

Greenway Improvement District

12051 Corporate Boulevard Orlando, FL 32817; 407-723-5900

www.greenwayid.org

The following is the proposed agenda for the upcoming Meeting of the Board of Supervisors for the Greenway Improvement District which will be held Tuesday, June 16, 2020 at 3:00 p.m. using telephonic conferencing due to the COVID-19 Executive Orders 20-52, 20-69 & 20-112. The proposed agenda for this Board Meeting is found below.

Please use the following information to join the telephonic conferencing:

Phone: 1-844-621-3956 Participant Code: 796 580 192#

AUDITOR SELECTION COMMITTEE MEETING AGENDA

- Roll Call to Confirm a Quorum
- Public Comment Period
- 1. Review of Auditing Services Proposals
 - Berger, Toombs, Elam, Gaines & Frank
 - Carr, Riggs & Ingram
 - Grau & Associates
- 2. Ranking of Auditing Services Proposals
- Adjournment

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Roll Call to Confirm a Quorum
- Public Comment Period
- 1. Discussion regarding Executive Orders 20-52, 20-69 & 20-112
- 2. Consideration of the Minutes of the May 19, 2020 Board of Supervisors' Meeting

Business Matters

- 3. Review of Auditor Selection Committee Rankings & Selection of Auditor
- 4. Consideration of Landscape Proposals for Centerline Drive
 - Cepra
 - Down to Earth
- 5. Review and Acceptance of Fiscal Year 2019 Audit Draft *(provided under separate cover)*
- 6. Consideration of Maintenance Agreement with Berman *(provided under separate cover)*
- 7. Ratification of Requisition Nos. 2018-70 – 2018-77 Approved in May 2020 in an amount totaling \$58,377.60
- 8. Ratification of Operation and Maintenance Expenditures Paid in May 2020 in an amount totaling \$88,687.44
- 9. Recommendation of Work Authorizations/Proposed Services *(if applicable)*
- 10. Review of District's Financial Position and Budget to Actual YTD



Other Business

- A. Staff Reports
 - 1. District Counsel
 - 2. District Manager
 - 3. District Engineer
 - 4. Construction Supervisor
- B. Supervisor Requests

Adjournment



GREENEWAY IMPROVEMENT DISTRICT

Auditing Services Proposals

GREENEWAY IMPROVEMENT DISTRICT

Berger, Toombs, Elam, Gaines & Frank

**GREENEWAY
IMPROVEMENT 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:

June 2, 2020

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

June 2, 2020

Greeneway Improvement District
PFM Group Consulting, LLC
12051 Corporate Boulevard
Orlando, FL 32817

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Greeneway Improvement 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 Greeneway Improvement 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.

Greeneway Improvement District
June 2, 2020

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

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

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

Thank you again for the opportunity to submit this proposal to Greeneway Improvement District.

Very truly yours,



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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

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

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

Following is a brief description of each employee classification:

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

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

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

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

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

Professional Staff Resources (Continued)

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE

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

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

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

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

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

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits.

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

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

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$4,425 for the years ended September 30, 2020, 2021, and 2022, and \$4,590 for the years ended September 30, 2023 and 2024. The fee is contingent upon the financial records and accounting systems of Greenway Improvement 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 Greenway Improvement District as of September 30, 2020, 2021, 2022, 2023, and 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 40 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

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

Director

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 11 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

- ◆ Twenty-four years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th 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 – 28 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 – 8 years

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Paul Daly

Staff Accountant – 7 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Melissa Marlin

Senior Staff Accountant – 5 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Staff Accountant – 4 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Jonathan Herman, CPA

Senior Staff Accountant – 5 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Sean Stanton, CPA

Staff Accountant – 3 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

Personnel Qualifications and Experience
--

Taylor Nuccio

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

- ◆ 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

Personnel Qualifications and Experience
--

Kirk Vasser

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Madison Ballash

Staff Accountant

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. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Baggett, Reutimann & Associates, CPAs, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA, 10/30/19 email: jrb@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)

**GREENEWAY IMPROVEMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2020
Orange County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than June 2, 2020, at 3:00 p.m., at the offices of the District Manager, PFM Group Consulting LLC., located at 12051 Corporate Boulevard, Orlando, Florida 32817.

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. Each Proposer shall submit three (3) hard copies and one (1) electronic copy of the Proposal Documents (defined below), 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 – Greeneway Improvement 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 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 or 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. CONTENTS OF PROPOSALS. 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. Provide three (3) 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. Identify any work previously conducted for other community development districts.
- D. The lump sum cost of the provision of the services under the proposal, plus the cost of four (4) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) 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 contract award.

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

**AUDITOR SELECTION
EVALUATION CRITERIA (WITH PRICE)**

1. Ability of Personnel. (20 Points)

This includes the 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)

This includes 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.

5. Price. (20 Points)

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

GREENEWAY IMPROVEMENT DISTRICT

Carr, Riggs & Ingram

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR Greenway Improvement District

June 2, 2020

PROPOSER

Carr, Riggs & Ingram
500 Grand Blvd., Suite 210
Miramar Beach, FL 32550
(850) 837-3141

SUBMITTED BY

Alan Jowers
Engagement Partner
ajowers@cricpa.com



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com

Katie Sidrony
Concurring Partner
ksidrony@cricpa.com

Dear Greenway Improvement District:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to Greenway Improvement District. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative ideas to move them from compliance to providing them a competitive advantage.

Investment in You. We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on "Day 1" as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

Dedicated Team. CRI's team consists of more than 1,900 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

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

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

Simplified Solutions. While our 500+ cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we're here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention.

The CRI vSTAR™ process, our initiative delivering a virtual audit, is designed to provide you with maximized efficiencies, reduced workload, and an improved experience.

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

Sincerely,



K. Alan Jowers
Engagement Partner



YOUR NEEDS

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UNDERSTANDING & MEETING YOUR NEEDS



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

	NEEDS & ISSUES	SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the Greenway Improvement District's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	Communicate contemporaneously and directly with management regarding the results of our procedures. Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).

YOUR SERVICES & FEES



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

SERVICE	CRI FEES 2019	CRI FEES 2020	CRI FEES 2021	CRI FEES 2022	CRI FEES 2023
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$10,000	\$10,100	\$10,200	\$10,300	\$10,500

**Actual out-of-pocket expenses will be billed separately and are not included in the fee.*

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

CLASSIFICATION	HOURLY RATE
Partner	\$400
Manager	\$300
Senior	\$190
Staff	\$140
IT Specialist	\$250
Fraud Specialist	\$250

Our professional fees are based on the key assumptions that Greenway Improvement District will:

- Ensure that the predecessor's work papers will be made available for timely review.
- Make available documents and work papers for review at Greenway Improvement District's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of Greenway Improvement District.
- Not experience a significant change in business operations or financial reporting standards.



FOUNDED IN 1997 • **10 STATES**  • **25+ MARKETS**



1900+
PROFESSIONALS



300+
PARTNERS



TOP 25 CPA FIRM

(as ranked by Accounting Today)

100,000+
CLIENTS



20+ YEARS
OF CONSISTENT GROWTH
SINCE FORMATION

CRI FIRM VALUES:

CLIENT SERVICE.

RESPECT.

INTEGRITY.



SERVICES

Accounting & Auditing
Advisory
Business Support & Transactions
Business Tax
Employee Benefit Plans
Governance, Risk & Assurance
Individual Tax & Planning
IT Audits & Assurance

INDUSTRY EXPERTISE

Captive Insurance
Construction
Financial Institutions
Governments
Healthcare
Institutional Real Estate
Insurance
Manufacturing & Distribution
Nonprofits

CRI FAMILY OF COMPANIES



Auditwerx



CRI Advanced Analytics



CRI Capital Advisors



CRI Solutions Group



CRI TPA Services



Level Four Advisory Services



Paywerx



Preferred Legacy Trust



CRI'S GOVERNMENTAL EXPERTISE



Audit
450+ governmental
 entities with annual revenues
 totaling **\$20 Billion**



150+ governmental
 entities with federal funds
 totaling **\$2.2 Billion**

140+ Single audits for
 governmental entities



Single Audit Resource Center's
 Award for Excellence in Knowledge,
 Value, and Overall Client Satisfaction



Member of AICPA's Government
 Audit Quality Center



Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA,
 CGEIT, CTGA, CFF, CGMA, and CGAP

CLIENTS WITH ANNUAL REVENUES UP TO:



School Districts
\$1 Billion



Municipalities
\$1.2 Billion



Agencies/Authorities
\$3 Billion

RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

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



K. Alan Jowers

Engagement Partner

ajowers@CRlcpa.com

850.837.3141

Representative Clients

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

Experience

Alan has over 25 years of experience in public accounting primarily with financial statement assurance engagements. His practice includes local governmental entities, condominium and homeowner associations, non-profit organizations, and nonpublic companies. He currently has direct engagement responsibility for a significant number of audits throughout the state of Florida

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

Education, Licenses & Certifications

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

Professional Affiliations

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



Katie Sidrony

Concurring Partner

ksidrony@CRIcpa.com

850.837.3141

Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- County and Local Governments
- Non-Profit Organizations
- Privately-held corporations

Experience

Katie has over 13 years accounting and audit experience with CRI. Her practice includes audits, reviews, and compilation of governmental entities, condominium and homeowner associations, non-profit organizations and privately-held corporations.

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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



Stephen Riggs, IV

Consulting Partner

scriggs@CRlcpa.com

850.837.3141

Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- County and Local Governments
- Non-Profit Organizations
- Privately-held corporations

Experience

Stephen has over 17 years accounting and audit experience, including three years with the international public accounting firm, Ernst & Young, LLP. His experience includes numerous clients in industries including governmental, not-for-profit, healthcare, SEC and privately held corporations.

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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



Grace Hartness

Senior Manager

ghartness@CRlcpa.com

850.837.3141

Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

Experience

Grace has over 12 years accounting and audit experience with CRI. She has worked on several major construction companies, government entities, community development districts, condominium and homeowner associations and non-profit organizations. In addition, she has been involved in special audit projects for the Miami-Dade Airport Authority. Grace is licensed to practice as a certified public accountant in Florida and exceeds all continuing professional education requirements related to Government Auditing Standards. In addition, Grace fluently speaks several languages including French and Arabic. Grace currently supervises engagements for many special districts in the State of Florida including community development districts and school districts. She is active in our firm's condominium and homeowner association practice. Grace started with CRI in August 2006, upon completion of her master's degree, and was promoted to manager in 2011.

Education, Licenses & Certifications

- MAcc, Accounting, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Accounting & Financial Women's Alliance (AFWA)



Chad Branson

Senior Manager

cbranson@CRlcpa.com

850.837.3141

Representative Service Areas

- Local Governments including Water and Sewer Organizations and Fire Districts
- School Districts including Foundations
- Nonprofit Organizations

Representative Clients (including previous clients)

- School Districts - Pinellas County, Okaloosa County, Pasco County, Santa Rosa County
- Florida Office of Early Learning Coalition
- Florida Department of Elder Affairs
- Fire Districts -Destin, Ocean City, North Bay
- Utilities - Regional Utilities, Midway Water Systems, Inc., Emerald Coast Utilities Authority
- Escambia County

Experience

Chad Branson has over 17 years of experience in public accounting, with practice concentrations in auditing governmental, nonprofit and for profit entities. Chad has accumulated experience throughout his career in Federal and Florida Single Audit Acts compliance monitoring and auditing. During his career he has supervised and managed audit engagements for a wide variety of governmental and nonprofit organization clients. In addition, he has performed internal audit work, information technology general controls testing, forensic investigations, and risk assessments for governmental entities.

Chad has been with Carr, Riggs and Ingram, LLC since 2005.

Education, Licenses & Certifications

- Bachelor and Master of Accountancy – University of Mississippi, Oxford MS
- Certified Public Accountant (CPA) – Licensed in Florida and Mississippi
- Community Association Manager (CAM) – Florida
- Certified Information Technology Professional – AICPA

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Emerald Coast Chapter (FICPA) Board
- Florida Governmental Finance Officers Association (FGFOA)



Ali Gorman

Senior Manager

agorman@CRIcpa.com

850.837.3141

Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

Experience

Ali has over 12 years auditing and accounting experience with CRI. She is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as financial institutions and commercial businesses.

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

Ali currently supervises engagements for many governmental entities in the State of Florida including community development districts, municipalities, utility districts, and other special governments. In addition, Ali has accumulated experience throughout her career in Federal and Florida Single Audit Acts compliance monitoring and auditing. Ali has performed many single audits of federal grants under OMB Circular A-133 and Uniform Grant Guidance (UGG).

Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant

Professional Affiliations

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



AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See the table of contents to identify the relevant audit approach and methodology detailed description section.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

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

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2019 by Brown Edwards, whose report was the most favorable possible "Pass".

In addition, we are registered with the PCAOB and our 2018 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified. The 2018 PCAOB report can be viewed at <https://pcaobus.org/Inspections/Reports/Documents/104-2019-029-Carr-Riggs-Ingram-LLC.pdf>.

SHARING CRI'S VALUES WITH YOU



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



CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

INTEGRITY

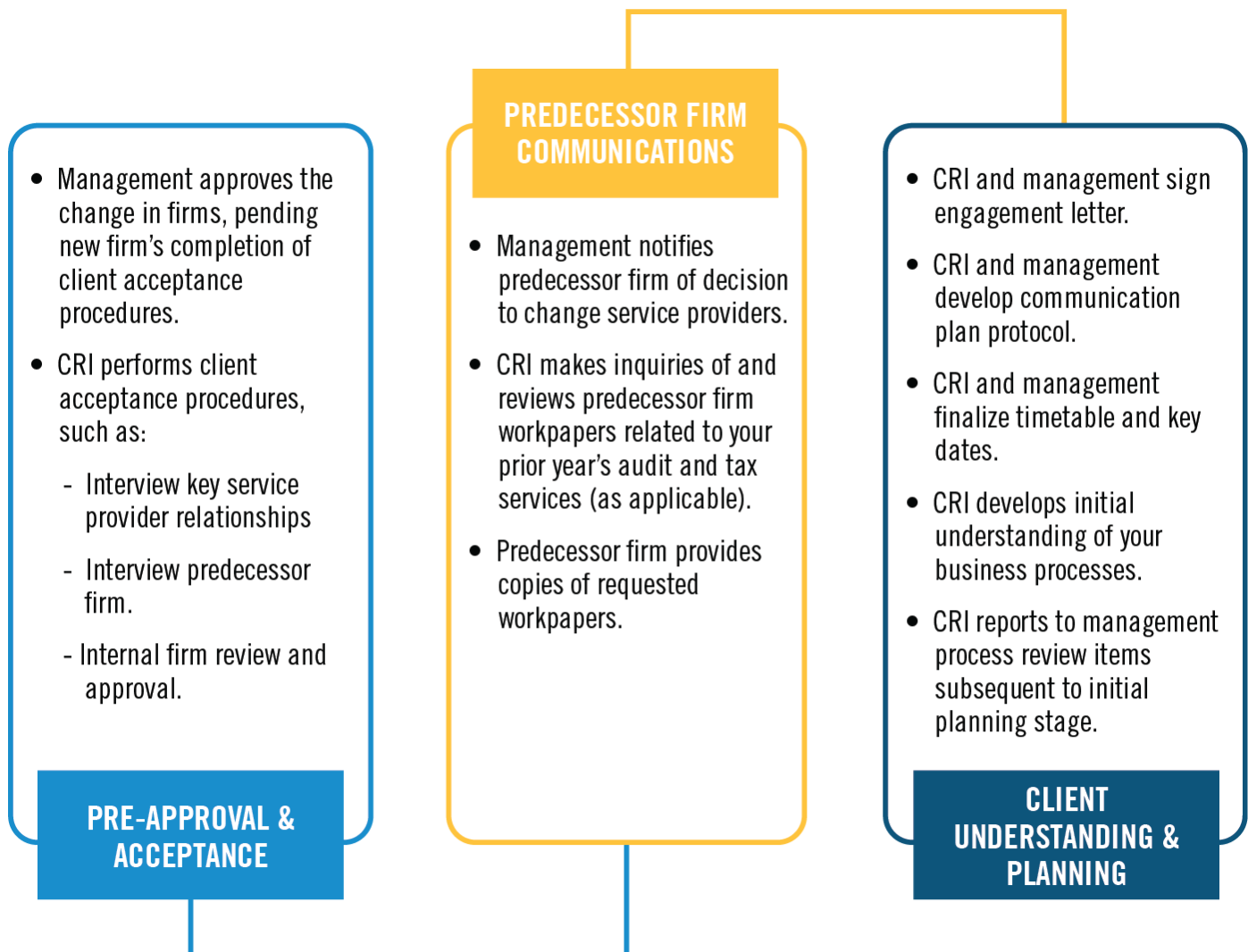
Living with sincerity, transparency, and honesty



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

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with Greenway Improvement District's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:





Many businesses are expanding and/or evaluating their global reach, and they require assistance in order to comprehensively consider the various financial implications of growing in international markets. In addition to CRI's internal resources, we deliver the expertise and support of some of the world's most highly regarded accounting firms through shared alliance as members of PrimeGlobal.

WHO IS PRIMEGLOBAL?



HOW OUR PRIMEGLOBAL MEMBERS CAN BENEFIT YOU

We supplement our in-depth, industry knowledge and specialized services through our collaborations with other PrimeGlobal firms to help you evaluate your options globally. CRI's goal is to provide you with the information you need to make well-informed, smart business decisions.

4 KEY BENEFITS TO CRI CLIENTS FROM OUR PRIMEGLOBAL MEMBERSHIP



JOIN OUR CONVERSATION

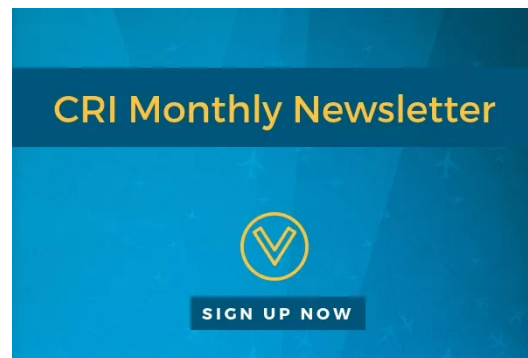


We know that some information that makes perfect sense to a CPA may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on CRLcpa.com and across all our many social channels. Check out our website for more information about the topics below.

FOLLOW @CRICPA ON SOCIAL



CRI RESOURCES



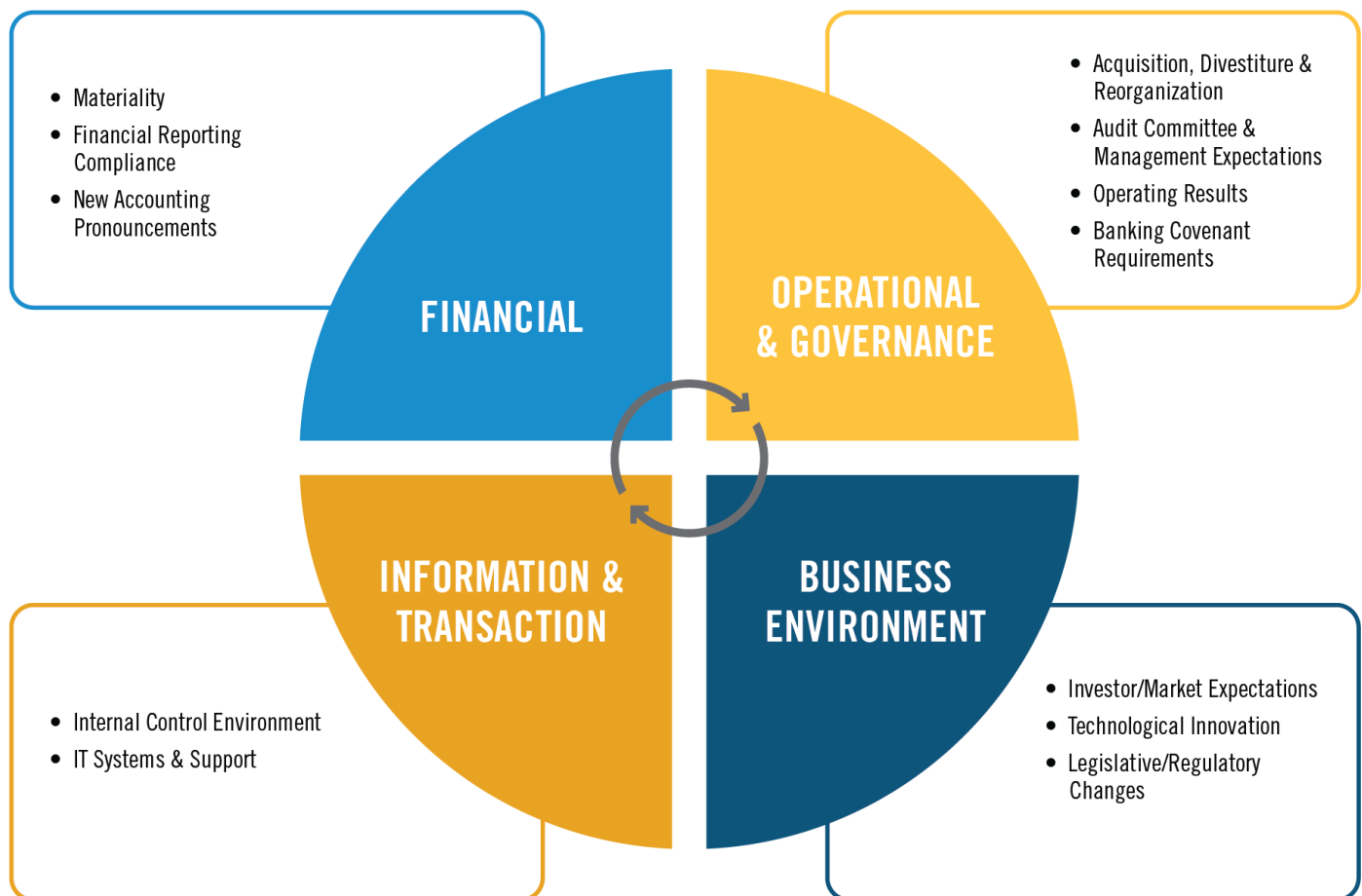


Our proposed services require a coordinated effort between us and Greenway Improvement District's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

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

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

We assess risks in the following areas:





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

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

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

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

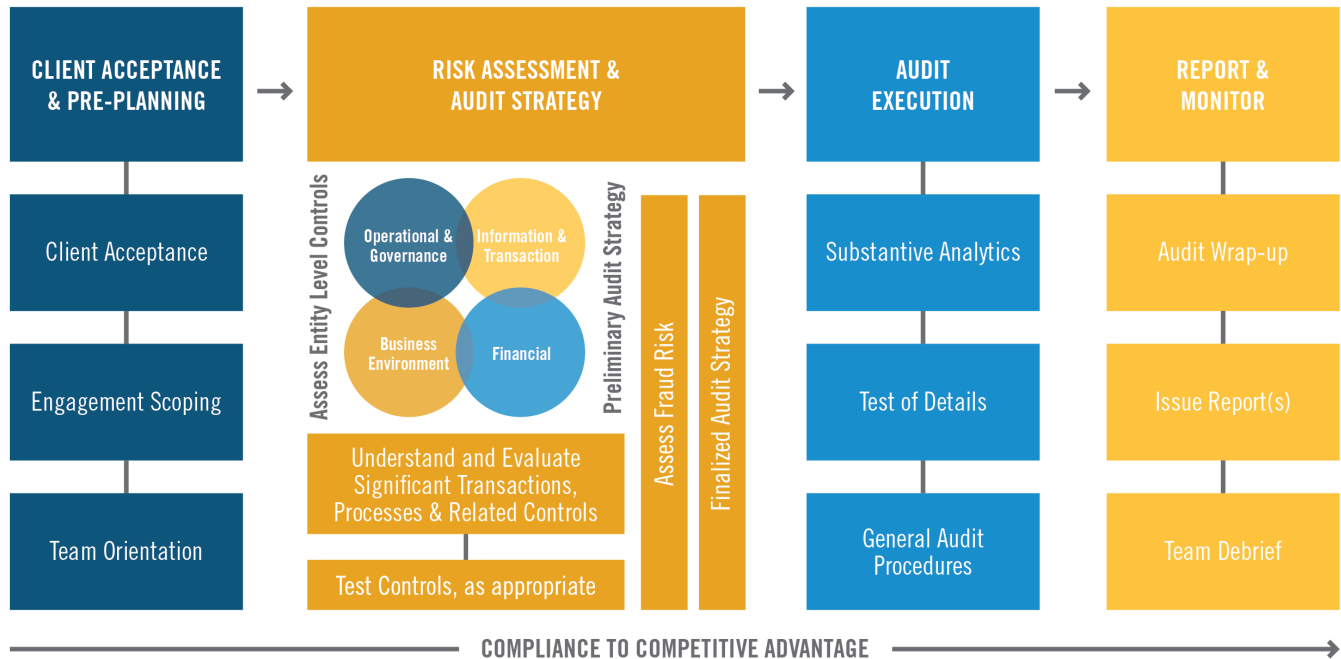
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of Greeneway Improvement District's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.

CRI AUDIT APPROACH



Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.





STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

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

STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
 - environmental and other external risks,
 - management's fraud and IT risk assessment models,
 - entity level controls including:
 - control environment
 - risk assessment,
 - information and communication,
 - and monitoring controls.
 - IT General Computer (ITGC) controls, such as
 - IT Environment
 - Developing and Delivering IT, and
 - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
 - linkage of financial statements to:
 - significant transactions,
 - processes,
 - IT systems, and
 - related controls,
 - existence of/reliance on SOC entities and their reports,
 - internal audit, and
 - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
 - inquiry,
 - observation
 - examination, and
 - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

STAGE 3: AUDIT EXECUTION

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

STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
 - reports,
 - required communications,
 - management letter comments, and
 - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
 - engagement team, and/or
 - client's team.



GREENEWAY IMPROVEMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Greenway Improvement District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2020, with an option for four (4) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Orange County, Florida and has an operating budget of approximately \$911,167.85. The final contract will require that, among other things, the audit for Fiscal Year 2020 be completed no later than June 1, 2021.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes; and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

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

Proposers must provide three (3) hard copies of their proposal and one (1) electronic copy (CD or flash drive) to Lynne Mullins, Assistant District Manager, located at 12051 Corporate Boulevard, Orlando, Florida 32817, in an envelope marked on the outside "Auditing Services – Greenway Improvement District". Proposals must be received by **June 2, 2020, at 3:00 p.m.**, at the office of the District Manager. Please direct all questions regarding this Request for Proposals to the District Manager, who can be reached at (407) 723-5900.

Any protest regarding the terms of this Notice, or the proposal packages on file with the District Manager, must be filed in writing at the offices of the District Manager within seventy-two (72) calendar hours (excluding weekends) after publication of this Notice. 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 Notice or proposal package provisions.

Greenway Improvement District
Jennifer Walden, District Manager

Run date: Wednesday, April 29th



GREENWAY IMPROVEMENT DISTRICT REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2020 Orange County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **June 2, 2020, at 3:00 p.m.**, at the offices of the District Manager, PFM Group Consulting LLC., located at 12051 Corporate Boulevard, Orlando, Florida 32817.

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. Each Proposer shall submit three (3) hard copies and one (1) electronic copy of the Proposal Documents (defined below), 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 – Greenway Improvement 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 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 or 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. CONTENTS OF PROPOSALS. 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. Provide three (3) 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. Identify any work previously conducted for other community development districts.
- D. The lump sum cost of the provision of the services under the proposal, plus the cost of two (2) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) 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 contract award.

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

1. Ability of Personnel. (20 Points)

2. Proposer's Experience. (20 Points)

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

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

5. Price. (20 Points)

CARR, RIGGS & INGRAM

GREENEWAY IMPROVEMENT DISTRICT

Grau & Associates



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

GREENEWAY IMPROVEMENT DISTRICT

Proposal Due: June 02, 2020 3:00PM

Submitted to:

Greeneway Improvement District
C/o Lynne Mullins
Assistant District Manager
12051 Corporate Boulevard
Orlando, Florida 32817

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

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

June 02, 2020

Greeneway Improvement District
C/o Lynne Mullins, Assistant District Manager
12051 Corporate Boulevard
Orlando, Florida 32817

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

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



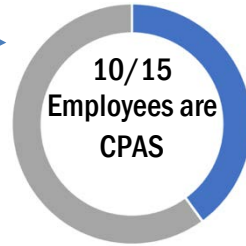
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



2 Partners
13 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

297 Community Development Districts Served

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

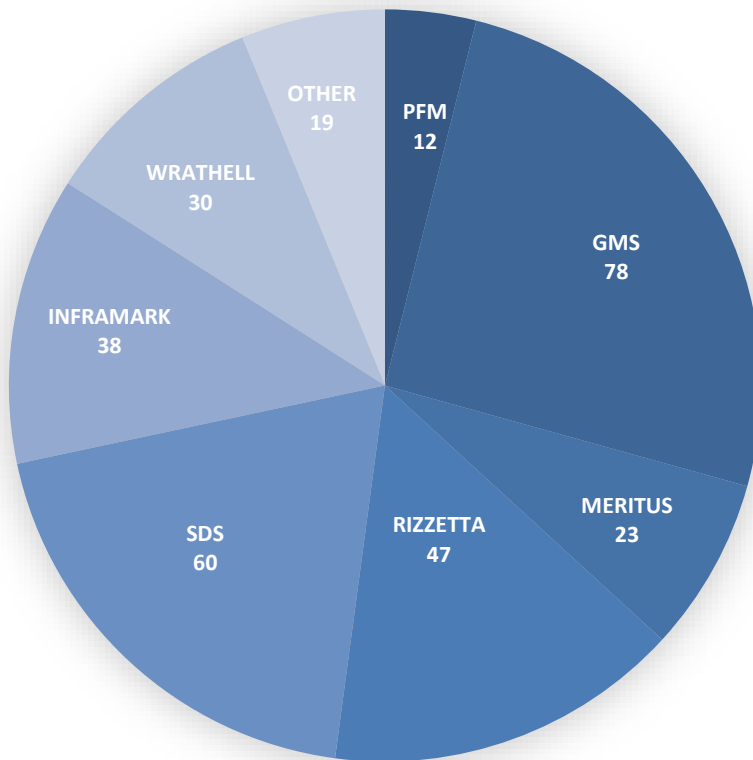
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

66 hours; Accounting,

Auditing and Other:

25 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

59 hours; Accounting,

Auditing and Other:

45 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

Tony Grau

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

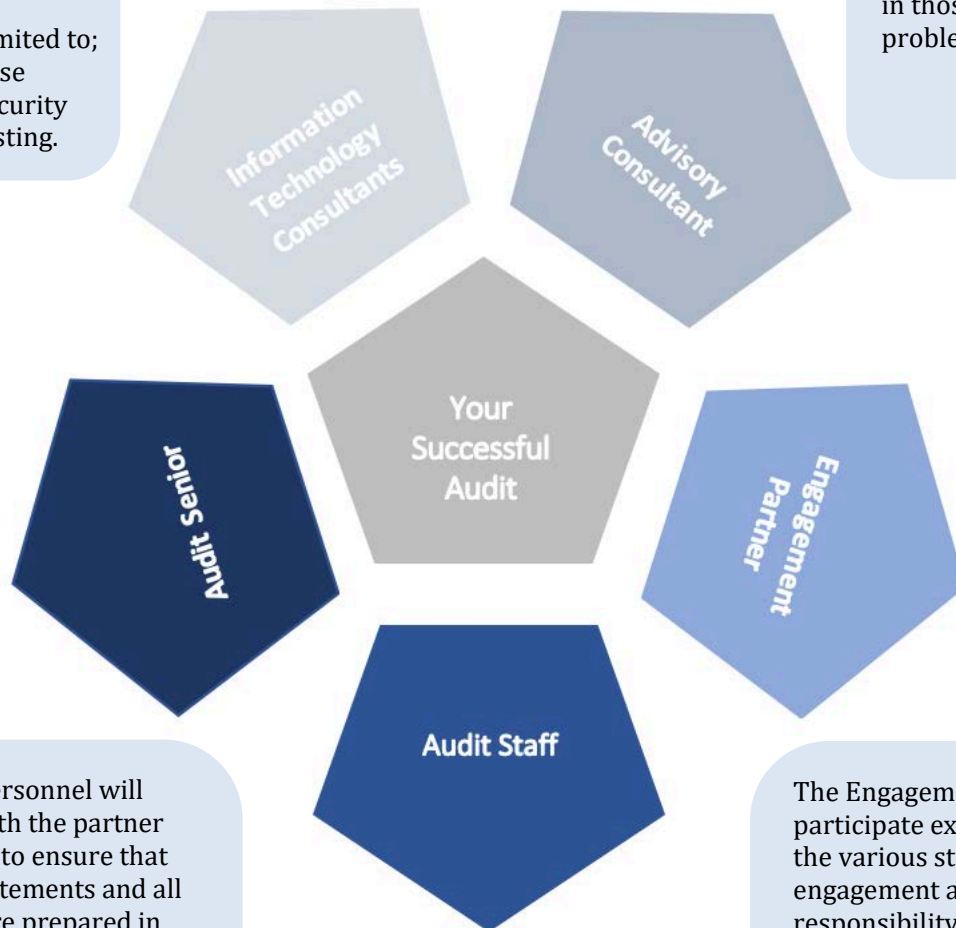
Racquel McIntosh

YOUR ENGAGEMENT TEAM

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

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

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



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

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

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

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



Racquel C. McIntosh, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

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

Professional Associations/ Memberships

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

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

59
45
104 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2020-2024 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2020	\$5,000
2021	\$5,100
2022	\$5,200
2023	\$5,300
2024	<u>\$5,400</u>
TOTAL (2020-2024)	<u>\$26,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

Blackburn Creek Community Development District	✓			9/30
Bluewaters Community Development District	✓		✓	9/30
Bobcat Trail Community Development District	✓		✓	9/30
Boggy Creek Community Development District	✓		✓	9/30
Bonita Landing Community Development District	✓		✓	9/30
Bonita Village Community Development District	✓		✓	9/30
Bonnett Creek Resort Community Development District	✓		✓	9/30
Bonterra Community Development District	✓		✓	9/30
Boyette Park Community Development District	✓		✓	9/30
Brandy Creek Community Development District	✓		✓	9/30
Bridgewater Community Development District	✓		✓	9/30
Bridgewater of Wesley Chapel Community Development District	✓		✓	9/30
Briger Community Development District	✓		✓	9/30
Brighton Lakes Community Development District	✓		✓	9/30
Brooks of Bonita Springs I Community Development District	✓		✓	9/30
Brooks of Bonita Springs II Community Development District	✓		✓	9/30
Bull Frog Creek Community Development District	✓		✓	9/30
Candler Hills East Community Development District	✓			9/30
Capital Region Community Development District	✓			9/30
Caribe Palm Community Development District	✓		✓	9/30
Carlton Lakes Community Development District	✓		✓	9/30
Cascades at Groveland Community Development District	✓		✓	9/30
Catalina at Winkler Preserve Community Development District	✓		✓	9/30
CBL/BM Port Orange West Community Development District	✓			9/30
Cedar Pointe Community Development District	✓			9/30
Celebration Point Community Development District	✓			9/30
Central Lake Community Development District	✓		✓	9/30
Centre Lake Community Development District	✓		✓	9/3
Century Gardens Community Development District	✓		✓	9/30
Century Gardens at Tamiami Community Development District	✓		✓	9/30
Century Gardens Village Community Development District	✓		✓	9/30
Century Parc Community Development District	✓		✓	9/30
Century Parc Place Community Development District	✓		✓	9/30
CFM (Coolidge Fort Myers) Community Development District	✓			9/30
Chapel Creek Community Development District	✓			9/30
Champions Gate Community Development District	✓		✓	9/30
Champion's Reserve Community Development District	✓		✓	9/30
Channing Park Community Development District	✓			9/30
City Center Community Development District	✓			9/30
City Place Community Development District	✓		✓	9/30
Clearwater Cay Community Development District	✓		✓	9/30
Coastal Lake Community Development District	✓			9/30
Coco Palms Community Development District	✓		✓	9/30
Coconut Cay Community Development District	✓			9/30
Concorde Estates Community Development District	✓			9/30

Concorde Station Community Development District	✓		✓	9/30
Connerton West Community Development District	✓			9/30
Copper Creek Community Development District	✓		✓	9/30
Copper Oaks Community Development District	✓		✓	9/30
Copperstone Community Development District	✓		✓	9/30
Corkscrew Farms Community Development District	✓		✓	9/30
Coral Bay Community Development District	✓		✓	9/30
Coral Keys Homes Community Development District	✓			9/30
Coral Town Park Community Development District	✓			9/30
Cordoba Ranch Community Development District	✓		✓	9/30
Coronado Community Development District	✓		✓	9/30
Cory Lakes Community Development District	✓		✓	9/30
Country Club of Mount Dora Community Development District	✓			9/30
Country Greens Community Development District	✓		✓	9/30
Country Walk Community Development District	✓		✓	9/30
Covington Park Community Development District	✓		✓	9/30
Creekside Community Development District	✓		✓	9/30
Crestview II Community Development District	✓		✓	9/30
Crestview West Community Development District	✓		✓	9/30
Cross Country Home Services Community Development District	✓			9/30
Cross Creek Community Development District	✓		✓	9/30
Cross Creek North Community Development District	✓		✓	9/30
Cutler Cay Community Development District	✓		✓	9/30
Cypress Cove Community Development District	✓		✓	9/30
Cypress Grove Community Development District	✓		✓	9/30
Cypress Lakes Community Development District	✓		✓	9/30
Cypress Preserve Community Development District	✓		✓	9/30
Cypress Shadows Community Development District	✓		✓	9/30
Del Webb Bexley Community Development District	✓		✓	9/30
Deer Island Community Development District	✓			9/30
Deer Run Community Development District	✓			9/30
Diamond Hill Community Development District	✓		✓	9/30
Double Branch Community Development District	✓		✓	9/30
Dove Pond Community Development District	✓			9/30
Downtown Doral Community Development District	✓		✓	9/30
Downtown Doral South Community Development District	✓		✓	9/30
Dunes Community Development District	✓	✓	✓	9/30
Dupree Lakes Community Development District	✓		✓	9/30
Eagle Point Community Development District	✓			9/30
East Bonita Beach Community Development District	✓		✓	9/30
East Park Community Development District	✓		✓	9/30
Easton Park Community Development District	✓			9/30
Enclave at Black Point Marina Community Development District	✓		✓	9/30
Encore Community Development District	✓	✓	✓	9/30
Enterprise Community Development District	✓	✓		9/30

Epperson Ranch Community Development District	✓			9/30
Estancia at Wiregrass Community Development District	✓			9/30
Estates at Cherry Lake Community Development District	✓		✓	9/30
Estuary Community Development District	✓			9/30
Falcon Trace Community Development District	✓		✓	9/30
Fallschase Community Development District	✓			9/30
Fiddler's Creek Community Development District	✓			9/30
Fishhawk I Community Development District	✓		✓	9/30
Fishhawk II Community Development District	✓		✓	9/30
Fishhawk III Community Development District	✓			9/30
Fishhawk IV Community Development District	✓		✓	9/30
Fleming Island Plantation Community Development District	✓		✓	9/30
Founder's Ridge Community Development District	✓			9/30
Fountainbleau Lakes Community Development District	✓		✓	9/30
Forest Creek Community Development District	✓			9/30
FRERC Community Development District	✓		✓	9/30
Fronterra Community Development District	✓		✓	9/30
Gardens at Millenia Community Development District	✓			9/30
Glen St. Johns Community Development District	✓		✓	9/30
Golden Lakes Community Development District	✓	✓	✓	9/30
Gramercy Farms Community Development District	✓			9/30
Grand Bay at Doral Community Development District	✓		✓	9/30
Grand Hampton Community Development District	✓		✓	9/30
Grand Haven Community Development District	✓		✓	9/30
Greater Lakes/Sawgrass Community Development District	✓		✓	9/30
Greyhawk Landing Community Development District	✓			9/30
Groves Community Development District	✓		✓	9/30
GulfStream Polo Community Development District	✓		✓	9/30
Habitat Community Development District	✓			9/30
Hacienda Lakes Community Development District	✓		✓	9/30
Hamal Community Development District	✓		✓	9/30
Hammocks Community Development District	✓		✓	9/30
Harbor Bay Community Development District	✓			9/30
Harbour Isles Community Development District	✓			9/30
Harbourage at Braden River Community Development District	✓			9/30
Harmony Community Development District	✓			9/30
Harrison Ranch Community Development District	✓			9/30
Hawk's Point Community Development District	✓			9/30
Heights, The Community Development District	✓		✓	9/30
Hemmingway Point Community Development District	✓		✓	9/30
Heritage Bay Community Development District	✓		✓	9/30
Heritage Greens Community Development District	✓		✓	9/30
Heritage Harbor Community Development District	✓			9/30
Heritage Harbor at Braden River Community Development District	✓			9/30
Heritage Harbour Market Place Community Development District	✓		✓	9/30

Heritage Harbour North Community Development District	✓		✓	9/30
Heritage Harbour South Community Development District	✓		✓	9/30
Heritage Isles at Viera Community Development District	✓			9/30
Heritage Isles Community Development District	✓			9/30
Heritage Landing Community Development District	✓			9/30
Heritage Oak Park Community Development District	✓		✓	9/30
Heritage Park Community Development District	✓		✓	9/30
Heritage Plantation Community Development District	✓			9/30
Heritage Springs Community Development District	✓		✓	9/30
Heron Isles Community Development District	✓			9/30
Hickory Hammock Community Development District	✓			9/30
High Ridge/Quantum Community Development District	✓			9/30
Highlands Community Development District	✓			9/30
Highlands Meadows Community Development District	✓		✓	9/30
Hillcrest Community Development District	✓		✓	9/30
Hollywood Beach Community Development District	✓	✓	✓	9/30
Homestead 50 Community Development District	✓		✓	9/30
Hunter's Ridge Oaks No. 1 Community Development District	✓		✓	9/30
Hypoluxo-Haverhill Community Development District	✓		✓	9/30
Independence Park Community Development District	✓			9/30
Indigo Community Development District	✓		✓	9/30
Indigo East Community Development District	✓		✓	9/30
Interlaken Community Development District	✓			9/30
Islands at Doral III Community Development District	✓		✓	9/30
Islands at Doral (NE) Community Development District	✓		✓	9/30
Islands at Doral (SW) Community Development District	✓		✓	9/30
Islands at Doral Townhomes Community Development District	✓		✓	9/30
Isles of Bartram Park Community Development District	✓		✓	9/30
Journey's End Community Development District	✓		✓	9/30
Jurlington Creek Plantation Community Development District	✓			9/30
K-Bar Ranch Community Development District	✓			9/30
Kendall Breeze Community Development District	✓		✓	9/30
Kendall Breeze West Community Development District	✓		✓	9/30
Key Marco Community Development District	✓		✓	9/30
Keys Cove Community Development District	✓		✓	9/30
Keys Cove II Community Development District	✓		✓	9/30
La Collina Community Development District	✓		✓	9/30
Laguna Estates Community Development District	✓			9/30
Laguna Lakes Community Development District	✓			9/30
Lake Ashton Community Development District	✓		✓	9/30
Lake Ashton II Community Development District	✓		✓	9/30
Lake Francis Community Development District	✓		✓	9/30
Lake Powell Residential Golf Community Development District	✓			9/30
Lakes by the Bay South Community Development District	✓		✓	9/30
Lakeshore Ranch Community Development District	✓			9/30

Lakeside Community Development District	✓		✓	9/30
Lakeside Landings Community Development District	✓			9/30
Lakeside Plantation Community Development District	✓		✓	9/30
Lakewood Ranch 1 Community Development District	✓			9/30
Lakewood Ranch 2 Community Development District	✓			9/30
Lakewood Ranch 3 Community Development District	✓			9/30
Lakewood Ranch 4 Community Development District	✓			9/30
Lakewood Ranch 5 Community Development District	✓			9/30
Lakewood Ranch 6 Community Development District	✓			9/30
Legacy Springs Community Development District	✓			9/30
Legends Bay Community Development District	✓			9/30
Lexington Community Development District	✓		✓	9/30
Live Oak Lake Community Development District	✓		✓	9/30
Live Oak No. 1 Community Development District	✓		✓	9/30
Long Lake Ranch Community Development District	✓		✓	9/30
Long Lake Reserve Community Development District	✓		✓	9/30
Longleaf Community Development District	✓		✓	9/30
Lucaya Community Development District	✓		✓	9/30
Lucerne Park Community Development District	✓		✓	9/30
Magic Reserve Community Development District	✓		✓	9/30
Madeira Community Development District	✓			9/30
Magnolia Park Community Development District	✓			9/30
Magnolia Creek Community Development District	✓		✓	9/30
Magnolia West Community Development District	✓		✓	9/30
Main Street Community Development District	✓			9/30
Mainstreet Community Development District	✓			9/30
Majorca Isles Community Development District	✓		✓	9/30
Maple Ridge Community Development District	✓		✓	9/30
Marsh Harbour Community Development District	✓			9/30
Marshall Creek Community Development District	✓			9/30
Mayfair Community Development District	✓			9/30
Meadow Pines Community Development District	✓		✓	9/30
Meadow Pointe Community Development District	✓		✓	9/30
Meadow Point I Community Development District	✓			9/30
Meadow Point III Community Development District	✓			9/30
Meadow Point IV Community Development District	✓			9/30
Meadow Woods Community Development District	✓			9/30
Mediterra North Community Development District	✓			9/30
Mediterra South Community Development District	✓			9/30
Mediterranea Community Development District	✓		✓	9/30
Miami World Center Community Development District	✓		✓	9/30
Middle Village Community Development District	✓		✓	9/30
Mira Lago West Community Development District	✓			9/30
Mirada Community Development District	✓		✓	9/30
Miromar Lakes Community Development District	✓		✓	9/30

Montecito Community Development District	✓		✓	9/30
Monterey/Congress Community Development District	✓		✓	9/30
Monterra Community Development District	✓		✓	9/30
Myakka Community Development District	✓			9/30
Myakka Ranch Community Development District	✓		✓	9/30
Moody River Estates Community Development District	✓		✓	9/30
Myrtle Creek Community Development District	✓		✓	9/30
Naples Heritage Community Development District	✓		✓	9/30
Narcoossee Community Development District	✓			9/30
Newport Tampa Bay Community Development District	✓			9/30
North Dade Community Development District	✓		✓	9/30
North Powerline Road Community Development District	✓		✓	9/30
Northern Riverwalk Community Development District	✓		✓	9/30
Northwood Community Development District	✓		✓	9/30
Oak Creek Community Development District	✓		✓	9/30
Oakridge Community Development District	✓		✓	9/30
Oaks at Shady Creek, The Community Development District	✓		✓	9/30
Oakstead Community Development District	✓		✓	9/30
Old Palm Community Development District	✓		✓	9/30
Oleta River Community Development District	✓		✓	9/30
Orange Blossom Groves Community Development District	✓		✓	9/30
Orange Blossom Ranch Community Development District	✓		✓	9/30
Orchid Grove Community Development District	✓		✓	9/30
Osceola Chain of Lakes Community Development District	✓		✓	9/30
Osprey Oaks Community Development District	✓		✓	9/30
OTC Community Development District	✓		✓	9/30
Palm Bay Community Development District	✓	✓	✓	9/30
Palm Beach Plantation Community Development District	✓		✓	9/30
Palm Coast Park Community Development District	✓		✓	9/30
Palm Glades Community Development District	✓			9/30
Palma Sola Trace Community Development District	✓		✓	9/30
Palms of Terra Ceia Bay Community Development District	✓		✓	9/30
Pan American West Community Development District	✓			9/30
Panther Trace I Community Development District	✓			9/30
Panther Trace II Community Development District	✓			9/30
Panther Trails Community Development District	✓		✓	9/30
Parker Road Community Development District	✓			9/30
Parklands Lee Community Development District	✓		✓	9/30
Parklands West Community Development District	✓		✓	9/30
Parkway Center Community Development District	✓		✓	9/30
Paseo Community Development District	✓			9/30
PBR Community Development District	✓			9/30
Pebblewalk Village Community Development District	✓			9/30
Pelican Marsh Community Development District	✓			9/30
Pembroke Harbor Community Development District	✓		✓	9/30

Pentathlon Community Development District	✓		✓	9/30
Pine Air Lakes Community Development District	✓		✓	9/30
Pine Island Community Development District	✓			9/30
Pine Island South Community Development District	✓			9/30
Piney-Z Community Development District	✓			9/30
Pioneer Community Development District	✓			9/30
Poinciana Community Development District	✓			9/30
Poinciana West Community Development District	✓			9/30
Portico Community Development District	✓		✓	9/30
Portofino Cove Community Development District	✓			9/30
Portofino Isles Community Development District	✓			9/30
Portofino Landings Community Development District	✓		✓	9/30
Portofino Shores Community Development District	✓		✓	9/30
Portofino Springs Community Development District	✓			9/30
Portofino Vineyards Community Development District	✓			9/30
Portofino Vista Community Development District	✓		✓	9/30
Preserve At South Branch, The Community Development District	✓		✓	9/30
Preserve at Wilderness Lake Community Development District	✓			9/30
Principal One Community Development District	✓		✓	9/30
Quail Roost Community Development District	✓		✓	9/30
Quantum Community Development District	✓			9/30
Quantum Park Overlay Community Development District	✓		✓	9/30
Quarry Community Development District	✓		✓	9/30
Randal Park Community Development District	✓		✓	9/30
Remington Community Development District	✓			9/30
Renaissance Community Development District	✓		✓	9/30
Renaissance Improvement / Cooperative District	✓		✓	9/30
Reserve Community Development District	✓			9/30
Reserve #2 Community Development District	✓		✓	9/30
Reserve at Pradera Community Development District	✓		✓	9/30
Reunion East Community Development District	✓			9/30
Reunion West Community Development District	✓			9/30
Ridgewood Trails Community Development District	✓		✓	9/30
River Bend Community Development District	✓		✓	9/30
River Glen Community Development District	✓			9/30
River Hall Community Development District	✓			9/30
River Place on the St. Lucie Community Development District	✓			9/30
River Ridge Community Development District	✓		✓	9/30
Rivercrest Community Development District	✓		✓	9/30
Rivers Edge Community Development District	✓			9/30
Rivers Edge II Community Development District	✓		✓	9/30
Sable Palm Community Development District	✓		✓	9/30
Sail Harbour Community Development District	✓		✓	9/30
Sampson Creek Community Development District	✓			9/30
Sanctuary Cove Community Development District	✓		✓	9/30

Sandy Creek Community Development District	✓		✓	9/30
Sausalito Bay Community Development District	✓		✓	9/30
Seven Oaks I Community Development District	✓			9/30
Seven Oaks II Community Development District	✓			9/30
Sherwood Manor Community Development District	✓		✓	9/30
Silver Palms Community Development District	✓		✓	9/30
Silverado Community Development District	✓			9/30
Six Mile Creek Community Development District	✓			9/30
Somerset Community Development District	✓		✓	9/30
Sonoma Bay Community Development District	✓		✓	9/30
South Bay Community Development District	✓			9/30
South-Dade Venture Community Development District	✓			9/30
South Fork Community Development District	✓			9/30
South Fork East Community Development District	✓		✓	9/30
South Fork III Community Development District	✓		✓	9/30
South Kendall Community Development District	✓			9/30
South Shore Corporate Park Industrial Community Development District	✓			9/30
South Village Community Development District	✓			9/30
Southaven Community Development District	✓			9/30
Southern Hills Plantation I Community Development District	✓			9/30
Southern Hills Plantation II Community Development District	✓			9/30
Southern Hills Plantation III Community Development District	✓			9/30
Spicewood Community Development District	✓		✓	9/30
Split Pine Community Development District	✓			9/30
Springridge Community Development District (formerly Killarney)	✓			9/30
Spring Lake Community Development District	✓		✓	9/30
St. John's Forest Community Development District	✓			9/30
Sterling Hill Community Development District	✓			9/30
Stevens Plantation Community Development District	✓		✓	9/30
Stonebrier Community Development District	✓			9/30
Stonegate Community Development District	✓		✓	9/30
Stonelake Ranch Community Development District	✓		✓	9/30
Stoneybrook at Venice Community Development District	✓		✓	9/30
Stoneybrook Community Development District	✓	✓	✓	9/30
Stoneybrook Oaks Community Development District	✓			9/30
Storey Park Community Development District	✓		✓	9/30
Summer Woods Community Development District	✓		✓	9/30
Summerville Community Development District	✓		✓	9/30
Summit at Fern Hill Community Development District	✓		✓	9/30
SWI Community Development District	✓			9/30
Talavera Community Development District	✓			9/30
Talis Park Community Development District	✓		✓	9/30
Tampa Palms Community Development District	✓		✓	9/30
Tampa Palms Open Space and Transport Community Development District	✓			9/30
Tapestry Community Development District	✓		✓	9/30

Tara Community Development District	✓			9/30
Terra Bella Community Development District	✓			9/30
Tesoro Community Development District	✓		✓	9/30
Thousand Oaks Community Development District	✓		✓	9/30
Tison's Landing Community Development District	✓			9/30
Timber Creek Community Development District	✓		✓	9/30
Tohoqua Community Development District	✓		✓	9/30
Tolomato Community Development District	✓		✓	9/30
Tomoka Community Development District	✓			9/30
Toscana Isles Community Development District	✓			9/30
Touchstone Community Development District	✓		✓	9/30
Town Center at Palm Coast Community Development District	✓		✓	9/30
TPOST Community Development District	✓		✓	9/30
Tradition Community Development District	✓			9/30
Trails Community Development District	✓			9/30
Trails at Monterey Community Development District	✓		✓	9/30
Treaty Oaks Community Development District	✓			9/30
Tree Island Estates Community Development District	✓		✓	9/30
Treeline Preserve Community Development District	✓			9/30
Trevesta Community Development District	✓		✓	9/30
Triple Creek Community Development District	✓			9/30
TSR Community Development District	✓			9/30
Turnbull Creek Community Development District	✓			9/30
Turtle Run Community Development District	✓			9/30
Tuscany Reserve Community Development District	✓			9/30
Twelve Oaks Community Development District	✓			9/30
Two Creeks Community Development District	✓		✓	9/30
Two Lakes Community Development District	✓		✓	9/30
University Place Community Development District	✓		✓	9/30
University Square Community Development District	✓			9/30
Urban Orlando Community Development District	✓		✓	9/30
Valencia Acres Community Development District	✓		✓	9/30
Vasari Community Development District	✓		✓	9/30
Venetian Community Development District	✓			9/30
Venetian Isles Community Development District	✓		✓	9/30
Venetian Parc Community Development District	✓		✓	9/30
Ventana Community Development District	✓		✓	9/30
Verandah Community Development District	✓		✓	9/30
Verandah East Community Development District	✓		✓	9/30
Verandah West Community Development District	✓		✓	9/30
Verandahs Community Development District	✓		✓	9/30
Verano #1 Community Development District	✓		✓	9/30
Verano Center Community Development District	✓		✓	9/30
Verona Walk Community Development District	✓		✓	9/30
Viera East Community Development District	✓			9/30

Villa Portofino East Community Development District	✓		✓	9/30
Villa Portofino West Community Development District	✓		✓	9/30
Villa Vizcaya Community Development District	✓			9/30
Village Walk of Bonita Springs Community Development District	✓		✓	9/30
Villages at Bloomingdale Community Development District	✓		✓	9/30
Village at Gulfstream Park Community Development District	✓		✓	9/30
Villages of Glen Creek Community Development District	✓		✓	9/30
Villages of Westport Community Development District	✓			9/30
Vista Community Development District	✓		✓	9/30
Vista Lakes Community Development District	✓		✓	9/30
Vizcaya in Kendall Community Development District	✓			9/30
Walnut Creek Community Development District	✓		✓	9/30
Waterchase Community Development District	✓		✓	9/30
Waterford Estates Community Development District	✓		✓	9/30
Waterford Landing Community Development District	✓		✓	9/30
Watergrass Community Development District 1	✓		✓	9/30
Waterlefe Community Development District	✓			9/30
Water's Edge Community Development District	✓		✓	9/30
Waterset Central Community Development District	✓		✓	9/30
Waterset North Community Development District	✓			9/30
Waterstone Community Development District	✓		✓	9/30
Wentworth Estates Community Development District	✓		✓	9/30
West Lake Community Development District	✓			9/30
Westchase Community Development District	✓		✓	9/30
Westchester Community Development District	✓			9/30
Westridge Community Development District	✓			9/30
Wilford Preserve Community Development District	✓		✓	9/30
Willow Walk Community Development District	✓		✓	9/30
Willows Community Development District	✓		✓	9/30
Willow Creek Community Development District	✓			9/30
Winding Cypress Community Development District	✓		✓	9/30
Windsor at Westside Community Development District	✓		✓	9/30
Windward Community Development District	✓		✓	9/30
Winston Trails East Community Development District	✓			9/30
Winter Garden Village at Fowler Groves Community Development District	✓			9/30
Woodlands Community Development District	✓			9/30
World Commerce Community Development District	✓		✓	9/30
Wyld Palms Community Development District	✓		✓	9/30
Wyndam Park Community Development District	✓		✓	9/30
Wynnfield Lakes Community Development District	✓		✓	9/30
Wynnmere East Community Development District	✓		✓	9/30
Wynnmere West Community Development District	✓		✓	9/30
TOTAL	485	11	297	

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.

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Current
Arbitrage
Calculations

We look forward to providing Greenway Improvement 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.**

GREENEWAY IMPROVEMENT DISTRICT

Ranking of Auditing Services Proposals

Greenway Improvement District

Auditor Selection - Manager's Recommended Rankings

Criteria	Possible Points	Berger, Toombs	Berger Rec. Points	Carr Riggs Ingram	CRI Rec. Points	Grau & Associates	Grau Rec. Points
Ability of Personnel	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified, Multiple CPAs on Staff	20.0
Proposer's Experience	20.0	Extensive CDD Experience	20.0	Extensive CDD Experience	20.0	Extensive CDD Experience	20.0
Understanding of Scope of Work	20.0	Sufficient	20.0	Sufficient	20.0	Sufficient	20.0
Ability to Furnish Required Services	20.0	Capable	20.0	Capable	20.0	Capable	20.0
Price for Services for Five Years	20.0	\$4,425 + \$4,425 + \$4,425 + \$4,590 + \$4,590 = \$22,455	20.0	\$10,000 + \$10,100 + \$10,200 + \$10,300 + \$10,500 = \$51,100	-5.5	\$5,000 + \$5,100 + \$5,200 + \$5,300 + \$5,400 = \$26,000	16.8
Total	100.0		100.0		74.5		96.8

GREENEWAY IMPROVEMENT DISTRICT

Board of Supervisors' Meeting Agenda

GREENEWAY IMPROVEMENT DISTRICT

**Executive Orders
20-52, 20-69 & 20-112**

STATE OF FLORIDA

OFFICE OF THE GOVERNOR

EXECUTIVE ORDER NUMBER 20-52

(Emergency Management - COVID-19 Public Health Emergency)

WHEREAS, Novel Coronavirus Disease 2019 (COVID-19) is a severe acute respiratory illness that can spread among humans through respiratory transmission and presents with symptoms similar to those of influenza; and

WHEREAS, in late 2019, a new and significant outbreak of COVID-19 emerged in China; and

WHEREAS, the World Health Organization previously declared COVID-19 a Public Health Emergency of International Concern; and

WHEREAS, in response to the recent COVID-19 outbreak in China, Iran, Italy, Japan and South Korea, the Centers for Disease Control and Prevention (“CDC”) has deemed it necessary to prohibit or restrict non-essential travel to or from those countries; and

WHEREAS, on March 1, 2020, I issued Executive Order number 20-51 directing the Florida Department of Health to issue a Public Health Emergency; and

WHEREAS, on March 1, 2020, the State Surgeon General and State Health Officer declared a Public Health Emergency exists in the State of Florida as a result of COVID-19; and

WHEREAS, on March 7, 2020, I directed the Director of the Division of Emergency Management to activate the State Emergency Operations Center to Level 2 to provide coordination and response to the COVID-19 emergency; and

WHEREAS, as of March 9, 2020, eight counties in Florida have positive cases for COVID-19, and COVID-19 poses a risk to the entire state of Florida; and

WHEREAS, the CDC currently recommends community preparedness and everyday prevention measures be taken by all individuals and families in the United States, including voluntary home isolation when individuals are sick with respiratory symptoms, covering coughs and sneezes with a tissue and disposal of the tissue immediately thereafter, washing hands often with soap and water for at least 20 seconds, using of alcohol-based hand sanitizers with 60%-95% alcohol if soap and water are not readily available and routinely cleaning frequently touched surfaces and objects to increase community resilience and readiness for responding to an outbreak; and

WHEREAS, the CDC currently recommends mitigation measures for communities experiencing an outbreak including staying at home when sick, keeping away from others who are sick, limiting face-to-face contact with others as much as possible, consulting with your healthcare provider if individuals or members of a household are at high risk for COVID-19 complications, wearing a facemask if advised to do so by a healthcare provider or by a public health official, staying home when a household member is sick with respiratory disease symptoms if instructed to do so by public health officials or a health care provider; and

WHEREAS, as Governor, I am responsible for meeting the dangers presented to this state and its people by this emergency.

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section (1)(a) of the Florida Constitution, Chapter 252, Florida Statutes, and all other applicable laws, promulgate the following Executive Order to take immediate effect:

Section 1. Because of the foregoing conditions, I declare a state of emergency exists in the State of Florida.

Section 2. I designate the Director of the Division of Emergency Management (“Director”) as the State Coordinating Officer for the duration of this emergency and direct him to execute the State’s Comprehensive Emergency Management Plan and other response, recovery, and mitigation plans necessary to cope with the emergency. Additionally, I designate the State Health Officer and Surgeon General as a Deputy State Coordinating Officer and State Incident Commander.

Pursuant to section 252.36(1)(a), Florida Statutes, I delegate to the State Coordinating Officer the authority to exercise those powers delineated in sections 252.36(5)-(10), Florida Statutes, which he shall exercise as needed to meet this emergency, subject to the limitations of section 252.33, Florida Statutes. In exercising the powers delegated by this Order, the State Coordinating Officer shall confer with the Governor to the fullest extent practicable. The State Coordinating Officer shall also have the authority to:

A. Seek direct assistance and enter into agreements with any and all agencies of the United States Government as may be needed to meet the emergency.

B. Designate additional Deputy State Coordinating Officers, as necessary.

C. Suspend the effect of any statute, rule, or order that would in any way prevent, hinder, or delay any mitigation, response, or recovery action necessary to cope with this emergency.

D. Enter orders as may be needed to implement any of the foregoing powers; however, the requirements of sections 252.46 and 120.54(4), Florida Statutes, do not apply to any such orders issued by the State Coordinating Officer; however, no such order shall remain in effect beyond the expiration of this Executive Order, to include any extension.

Section 3. I order the Adjutant General to activate the Florida National Guard, as needed, to deal with this emergency.

Section 4. I find that the special duties and responsibilities resting upon some State, regional, and local agencies and other governmental bodies in responding to the emergency may require them to suspend the application of the statutes, rules, ordinances, and orders they administer. Therefore, I issue the following authorizations:

A. Pursuant to section 252.36(1)(a), Florida Statutes, the Executive Office of the Governor may suspend all statutes and rules affecting budgeting to the extent necessary to provide budget authority for state agencies to cope with this emergency. The requirements of sections 252.46 and 120.54(4), Florida Statutes, do not apply to any such suspension issued by the Executive Office of the Governor; however, no such suspension shall remain in effect beyond the expiration of this Executive Order, to include any extension.

B. Each State agency may suspend the provisions of any regulatory statute prescribing the procedures for conduct of state business or the orders or rules of that agency, if strict compliance with the provisions of any such statute, order, or rule would in any way prevent, hinder, or delay necessary action in coping with the emergency. This includes, but is not limited to, the authority to suspend any and all statutes, rules, ordinances, or orders which affect leasing, printing, purchasing, travel, and the condition of employment and the compensation of employees. For the purposes of this Executive Order, “necessary action in coping with the emergency” means any emergency mitigation, response, or recovery action: (1) prescribed in the State Comprehensive Emergency Management Plan (“CEMP”); or (2) ordered by the State Coordinating Officer. The requirements of sections 252.46 and 120.54, Florida Statutes, shall not apply to any such suspension issued by a State agency; however, no such suspension shall remain in effect beyond the expiration of this Executive Order, to include any extensions.

C. In accordance with section 465.0275, Florida Statutes, pharmacists may dispense up to a 30-day emergency prescription refill of maintenance medication to persons who reside in an area or county covered under this Executive Order and to emergency personnel who have been activated by their state and local agency but who do not reside in an area or county covered by this Executive Order.

D. In accordance with section 252.38, Florida Statutes, each political subdivision within the State of Florida may waive the procedures and formalities otherwise required of the political subdivision by law pertaining to:

- 1) Performance of public work and taking whatever prudent action is necessary to ensure the health, safety, and welfare of the community;
- 2) Entering into contracts; however, political subdivisions are cautioned against entering into time and materials contracts without ceiling as defined by 2 CFR 200.318(j) or cost plus percentage contracts as defined by 2 CFR 200.323(d);
- 3) Incurring obligations;
- 4) Employment of permanent and temporary workers;
- 5) Utilization of volunteer workers;
- 6) Rental of equipment;
- 7) Acquisition and distribution, with or without compensation, of supplies, materials, and facilities; and,
- 8) Appropriation and expenditure of public funds.

E. All State agencies responsible for the use of State buildings and facilities may close such buildings and facilities in those portions of the State affected by this emergency, to the extent necessary to meet this emergency. I direct each State agency to report the closure of any State

building or facility to the Secretary of the Department of Management Services. Under the authority contained in section 252.36, Florida Statutes, I direct each County to report the closure of any building or facility operated or maintained by the County or any political subdivision therein to the Secretary of the Department of Management Services. Furthermore, I direct the Secretary of the Department of Management Services to:

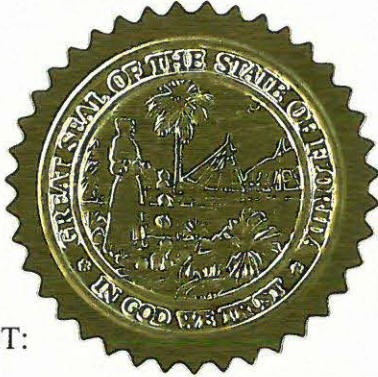
- 1) Maintain an accurate and up-to-date list of all such closures; and,
- 2) Provide that list daily to the State Coordinating Officer.

Section 5. I find that the demands placed upon the funds appropriated to the agencies of the State of Florida and to local agencies are unreasonably great and the funds currently available may be inadequate to pay the costs of coping with this emergency. In accordance with section 252.37(2), Florida Statutes, I direct that sufficient funds be made available, as needed, by transferring and expending moneys appropriated for other purposes, moneys from unappropriated surplus funds, or from the Budget Stabilization Fund.

Section 6. All State agencies entering emergency final orders or other final actions in response to this emergency shall advise the State Coordinating Officer contemporaneously or as soon as practicable.

Section 7. Medical professionals and workers, social workers, and counselors with good and valid professional licenses issued by states other than the State of Florida may render such services in Florida during this emergency for persons affected by this emergency with the condition that such services be rendered to such persons free of charge, and with the further condition that such services be rendered under the auspices of the American Red Cross or the Florida Department of Health.

Section 8. All activities taken by the Director of the Division of Emergency Management and the State Health Officer and Surgeon General with respect to this emergency before the issuance of this Executive Order are ratified. This Executive Order shall expire sixty days from this date unless extended.



ATTEST:

Laurel M. Lee
SECRETARY OF STATE

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 9th day of March, 2020.

[Signature]
RON DESANTIS, GOVERNOR

FILED
2020 MAR -9 PM 5:52
TALLAHASSEE, FLORIDA

STATE OF FLORIDA

OFFICE OF THE GOVERNOR EXECUTIVE ORDER NUMBER 20-69

(Emergency Management – COVID-19 – Local Government Public Meetings)

WHEREAS, on March 1, 2020, I issued Executive Order 20-51 directing the Florida Department of Health to issue a Public Health Emergency as a result of COVID-19; and

WHEREAS, on March 1, 2020, the State Surgeon General and State Health Officer declared a Public Health Emergency exists in the State of Florida as a result of COVID-19; and

WHEREAS, on March 9, 2020, I issued Executive Order 20-52 declaring a state of emergency for the entire State of Florida as a result of COVID-19; and

WHEREAS, on March 16, 2020, President Donald J. Trump and the Centers for Disease Control and Prevention (“CDC”) issued the “15 Days to Slow the Spread” guidance advising individuals to adopt far-reaching social distancing measures, such as working from home and avoiding gatherings of more than 10 people; and

WHEREAS, on March 17, 2020, I wrote a letter to Attorney General Ashley Moody seeking an advisory opinion regarding concerns raised by local government bodies about their ability to hold meetings through teleconferencing and other technological means in order to protect the public and follow the CDC guidance regarding social distancing; and

WHEREAS, on March 19, 2020, Attorney General Ashley Moody delivered an opinion to me indicating that certain provisions of Florida law require a physical quorum be present for local government bodies to conduct official business, and that local government bodies may only conduct meetings by teleconferencing or other technological means if either a statute permits a quorum to be present by means other than in person, or that the in person requirement for constituting a quorum is lawfully suspended during the state of emergency; and

WHEREAS, it is necessary and appropriate to take action to ensure that COVID-19 remains controlled, and that residents and visitors in Florida remain safe and secure;

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section (1)(a) of the Florida Constitution, Chapter 252, Florida Statutes, and all other applicable laws, promulgate the following Executive Order to take immediate effect:

Section 1. I hereby suspend any Florida Statute that requires a quorum to be present in person or requires a local government body to meet at a specific public place.

Section 2. Local government bodies may utilize communications media technology, such as telephonic and video conferencing, as provided in section 120.54(5)(b)2., Florida Statutes.

Section 3. This Executive Order does not waive any other requirement under the Florida Constitution and "Florida's Government in the Sunshine Laws," including Chapter 286, Florida Statutes.

Section 4. This Executive Order shall expire at the expiration of Executive Order 20-52, including any extension.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 20th day of March, 2020


RON DESANTIS, GOVERNOR

ATTEST:


SECRETARY OF STATE

FILED
2020 MAR 20 AM 9:38
TALLAHASSEE, FLORIDA

STATE OF FLORIDA

OFFICE OF THE GOVERNOR

EXECUTIVE ORDER NUMBER 20-112

(Phase 1: Safe. Smart. Step-by-Step. Plan for Florida's Recovery)

WHEREAS, on March 9, 2020, I issued Executive Order 20-52 declaring a state of emergency for the entire State of Florida as a result of COVID-19; and

WHEREAS, on April 3, 2020, I issued Executive Order 20-91 and Executive Order 20-92 directing all persons in Florida to limit their movements and personal interactions outside of their home only to those necessary to obtain or provide essential services or conduct essential activities; and

WHEREAS, my administration has implemented a data-driven strategy devoted to high-volume testing and aggressive contact tracing, as well as strict screening protocols in long-term care facilities to protect vulnerable residents; and

WHEREAS, data collected by the Florida Department of Health indicates the State has achieved several critical benchmarks in flattening the curve, including a downward trajectory of hospital visits for influenza-like illness and COVID-19-like syndromic cases, a decrease in percent positive test results, and a significant increase in hospital capacity since March 1, 2020; and

WHEREAS, during the week of April 20, 2020, I convened the Task Force to Re-Open Florida to evaluate how to safely and strategically re-open the State; and

WHEREAS, the path to re-opening Florida must promote business operation and economic recovery while maintaining focus on core safety principles.

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section (1)(a) of the Florida Constitution and Chapter 252, Florida Statutes, and all other applicable laws, promulgate the following Executive Order:

Section 1. Phase 1 Recovery

In concert with the efforts of President Donald J. Trump and the White House Coronavirus Task Force, and based on guidance provided by the White House and the Centers for Disease Control and Prevention (CDC), the Occupational Safety and Health Administration (OSHA), and the Florida Surgeon General and State Health Officer, Dr. Scott Rivkees, I hereby adopt the following in response to the recommendations in Phase 1 of the plan published by the Task Force to Re-Open Florida.

Section 2. Responsible Individual Activity

A. All persons in Florida shall continue to limit their personal interactions outside the home; however, as of the effective date of this order, persons in Florida may provide or obtain:

1. All services and activities currently allowed, *i.e.*, those described in Executive Order 20-91 and its attachments, which include activities detailed in Section 3 of Executive Order 20-91, the U.S. Department of Homeland Security in its Guidance on the Essential Critical Infrastructure Workforce and a list propounded by Miami-Dade County in multiple orders (as of April 1, 2020), as well as other services and activities approved by the State Coordinating Officer. Such services should continue to follow safety

guidelines issued by the CDC and OSHA. If necessary, employee screening or use of personal protective equipment should continue.

2. Additional services responsibly provided in accordance with Sections 3 and 4 of this order in counties other than Miami-Dade, Broward and Palm Beach. In Miami-Dade, Broward and Palm Beach counties, allowances for services and activities from Sections 3 and 4 of this order will be considered in consultation with local leadership.

B. Except as provided in Section 2(A)(1) of this order, senior citizens and individuals with a significant underlying medical condition (such as chronic lung disease, moderate-to-severe asthma, serious heart conditions, immunocompromised status, cancer, diabetes, severe obesity, renal failure and liver disease) are strongly encouraged to stay at home and take all measures to limit the risk of exposure to COVID-19.

C. For the duration of this order, all persons in Florida should:

1. Avoid congregating in large groups. Local jurisdictions shall ensure that groups of people greater than ten are not permitted to congregate in any public space that does not readily allow for appropriate physical distancing.
2. Avoid nonessential travel, including to U.S. states and cities outside of Florida with a significant presence of COVID-19.
3. Adhere to guidelines from the CDC regarding isolation for 14 days following travel on a cruise or from any international destination and any area with a significant presence of COVID-19.

D. This order extends Executive Order 20-80 (Airport Screening and Isolation) and Executive Order 20-82 (Isolation of Individuals Traveling to Florida), with exceptions for persons involved in military, emergency, health or infrastructure response or involved in commercial activity. This order extends Sections 1(C) and 1(D) of Executive Order 20-86 (Additional Requirements of Certain Individuals Traveling to Florida), which authorize the Department of Transportation, with assistance from the Florida Highway Patrol and county sheriffs, to continue to implement checkpoints on roadways as necessary.

Section 3. Businesses Restricted by Previous Executive Orders

Unless I direct otherwise, for the duration of this order, the following applies to businesses directly addressed by my previous Executive Orders:

- A. Bars, pubs and nightclubs that derive more than 50 percent of gross revenue from the sale of alcoholic beverages shall continue to suspend the sale of alcoholic beverages for on-premises consumption. This provision extends Executive Order 20-68, Section 1 as modified by Executive Order 20-71, Sections 1 and 2.
- B. Restaurants and food establishments licensed under Chapters 500 or 509, Florida Statutes, may allow on-premises consumption of food and beverage, so long as they adopt appropriate social distancing measures and limit their indoor occupancy to no more than 25 percent of their building occupancy. In addition, outdoor seating is permissible with appropriate social distancing. Appropriate social distancing requires maintaining a minimum of 6 feet between parties, only seating parties of 10 or fewer people and keeping bar counters closed to seating. This provision

extends Executive Order 20-68, Section 3 and supersedes the conflicting provisions of Executive Order 20-71, Section 2 regarding on-premises food consumption.

- C. Gyms and fitness centers closed by Executive Order 20-71 shall remain closed.
- D. The prohibition on vacation rentals in Executive Order 20-87 remains in effect for the duration of this order.
- E. The Department of Business and Professional Regulation shall utilize its authorities under Florida law to implement and enforce the provisions of this order as appropriate.

Section 4. Other Affected Business Services

Unless I direct otherwise, for the duration of this order, the following applies to other business services affected by my previous Executive Orders:

- A. In-store retail sales establishments may open storefronts if they operate at no more than 25 percent of their building occupancy and abide by the safety guidelines issued by the CDC and OSHA.
- B. Museums and libraries may open at no more than 25 percent of their building occupancy, provided, however, that (a) local public museums and local public libraries may operate only if permitted by local government, and (b) any components of museums or libraries that have interactive functions or exhibits, including child play areas, remain closed.

Section 5. Medical Procedures

Subject to the conditions outlined below, elective procedures prohibited by Executive Order 20-72 may resume when this order goes into effect. A hospital ambulatory surgical center, office surgery center, dental office, orthodontic office, endodontic office or other health care

practitioners' office in the State of Florida may perform procedures prohibited by Executive Order 20-72 only if:

- A. The facility has the capacity to immediately convert additional facility-identified surgical and intensive care beds for treatment of COVID-19 patients in a surge capacity situation;
- B. The facility has adequate personal protective equipment (PPE) to complete all medical procedures and respond to COVID-19 treatment needs, without the facility seeking any additional federal or state assistance regarding PPE supplies;
- C. The facility has not sought any additional federal, state, or local government assistance regarding PPE supplies since resuming elective procedures; and
- D. The facility has not refused to provide support to and proactively engage with skilled nursing facilities, assisted living facilities and other long-term care residential providers.

The Agency for Health Care Administration and the Department of Health shall utilize their authority under Florida law to further implement and enforce these requirements. This order supersedes the conflicting provisions of Executive Order 20-72.

Section 6. Previous Executive Orders Extended

The Executive Order 20-69 (Local Government Public Meetings) is extended for the duration of this order.

Section 7. Enforcement

This order shall be enforced under section 252.47, Florida Statutes. Violation of this order is a second-degree misdemeanor pursuant to section 252.50, Florida Statutes, and is punishable by imprisonment not to exceed 60 days, a fine not to exceed \$500, or both.

Section 8. Effective Date

This order is effective at 12:01 a.m. on May 4, 2020.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 29th day of April, 2020.


RON DESANTIS, GOVERNOR

ATTEST:


SECRETARY OF STATE

2020 APR 29 PM 4:52

FILED

TALLAHASSEE, FLORIDA

**GREENWAY IMPROVEMENT DISTRICT
NOTICE OF AUDIT COMMITTEE MEETING AND
REGULAR BOARD OF SUPERVISORS' MEETING
HELD DURING PUBLIC HEALTH EMERGENCY DUE TO COVID-19**

The Audit Committee of the Greenway Improvement District will hold an audit committee meeting on June 16, 2020, at 3:00 p.m., to be conducted by means of communications media technology, pursuant to Executive Orders 20-52, 20-69, and 20-123, issued by Governor DeSantis, including any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*. The Audit Committee will review, discuss and recommend an auditor to provide audit services to the District for Fiscal Year 2020. At the conclusion of the Audit Committee meeting, the District's Board of Supervisors will hold its regular meeting.

*While it is necessary to hold the above referenced meetings utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meetings can do so telephonically at **1-844-621-3956 Code: 796 580 192#**. Additionally, participants are encouraged to submit questions and comments to the District Manager in advance at (407) 723-5900 to facilitate the Board's consideration of such questions and comments during the meetings.*

A copy of the agenda for the meetings can be obtained from the District Office at 12051 Corporate Blvd., Orlando, Florida 32817 or by phone at (407) 723-5900. Additionally, a copy of the agendas, along with any meeting materials available in an electronic format, may be obtained at www.greenewayid.org. Items on the agenda may include, but are not limited to, District operations and maintenance activities, financial matters, capital improvements, and general administration activities.

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

Any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (407) 723-5900, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meetings is advised that the 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 based.

Jennifer Walden
District Manager

Run Date: 6/9/20

GREENEWAY IMPROVEMENT DISTRICT

**Minutes of the May 19, 2020
Board of Supervisors' Meeting**

GREENWAY IMPROVEMENT DISTRICT BOARD OF SUPERVISORS' MEETING MINUTES

FIRST ORDER OF BUSINESS

The Board of Supervisors' Meeting for the Greenway Improvement District was called to order on Tuesday, May 19, 2020, at 3:00 p.m. via telephonic conferencing due to the COVID-19 Executive Orders 20-52, 20-69, & 20-112.

Richard Levey	Chairperson	(via phone)
Amanda Kost	Assistant Secretary	(via phone)
Karen Duerr	Assistant Secretary	(via phone)

Also, attending:

Lynne Mullins	PFM	(via phone)
Jennifer Walden	PFM	(via phone)
Amanda Lane	PFM	(via phone)
Tucker Mackie	Hopping Green & Sams	(via phone)
Jeff Newton	Donald W. McIntosh Associates	(via phone)
Larry Kaufmann	Construction Supervisor & Construction Committee Member	(via phone)
Scott Thacker	District Landscape Supervisor & Construction Committee Member	(via phone)

SECOND ORDER OF BUSINESS

Public Comment Period

Dr. Levey noted for the record there were no members of the public present.

THIRD ORDER OF BUSINESS

Discussion Regarding Executive Orders 20-52, 20-69 & 20-112

Ms. Walden explained the Governor issued Executive Orders 20-52, 20-69 & 20-112. These are included in the packet and state the District can hold the meetings via telephonic conferencing due to the COVID-19 situation. Also included is a proof of the ad that was placed for today's meeting, which notes those Executive Orders and the telephonic conferencing information for the public to join the meeting.

FOURTH ORDER OF BUSINESS

Consideration of the Minutes of the April 21, 2020, Board of Supervisors' Meeting

Board Members reviewed the minutes from the April 21, 2020, Board of Supervisors' Meeting.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District approved the Minutes of the April 21, 2020, Board of Supervisors' Meeting.

FIFTH ORDER OF BUSINESS

Consideration of the Minutes of the April 21, 2020, Auditor Selection Committee Meeting

Board Members reviewed the minutes from the April 21, 2020, Auditor Selection Committee Meeting.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District approved the Minutes of the April 21, 2020, Auditor Selection Committee Meeting.

SIXTH ORDER OF BUSINESS

Letter from Supervisor of Elections - Orange County

Ms. Walden explained the District is required to state on record the number of registered voters within the District. As of April 15, 2020, the District has 3,593 registered voters. No action is required.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2020-06, Approving a Preliminary Budget for Fiscal Year 2021 and Setting a Public Hearing Date

Ms. Walden presented the Preliminary Budget for Fiscal Year 2121. Included is a column showing the year-to-year variance for each item so the Board can clearly see which items are increasing or decreasing. Overall, the budget is staying the same as last year with total expenses of \$911,167.85. It shows all assessments as on roll assessments but it will break out to show off roll assessments after the final budget is adopted. The biggest change is for Landscaping Maintenance due to Nemours Parkway Phase 7, which will come online during the Fiscal Year. District staff recommended August 18, 2020, as the public hearing date for consideration of the 2021 budget. Ms. Kost requested to have the public utilize the call-in number for participation. Usually, the regular dial in number is for District staff. Dr. Levey stated he has no problem allowing a public dial in number but allowing them to comment is problematic because there is no way to identify who is commenting. Dr. Levey requested a motion to approve Resolution 2020-06.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District approved Resolution 2020-06, Approving a Preliminary Budget and Setting a Public Hearing Date for August 18, 2020, at 3:00 p.m. at Dockside Lake Nona, 13623 Sachs Avenue, Orlando, FL 32827.

EIGHTH ORDER OF BUSINESS

**District Management Fee
Increase Letter for Fiscal Year
2021**

Ms. Walden requested to table this item.

NINTH ORDER OF BUSINESS

**District Counsel Fee Increase
Letter for Fiscal Year 2021**

Ms. Mackie requested to table this item.

TENTH ORDER OF BUSINESS

**Ratification of Requisition
Nos. 2018-65 - 2018-69 paid in
April 2020 in an amount
totaling \$135,689.29**

Board Members reviewed Requisition Nos. 2018-65 - 2018-69 paid in April 2020 in an amount totaling \$135,689.29. Dr. Levey noted that these have been approved and paid and just need to be ratified by the Board.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District ratified Requisition Nos. 2018-65 - 2018-69 paid in April 2020 in an amount totaling \$135,689.29.

ELEVENTH ORDER OF BUSINESS

**Ratification of Operation and
Maintenance Expenditures
paid in April 2020 in an amount
totaling \$80,469.78**

Board Members reviewed the Operation & Maintenance Expenditures paid in April 2020 in an amount totaling \$80,469.78. Dr. Levey noted these have been approved and paid and just need to be ratified by the Board.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District ratified the Operation & Maintenance Expenditures paid in April 2020 in an amount totaling \$80,469.78.

Mr. Kaufmann stated Berman Construction, LLC has a joint venture with Tavistock. A discussion took place about the Employee Leasing Agreement. Dr. Levey asked the District Management to report back to the Board about this arrangement and clarify for the Board what is happening.

TWELFTH ORDER OF BUSINESS

Recommendation of Work Authorizations/Proposed Services

Mr. Kaufmann presented a proposal for Centerline Drive Phase 2 – Parcel 24E with Donald W. McIntosh Associates, Inc. for additional services to include the design and permitting for the mass grading of Parcel 24E to be included with Centerline Drive Phase 2. These added services are to be Developer funded under the current construction funding agreement.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District approved the recommendation for Work Authorization for Centerline Drive Phase 2 – Parcel 24E in the amount of \$25,645.00 with Donald W. McIntosh Associates, Inc.

Mr. Kaufmann presented a proposal for Centerline Drive Phase 2 (Segment C) with DEVO Engineering for a geotechnical report and pavement design for the new multi-use trail.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the Board of Supervisors for the Greenway Improvement District approved the recommendation for Work Authorization for Centerline Drive Phase 2 (Segment C) with Devo Engineering in the amount of \$1,800.00.

THIRTEENTH ORDER OF BUSINESS

Review of District's Financial Position and Budget to Actual YTD

Board Members reviewed the Statement of Financial Position and Budget to Actual through April 30, 2020. Ms. Walden noted that the District has spent a total of \$455,000.00 vs an overall budget of \$921,000.00. No action is required by the Board.

FOURTEENTH ORDER OF BUSINESS

Staff Reports

District Counsel – No Report

District Manager – Ms. Walden noted the next Board of Supervisors meeting is scheduled for Tuesday, June 19, 2020.

District Engineer – Mr. Newton reference the Construction Contract Status Memo (Minutes Exhibit A). Nemours Parkway Phase 7 – Jr. Davis Construction Company, Inc. is nearing completion and is anticipated to be certified complete by next month's Board meeting.

Construction Supervisor – No Report

District Landscape Supervisor- No Report

FIFTEENTH ORDER OF BUSINESS

**Supervisor and Audience
Comments & Adjournment**

Ms. Kost requested to have a call-in number available for the public due to the current situation with COVID-19. Ms. Kost also explained there have been recent resident questions regarding the feasibility of having some sort of license plate camera installed in the District. A discussion took place.

There was no other business to discuss. Dr. Levey requested a motion to adjourn.

On Motion by Ms. Duerr, second by Ms. Kost, with all in favor, the May 19, 2020, meeting of the Board of Supervisors for the Greenway Improvement District was adjourned.

Secretary/Assistant Secretary

Chair/Vice Chair



**DONALD W. MCINTOSH
ASSOCIATES, INC.**

MEMORANDUM

DATE: May 19, 2020
TO: Greenway Improvement District
Board of Supervisors
FROM: Donald W. McIntosh Associates, Inc.
District Engineer
RE: Construction Contract Status

Dear Board Members,

Please accept this correspondence as a current summary of our construction contract status. Listed below by project is a brief summary of recent contract activity. A copy of the latest Change Order log is attached.

Nemours Parkway Phase 7 – Jr. Davis Construction Company, Inc.

Construction Status: Force main corrections were completed on 04/30/20. Revised as built drawings were submitted to the City on 5/6/20 and FDEP clearance documents were submitted on 5/14/20. The Greenway Improvement District will be invoicing the Boggy Creek Improvement District for improvements within the BCID boundary.

Change Order (C.O.) Status: None

Recommended Motion: None

Should there be any questions, please do not hesitate to call.

Thank you.

End of memorandum.

c: Larry Kaufmann
Scott Thacker
Chris Wilson
Dan Young
Tarek Fahmy

2200 Park Ave. North

Winter Park, FL

32789-2355

Fax 407-644-8318

407-644-4068

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<http://www.dwma.com>

LAKE NONA SOUTH
Greenway Improvement District
Nemours Parkway Phase 7
Change Order Log
Jr. Davis

C.O. #	Date	Description of Revision	Additional Days	Amount	Status	New Contract Amount Original Contract Date	To Board	Approval Date	Notes
						\$6,312,276.78			
1	2/8/2019	Contract adjustment for revision to include scope of work for addendums/plans issued after bid date.		\$ 161,445.97	Approved	\$ 6,473,722.75	2/19/2019	2/19/2019	
2	5/20/2019	Add sanitary and reclaim service laterals intended to serve the Nemours Children's Hospital.		\$ 12,879.00	Approved	\$ 6,486,601.75	5/21/2019	5/21/2019	
3	9/12/2019	Contract Calendar Extension - Add 60 Days	60	\$ -	Approved	\$ 6,486,601.75	9/17/2019	9/17/2019	
4	9/19/2019	Landscaping and Irrigation Revisions		\$ 49,204.52	Approved	\$ 6,535,806.27	10/15/2019	10/15/2019	
5	1/15/2020	Modify Ramps at Nemours Hospital		\$ 17,168.75	Approved	\$ 6,552,975.02	1/21/2020	1/21/2020	
6	4/21/2020	Direct Owner Purchase Reconciliation		\$ (1,262,145.00)	Approved	\$ 5,290,830.02	4/21/2020	4/21/2020	

GREENEWAY IMPROVEMENT DISTRICT

Auditor Selection Committee Rankings & Selection of Auditor

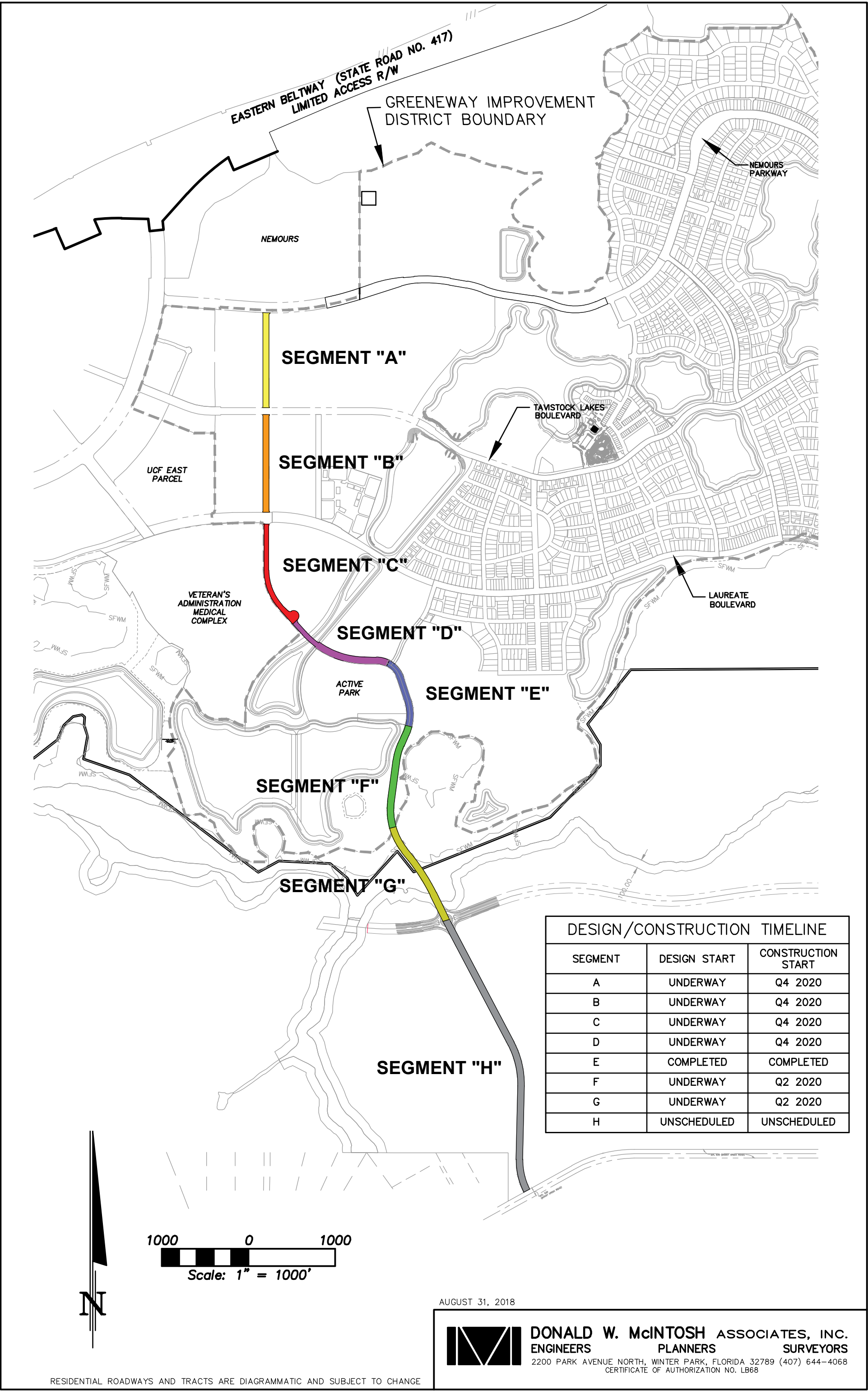
Greenway Improvement District

Auditor Selection - Manager's Recommended Rankings

Criteria	Possible Points	Berger, Toombs	Berger Rec. Points	Carr Riggs Ingram	CRI Rec. Points	Grau & Associates	Grau Rec. Points
Ability of Personnel	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified, Multiple CPAs on Staff	20.0
Proposer's Experience	20.0	Extensive CDD Experience	20.0	Extensive CDD Experience	20.0	Extensive CDD Experience	20.0
Understanding of Scope of Work	20.0	Sufficient	20.0	Sufficient	20.0	Sufficient	20.0
Ability to Furnish Required Services	20.0	Capable	20.0	Capable	20.0	Capable	20.0
Price for Services for Five Years	20.0	\$4,425 + \$4,425 + \$4,425 + \$4,590 + \$4,590 = \$22,455	20.0	\$10,000 + \$10,100 + \$10,200 + \$10,300 + \$10,500 = \$51,100	-5.5	\$5,000 + \$5,100 + \$5,200 + \$5,300 + \$5,400 = \$26,000	16.8
Total	100.0		100.0		74.5		96.8

GREENEWAY IMPROVEMENT DISTRICT

Landscape Proposals for Centerline Drive



GREENEWAY IMPROVEMENT DISTRICT

Cepira



Exhibit B

Greenway Imp District - Centerline

Base Maintenance Services (Monthly Costs)

Area	Landscape Management	Horticulture Services	Irrigation Management	Total
Centerline	\$325.00		\$85.00	\$410.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
Base Monthly Costs	\$325.00	\$0.00	\$85.00	\$410.00
Annual Base Maintenance Cost				\$4,920.00

Additional Services Included In Contract

Area	Mulch			Annuals			Palm Pruning			Misc. Services			
	Type	Freq.	Qty	Cost	Freq.	Qty	Cost	Freq.	Qty	Cost	Freq.	Qty	Cost
		2	8	\$768.00			n/a	2	11	\$660.00			
Total		8		\$768.00	0		\$0.00	11		\$660.00			\$0.00

Total Additional Services	\$1,428.00
Total Annual Cost	\$6,348.00
Total Monthly Cost	\$529.00

GREENEWAY IMPROVEMENT DISTRICT

Down to Earth



Landscape Maintenance Proposal

Attn: **Greenway Improvement District**
PFM Group Consulting, LLC
Attn: Jennifer Walden, District Manager
12051 Corporate Boulevard
Orlando, Florida 32817

Submitted By: **Down To Earth**

GID Addendum – Centerline Drive

Landscape Maintenance Addendum

Centerline Drive ROW

Basic Maintenance	\$ 10,545.17	Annually
Irrigation Inspection	Included	Annually
Fertilization/Pest Control	Included	Annually
Mulch	Included	Annually
Palm trimming	Included	Annually

Total Annually \$ 10,545.17
Total Monthly \$ 878.76

Grounds maintenance **Addendum** start date: _____, **2020**

Greenway Improvement District
Centerline Drive ROW

Down To Earth

Name _____

Name _____

Title _____

Title _____

Signature Date

Signature Date

GREENEWAY IMPROVEMENT DISTRICT

**Review and Acceptance of
Fiscal Year 2019 Audit Draft**
(provided under separate cover)

GREENEWAY IMPROVEMENT DISTRICT

Maintenance Agreement with Berman
(provided under separate cover)

GREENEWAY IMPROVEMENT DISTRICT

**Requisition Nos. 2018-70 – 2018-77
Approved in May 2020 in an amount totaling
\$58,377.60**

GREENEWAY IMPROVEMENT DISTRICT

DISTRICT OFFICE • 12051 CORPORATE BLVD • ORLANDO, FL 32817

PHONE: (407) 723-5900 • FAX: (407) 723-5901

Requisition Recap For Board Approval

Attached please find the listing of requisitions approved to be paid from bond funds from May 1, 2020 through May 31, 2020. This does not include requisitions previously approved by the Board.

REQUISITION NO.	PAYEE	AMOUNT
S2018-070	Donald W. McIntosh Associates	\$13,148.50
S2018-071	Kittelson & Associates	\$4,380.00
S2018-072	Professional Service Industries	\$12,090.00
S2018-073	Boggy Creek Improvement District	\$93.13
S2018-074	Hopping Green & Sams	\$305.50
S2018-075	Jr. Davis Construction (voided)	\$0.00
S2018-076	Donald W. McIntosh Associates	\$20,427.47
S2018-077	Kittelson & Associates	\$7,933.00
		\$58,377.60

GREENEWAY IMPROVEMENT DISTRICT
REQUISITION FOR PAYMENT AND
2018 NOTE REQUISITION AND CONSTRUCTION ACCOUNT

DATE:	April 24, 2020	REQUISITION NO:	070
PAYEE:	Donald W. McIntosh Associates	AMOUNT DUE:	\$13,148.50
ADDRESS:	2200 Park Avenue North Winter Park, FL 32789	FUND:	Acquisition/Construction
ITEM:	<ul style="list-style-type: none">• Invoice 37760 for Project 23216 (Lake Nona Greenway) Through 03/27/2020 – \$4,597.00• Invoice 37766 for Project 17141 (Centerline Drive Phase 2 (aka Segment F) Through 03/27/2020 – \$832.50• Invoice 37767 for Project 18140 (Centerline Drive – Segments A & B) Through 03/27/2020 – \$933.00• Invoice 37768 for Project 18141 (Centerline Drive – Segments C & D) Through 03/27/2020 – \$6,786.00		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2018 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2018 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the monies payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage, which the District is at the date of such certificate entitled to retain.

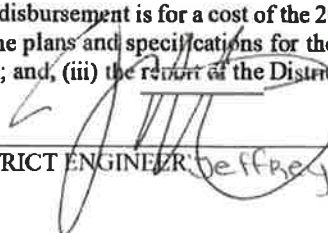
It is hereby represented by the undersigned that the Governing Body of the District has approved this requisition or has approved the specific contract with respect to which disbursements pursuant to this requisition are due and payable. Attached hereto are photocopies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

GREENEWAY IMPROVEMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

The undersigned District Engineer hereby certifies that this disbursement is for a cost of the 2018 Project and is consistent with: (i) the applicable or construction contract; (ii) the plans and specifications for the portion of the 2018 Project with respect to which such disbursement is being made; and, (iii) the report of the District Engineer.

BY:  4/27/20
DISTRICT ENGINEER: Jeffrey J. Newton, P.E.

RECEIVED APR 28 2020

EXHIBIT A

GREENEWAY IMPROVEMENT DISTRICT REQUISITION FOR PAYMENT AND 2018 NOTE REQUISITION AND CONSTRUCTION ACCOUNT

DATE:	April 24, 2020	REQUISITION NO:	071
PAYEE:	Kittelson & Associates	AMOUNT DUE:	\$4,380.00
ADDRESS:	Accounts Receivable PO Box 40847 Portland, OR 97240	FUND:	Acquisition/Construction
ITEM:	Invoice 109789 for Project 246440.000 (Centerline Drive Traffic Analysis) Through 03/31/2020		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2018 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2018 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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GREENEWAY IMPROVEMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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BY:  4/27/20
DISTRICT ENGINEER Jeffrey J. Newton, P.E.

RECEIVED APR 28 2020

EXHIBIT A

GREENWAY IMPROVEMENT DISTRICT REQUISITION FOR PAYMENT AND 2018 NOTE REQUISITION AND CONSTRUCTION ACCOUNT

DATE:	April 24, 2020	REQUISITION NO:	072
PAYEE:	Professional Service Industries, Inc.	AMOUNT DUE:	\$12,090.00
ADDRESS:	PO Box 74008418 Chicago, IL 60674-8418	FUND:	Acquisition/Construction
ITEM:	<ul style="list-style-type: none">• Invoice 684934 for Project 7572341 (Centerline Drive, Segments A & B, Orlando, FL) Through 01/31/2020 – \$4,390.00• Invoice 684992 for Project 7572342 (Centerline Drive, Segments C & D, Orlando, FL) Through 01/31/2020 – \$7,700.00		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2018 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2018 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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GREENWAY IMPROVEMENT DISTRICT

BY: 

CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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BY: 

DISTRICT ENGINEER Jeffrey J. Newton, P.E. 4/27/20

RECEIVED APR 28 2020

EXHIBIT A

GREENEWAY IMPROVEMENT DISTRICT REQUISITION FOR PAYMENT AND 2018 NOTE REQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 15, 2020	REQUISITION NO:	073
PAYEE:	Boggy Creek Improvement District	AMOUNT DUE:	\$93.13
ADDRESS:	12051 Corporate Boulevard Orlando, FL 32817	FUND:	Acquisition/Construction
ITEM:	Reimbursement for Construction-Related Legal Advertising, Split Between Boggy Creek, Greenway, Myrtle Creek, and Poitras East, Paid to Orlando Sentinel Out of Boggy Creek Series 2018 Construction Funds (Reference OSC19917752; Ad: 6661290)		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2018 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2018 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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GREENEWAY IMPROVEMENT DISTRICT

BY: Richard J. Ferguson
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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BY: Jeffrey J. Newton, P.E. 5/27/20
DISTRICT ENGINEER

EXHIBIT A

GREENEWAY IMPROVEMENT DISTRICT REQUISITION FOR PAYMENT AND 2018 NOTE REQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 15, 2020	REQUISITION NO:	074
PAYEE:	Hopping Green & Sams	AMOUNT DUE:	\$305.50
ADDRESS:	119 S. Monroe St., Ste. 300 PO Box 6526 Tallahassee, FL 32314	FUND:	Acquisition/Construction
ITEM:	Invoice 114448 for Project Construction Through 03/31/2020		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2018 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2018 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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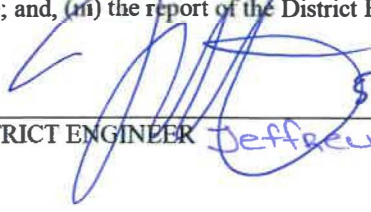
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GREENEWAY IMPROVEMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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BY:  5/27/20
DISTRICT ENGINEER Jeffrey J. Newton P.E.

GREENEWAY IMPROVEMENT DISTRICT
REQUISITION FOR PAYMENT AND
2018 NOTE REQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 22, 2020	REQUISITION NO:	076
PAYEE:	Donald W. McIntosh Associates	AMOUNT DUE:	\$20,427.47
ADDRESS:	2200 Park Avenue North Winter Park, FL 32789	FUND:	Acquisition/Construction
ITEM:	<ul style="list-style-type: none">• Invoice 37844 for Project 23216 (Lake Nona Greeneway) Through 04/24/2020 – \$3,837.50• Invoice 37851 for Project 17141 (Centerline Drive Phase 2 (aka Segment F) Through 04/24/2020 – \$2,497.50• Invoice 37853 for Project 18129 (Nemours Parkway Phase 7 – Construction Phase Services – GID) Through 04/24/2020 – \$6,159.47• Invoice 37854 for Project 18140 (Centerline Drive – Segments A & B) Through 04/24/2020 – \$4,221.00• Invoice 37855 for Project 18141 (Centerline Drive – Segments C & D) Through 04/24/2020 – \$3,712.00		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2018 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2018 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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GREENEWAY IMPROVEMENT DISTRICT

BY: 
CHAIRMAN or VICE CHAIRMAN

DISTRICT ENGINEER'S APPROVAL FOR PROJECT EXPENDITURES

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BY:  5/27/20
DISTRICT ENGINEER *Jeffrey J. Newton, P.E.*

EXHIBIT A

GREENEWAY IMPROVEMENT DISTRICT REQUISITION FOR PAYMENT AND 2018 NOTE REQUISITION AND CONSTRUCTION ACCOUNT

DATE:	May 22, 2020	REQUISITION NO:	077
PAYEE:	Kittelson & Associates	AMOUNT DUE:	\$7,933.00
ADDRESS:	Accounts Receivable PO Box 40847 Portland, OR 97240	FUND:	Acquisition/Construction
ITEM:	Invoice 110421 for Project 246440.000 (Centerline Drive Traffic Analysis) Through 04/30/2020		

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the 2018 Acquisition and Construction Account, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and the construction of the 2018 Project (herein after the "Project") and each represents a Cost of the Project, and has not previously been paid.

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GREENEWAY IMPROVEMENT DISTRICT

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CHAIRMAN or VICE CHAIRMAN

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BY:  5/27/20
DISTRICT ENGINEER Jeffrey D. Newton, P.E.

GREENEWAY IMPROVEMENT DISTRICT

**Operation and Maintenance Expenditures Paid in
May 2020 in an amount totaling \$88,687.44**

GREENEWAY IMPROVEMENT DISTRICT

DISTRICT OFFICE • 12051 CORPORATE BLVD • ORLANDO, FL 32817
PHONE: (407) 723-5900 • FAX: (407) 723-5901

Operation and Maintenance Expenditures For Board Approval

Attached please find the check register listing Operations and Maintenance expenditures paid from May 1, 2020 through May 31, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$88,687.44**

Approval of Expenditures:

____ Chairman

____ Vice Chairman

____ Assistant Secretary

Greenway Improvement District
AP Check Register (Current by Bank)
Check Dates: 5/1/2020 to 5/31/2020

Check No.	Date	Status*	Vendor ID	Payee Name	Amount
BANK ID: SUN - CITY NATIONAL BANK					001-101-0000-00-01
2884	05/04/20	P	AAIKIN	Amanda Aikins	\$200.00
2885	05/04/20	P	CEPRA	Cepira Landscape	\$16,431.75
2886	05/04/20	P	DONMC	Donald W. McIntosh Associates	\$282.50
2887	05/04/20	P	DOWNTON	Down to Earth Landscape & Irr	\$4,731.71
2888	05/04/20	P	PFMGC	PFM Group Consulting	\$3,333.33
2889	05/04/20	P	RLEVEY	Richard Levey	\$200.00
2890	05/11/20	P	DOWNTON	Down to Earth Landscape & Irr	\$2,675.50
2891	05/11/20	P	ORLS	Orlando Sentinel	\$383.76
2892	05/14/20	P	CITYOR	City of Orlando	\$425.00
2893	05/14/20	P	OCC	Orange County Comptroller	\$35.50
2894	05/26/20	P	BERMAN	Berman Construction LLC	\$2,424.00
2895	05/26/20	P	CEPRA	Cepira Landscape	\$18,609.95
2896	05/26/20	P	DOWNTON	Down to Earth Landscape & Irr	\$4,599.17
2897	05/26/20	P	HGS	Hopping Green & Sams	\$1,822.36
2898	05/26/20	P	ORLS	Orlando Sentinel	\$323.75
2899	05/26/20	P	PFMGC	PFM Group Consulting	\$3,333.33
2900	05/26/20	P	TDM	Tavistock Development Mgmt	\$1,666.67
2901	05/26/20	P	TRUSTE	US Bank as Trustee for Greenew	\$19,262.47
2902	05/26/20	P	VGLOBA	VGlobalTech	\$300.00
2903	05/26/20	P	AAIKIN	Amanda Aikins	\$200.00
2904	05/26/20	P	CEPRA	Cepira Landscape	\$1,611.20
2905	05/26/20	P	DONMC	Donald W. McIntosh Associates	\$250.00
2906	05/26/20	P	DOWNTON	Down to Earth Landscape & Irr	\$1,094.03
2907	05/26/20	P	PFMGC	PFM Group Consulting	\$10.50
2908	05/26/20	P	RLEVEY	Richard Levey	\$200.00
BANK SUN REGISTER TOTAL:					\$84,406.48

GRAND TOTAL : **\$84,406.48**

Greenway Improvement District
FY 2020
O&M Cash Reconciliation

65,144.01 Checks 2884 - 2900, 2902 - 2908 cut
19,262.47 Check 2901 - Debt service paid
 75.24 PA 436 - OCU paid online
 8,028.49 March ICM exp. paid to Boggy Creek
 3,302.40 April ICM exp. paid to Boggy Creek
 12,137.30 PA 438 - OUC paid online

107,949.91 Total cash spent

88,687.44 O&M cash spent

GREENWAY IMPROVEMENT DISTRICT

Payment Authorization #433

4/3/2020

Item No.	Payee	Invoice Number	General Fund
1	Berman Construction		
	Flood Light Replacement	6073	\$ 629.67
	Pressure Wash Monument	6565	\$ 155.00
	<i>duplicate from PA 431</i>		
2	Cepira Landscape		
	Sod Replacement	15229	\$ 1,599.00
	Zone 22 Repairs	15234	\$ 2,083.00
	Controller 18 Repairs	15235	\$ 373.00
	April Landscaping - Section 1	15587	\$ 4,010.75
	April Landscaping - Section 2	15588	\$ 10,436.00
	April Landscaping - Nemours Phase 6	15589	\$ 1,985.00
3	Down to Earth Landscape & Irrigation		
	Irrigation Repairs	56845	\$ 693.50
4	Hopping Green & Sams		
	General Counsel Through 02/29/2020	113873	\$ 1,884.25
5	Tavistock Development Management		
	April Irrigation Specialist Services	G2020.04	\$ 1,666.67
TOTAL			\$ 25,515.84
			<i>\$ 25,360.84</i>

Jennifer L. Walden

Secretary/Assistant Secretary

Chairperson

Jay K
4/4/20

RECEIVED APR 06 2020

GREENEWAY IMPROVEMENT DISTRICT

Payment Authorization #435

4/17/2020

Item No.	Payee	Invoice Number	General Fund
1	Boggy Creek Improvement District March 2020 ICM Expenses	ICM2020-06	\$ 8,028.49
2	Down to Earth Landscape & Irrigation April Landscaping	62691	\$ 3,973.67
3	OUC Acct: 8795843030 ; Service 03/02/2020 - 04/02/2020	--	\$ 13,544.53
TOTAL			\$ 25,546.69



Secretary/Assistant Secretary

Chairperson


4/19/20

RECEIVED APR 20 2020

GREENEWAY IMPROVEMENT DISTRICT

Payment Authorization #436

4/24/2020

Item No.	Payee	Invoice Number	General Fund
1	Donald W McIntosh Associates Engineering Services Through 03/27/2020	37759	\$ 282.50
2	Down to Earth Landscape & Irrigation Irrigation Repairs	63422	\$ 758.04
3	Orange County Utilities 9987 Laureate Blvd ; Service 03/18/2020 - 04/15/2020	--	\$ 75.24
4	PFM Group Consulting DM Fee: April 2020	DM-04-2020-0024	\$ 3,333.33
5	Supervisor Fees - 04/21/2020 Meeting Amanda Kost Aikins Richard Levey	-- --	\$ 200.00 \$ 200.00
TOTAL			\$ 4,849.11


Secretary/Assistant Secretary

Chairperson



RECEIVED MAY 01 2020

GREENWAY IMPROVEMENT DISTRICT

Payment Authorization #437

5/1/2020

Item No.	Payee	Invoice Number	General Fund
1	Cepira Landscape		
	May Landscaping - Section 1	15990	\$ 4,010.75
	May Landscaping - Section 2	15991	\$ 10,436.00
	May Landscaping - Nemours Phase 6	15992	\$ 1,985.00
2	Down to Earth Landscape & Irrigation		
	Landscape Enhancements	64012	\$ 2,675.50
3	Orlando Sentinel		
	Legal Advertising Through 04/19/2020 (Ad: 6651895)	OSC19310950	\$ 383.76
TOTAL			\$ 19,491.01

Jennifer L. Walden

Secretary/Assistant Secretary

Chairperson

Jay K
5/1/20

RECEIVED MAY 04 2020

GREENEWAY IMPROVEMENT DISTRICT

Payment Authorization #438

5/8/2020

Item No.	Payee	Invoice Number	General Fund
1	Boggy Creek Improvement District April 2020 ICM Expenses	ICM2020-07	\$ 3,302.40
2	Cepira Landscape Controllers 18-20 Repairs	16139	\$ 2,178.20
3	Down to Earth Landscape & Irrigation Irrigation Repairs Clocks 24-27	64391	\$ 625.50
4	OUC Acct: 8795843030 ; Service 04/02/2020 - 05/01/2020	--	\$ 12,137.30
TOTAL			\$ 18,243.40

Jennifer L. Walden

Secretary/Assistant Secretary

Chairperson


J. K. [Signature]
5/16/20

RECEIVED MAY 18 2020

GREENWAY IMPROVEMENT DISTRICT

Payment Authorization #439
5/15/2020

Item No.	Payee	Invoice Number	General Fund
1	Berman Construction Landscape Enhancement	6951	\$ 2,424.00
2	Down to Earth Landscape & Irrigation April Landscaping	65170	\$ 3,973.67
3	Hopping Green & Sams General Counsel Through 03/31/2020	114447	\$ 1,822.36
4	Orange County Comptroller Document Recording Fee	—	\$ 35.50
5	Orlando Sentinel Legal Advertising Through 05/03/2020 (Ad: 6663604)	OSC19916793	\$ 323.75
6	PFM Group Consulting DM Fee: May 2020	DM-05-2020-0024	\$ 3,333.33
7	Tavistock Development Management May Irrigation Specialist Services	G2020.05	\$ 1,666.67
8	VGlobalTech Quarterly ADA & WCAG Audits	1617	\$ 300.00
TOTAL			\$ 13,879.28


Secretary/Assistant Secretary

Chairperson



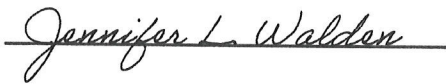
RECEIVED MAY 18 2020

GREENEWAY IMPROVEMENT DISTRICT

Payment Authorization #440

5/22/2020

Item No.	Payee	Invoice Number	General Fund
1	Cepira Landscape Doisy Controller Repairs	16422	\$ 1,611.20
2	Donald W McIntosh Associates Engineering Services Through 04/24/2020	37843	\$ 250.00
3	Down to Earth Landscape & Irrigation Clock 24 Repairs	65955	\$ 485.03
	Clocks 24-27 Repairs	65976	\$ 609.00
4	Orange County Utilities 9987 Laureate Blvd ; Service 04/16/2020 - 05/14/2020	--	\$ 793.14
5	PFM Group Consulting Reimbursables: March 2020	OE-EXP-00780	\$ 1.50
	Reimbursables: April 2020	OE-EXP-00837	\$ 9.00
6	Supervisor Fees - 05/19/2020 Meeting Amanda Kost Aikins	--	\$ 200.00
	Richard Levey	--	\$ 200.00
TOTAL			\$ 4,158.87


Secretary/Assistant Secretary

Chairperson


RECEIVED MAY 26 2020

GREENEWAY IMPROVEMENT DISTRICT

Work Authorization/Proposed Services
(if applicable)

GREENEWAY IMPROVEMENT DISTRICT

**District's Financial Position and
Budget to Actual YTD**

Greenway Improvement District
Statement of Financial Position
As of 5/31/2020

	General Fund	Debt Service	Capital Projects Fund	General Long-Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$241,828.79				\$241,828.79
State Board of Administration	1,516.02				1,516.02
Accounts Receivable - Due from Developer	6,333.50				6,333.50
Assessments Receivable	32,449.63				32,449.63
Prepaid Expenses	942.81				942.81
Deposits	1,625.58				1,625.58
Infrastructure Capital Reserve	32,004.47				32,004.47
Interchange Maintenance Reserve	15,783.81				15,783.81
Assessments Receivable		\$148,038.87			148,038.87
Due From Other Funds		19,262.47			19,262.47
Debt Service Reserve (Series 2013)		3,478,503.13			3,478,503.13
Debt Service Reserve (Series 2018)		528,884.91			528,884.91
Revenue (Series 2013)		330,475.20			330,475.20
Interest (Series 2018)		408.15			408.15
Prepayment (Series 2013)		3,741.86			3,741.86
General Checking Account			\$7,073.31		7,073.31
Acquisition/Construction (Series 2013)			85,237.62		85,237.62
Acquisition/Construction (Series 2018)			21,692.71		21,692.71
Total Current Assets	<u>\$332,484.61</u>	<u>\$4,509,314.59</u>	<u>\$114,003.64</u>	<u>\$0.00</u>	<u>\$4,955,802.84</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$4,342,013.25	\$4,342,013.25
Amount To Be Provided				42,617,986.75	42,617,986.75
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$46,960,000.00</u>	<u>\$46,960,000.00</u>
Total Assets	<u><u>\$332,484.61</u></u>	<u><u>\$4,509,314.59</u></u>	<u><u>\$114,003.64</u></u>	<u><u>\$46,960,000.00</u></u>	<u><u>\$51,915,802.84</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$7,314.91				\$7,314.91
Due To Other Governmental Units	15,508.43				15,508.43
Deferred Revenue	38,358.13				38,358.13
Deferred Revenue		\$143,365.48			143,365.48
Accounts Payable			\$1,150.00		1,150.00
Retainage Payable			459,934.12		459,934.12
Deferred Revenue			425.00		425.00
Total Current Liabilities	<u>\$61,181.47</u>	<u>\$143,365.48</u>	<u>\$461,509.12</u>	<u>\$0.00</u>	<u>\$666,056.07</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$46,960,000.00	\$46,960,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$46,960,000.00</u>	<u>\$46,960,000.00</u>
Total Liabilities	<u><u>\$61,181.47</u></u>	<u><u>\$143,365.48</u></u>	<u><u>\$461,509.12</u></u>	<u><u>\$46,960,000.00</u></u>	<u><u>\$47,626,056.07</u></u>
<u>Net Assets</u>					
Net Assets, Unrestricted	\$54,019.91				\$54,019.91
Current Year Net Assets, Unrestricted	(4,673.39)				(4,673.39)
Net Assets - General Government	(27,780.87)				(27,780.87)
Current Year Net Assets - General Government	249,737.49				249,737.49
Net Assets, Unrestricted		\$5,349,653.80			5,349,653.80
Current Year Net Assets, Unrestricted		(983,704.69)			(983,704.69)
Net Assets, Unrestricted			(\$10,264,278.80)		(10,264,278.80)
Net Assets, Unrestricted			(926,546.33)		(926,546.33)
Current Year Net Assets, Unrestricted			1,129,945.47		1,129,945.47
Net Assets - General Government			9,713,374.18		9,713,374.18
Total Net Assets	<u><u>\$271,303.14</u></u>	<u><u>\$4,365,949.11</u></u>	<u><u>(\$347,505.48)</u></u>	<u><u>\$0.00</u></u>	<u><u>\$4,289,746.77</u></u>
Total Liabilities and Net Assets	<u><u>\$332,484.61</u></u>	<u><u>\$4,509,314.59</u></u>	<u><u>\$114,003.64</u></u>	<u><u>\$46,960,000.00</u></u>	<u><u>\$51,915,802.84</u></u>

Greenway Improvement District
Statement of Activities
As of 5/31/2020

	General Fund	Debt Service	Capital Projects Fund	General Long-Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$437,351.85				\$437,351.85
Off-Roll Assessments	331,021.22				331,021.22
Inter-Fund Transfers In	(4,673.39)				(4,673.39)
On-Roll Assessments		\$1,932,261.75			1,932,261.75
Other Assessments		1,449,458.19			1,449,458.19
Other Income & Other Financing Sources		402,657.18			402,657.18
Inter-Fund Group Transfers In		(70,909.64)			(70,909.64)
Other Income & Other Financing Sources			\$1,965,657.63		1,965,657.63
Inter-Fund Transfers In			75,583.03		75,583.03
Total Revenues	<u>\$763,699.68</u>	<u>\$3,713,467.48</u>	<u>\$2,041,240.66</u>	<u>\$0.00</u>	<u>\$6,518,407.82</u>
<u>Expenses</u>					
Supervisor Fees	\$2,200.00				\$2,200.00
Public Officials' Liability Insurance	2,300.00				2,300.00
Trustee Services	7,133.96				7,133.96
Management	26,666.64				26,666.64
Engineering	8,307.00				8,307.00
Dissemination Agent	5,000.00				5,000.00
Property Appraiser	1,672.00				1,672.00
District Counsel	13,367.17				13,367.17
Assessment Administration	7,500.00				7,500.00
Travel and Per Diem	39.75				39.75
Postage & Shipping	93.51				93.51
Legal Advertising	2,972.52				2,972.52
Miscellaneous	50.50				50.50
Property Taxes	59.88				59.88
Web Site Maintenance	405.00				405.00
Holiday Decorations	7,150.00				7,150.00
Dues, Licenses, and Fees	250.00				250.00
Electric	6,277.50				6,277.50
Water Reclaimed	28,511.84				28,511.84
General Insurance	2,588.00				2,588.00
Property & Casualty	4,112.00				4,112.00
Irrigation	37,385.12				37,385.12
Landscaping Maintenance & Material	162,042.36				162,042.36
Landscape Improvements	8,390.50				8,390.50
Tree Trimming	5,040.00				5,040.00
Flower & Plant Replacement	12,070.50				12,070.50
Contingency	7,498.68				7,498.68
IME - Aquatics Maintenance	2,404.80				2,404.80
IME - Irrigation	3,325.26				3,325.26
IME - Landscaping	61,116.69				61,116.69
IME - Lighting	18,339.93				18,339.93
IME - Miscellaneous	3,936.60				3,936.60
IME - Water Reclaimed	388.36				388.36
Hardscape Maintenance	6,771.36				6,771.36
Streetlights	54,345.57				54,345.57
Personnel Leasing Agreement	13,333.36				13,333.36
Principal Payments		\$2,000,000.00			2,000,000.00
Interest Payments		2,700,372.02			2,700,372.02
Engineering			\$269,828.93		269,828.93
District Counsel			3,639.50		3,639.50
Legal Advertising			477.62		477.62
Contingency			637,375.11		637,375.11
Total Expenses	<u>\$523,046.36</u>	<u>\$4,700,372.02</u>	<u>\$911,321.16</u>	<u>\$0.00</u>	<u>\$6,134,739.54</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$4,410.78				\$4,410.78
Interest Income		\$3,199.85			3,199.85
Interest Income			\$25.97		25.97
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$4,410.78</u>	<u>\$3,199.85</u>	<u>\$25.97</u>	<u>\$0.00</u>	<u>\$7,636.60</u>
Change In Net Assets	\$245,064.10	(\$983,704.69)	\$1,129,945.47	\$0.00	\$391,304.88
Net Assets At Beginning Of Year	<u>\$26,239.04</u>	<u>\$5,349,653.80</u>	<u>(\$1,477,450.95)</u>	<u>\$0.00</u>	<u>\$3,898,441.89</u>
Net Assets At End Of Year	<u><u>\$271,303.14</u></u>	<u><u>\$4,365,949.11</u></u>	<u><u>(\$347,505.48)</u></u>	<u><u>\$0.00</u></u>	<u><u>\$4,289,746.77</u></u>

Greenway Improvement District

Budget to Actual

For the Month Ending 05/31/2020

	Actual	Budget	Variance	FY 2020 Adopted Budget
<u>Revenues</u>				
On-Roll Assessments	\$ 437,351.85	\$ 331,317.76	\$ 106,034.09	\$ 496,976.64
Off-Roll Assessments	331,021.22	276,127.47	54,893.75	414,191.21
Net Revenues	\$ 768,373.07	\$ 607,445.23	\$ 160,927.84	\$ 911,167.85
<u>General & Administrative Expenses</u>				
Legislative				
Supervisor Fees	\$ 2,200.00	\$ 4,800.00	\$ (2,600.00)	\$ 7,200.00
Financial & Administrative				
Public Officials' Liability Insurance	2,300.00	1,666.67	633.33	2,500.00
Trustee Services	7,133.96	2,666.67	4,467.29	4,000.00
Management	26,666.64	26,666.67	(0.03)	40,000.00
Engineering	8,307.00	6,666.67	1,640.33	10,000.00
Dissemination Agent	5,000.00	3,333.33	1,666.67	5,000.00
Property Appraiser	1,672.00	1,133.33	538.67	1,700.00
District Counsel	13,367.17	20,000.00	(6,632.83)	30,000.00
Assessment Administration	7,500.00	5,000.00	2,500.00	7,500.00
Reamortization Schedules	-	166.67	(166.67)	250.00
Audit	-	4,666.67	(4,666.67)	7,000.00
Travel and Per Diem	39.75	166.67	(126.92)	250.00
Telephone	-	166.67	(166.67)	250.00
Postage & Shipping	93.51	533.33	(439.82)	800.00
Copies	-	1,000.00	(1,000.00)	1,500.00
Legal Advertising	2,972.52	4,000.00	(1,027.48)	6,000.00
Miscellaneous	50.50	66.66	(16.16)	100.00
Property Taxes	59.88	1,333.33	(1,273.45)	2,000.00
Web Site Maintenance	405.00	1,800.00	(1,395.00)	2,700.00
Holiday Decorations	7,150.00	-	7,150.00	-
Dues, Licenses, and Fees	250.00	116.67	133.33	175.00
Total General & Administrative Expenses	\$ 85,167.93	\$ 85,950.01	\$ (782.08)	\$ 128,925.00

Greenway Improvement District

Budget to Actual

For the Month Ending 05/31/2020

	Actual	Budget	Variance	FY 2020 Adopted Budget
<u>Field Operations</u>				
Electric Utility Services				
Electric	\$ 6,277.50	\$ 4,666.67	\$ 1,610.83	\$ 7,000.00
Water-Sewer Combination Services				
Water Reclaimed	28,511.84	26,666.67	1,845.17	40,000.00
Other Physical Environment				
General Insurance	2,588.00	2,000.00	588.00	3,000.00
Property & Casualty Insurance	4,112.00	4,666.67	(554.67)	7,000.00
Other Insurance	-	100.00	(100.00)	150.00
Irrigation Repairs	37,385.12	36,666.67	718.45	55,000.00
Landscaping Maintenance & Material	162,042.36	153,166.93	8,875.43	229,750.40
Other Landscaping Maintenance	8,390.50	13,333.33	(4,942.83)	20,000.00
Tree Trimming	5,040.00	41,403.00	(36,363.00)	62,104.50
Flower & Plant Replacement	12,070.50	30,000.00	(17,929.50)	45,000.00
Contingency	7,498.68	5,666.67	1,832.01	8,500.00
Hurricane Cleanup	-	13,333.33	(13,333.33)	20,000.00
Interchange Maintenance Expenses				
IME - Aquatics Maintenance	2,404.80	2,544.00	(139.20)	3,816.00
IME - Irrigation Repairs	3,325.26	7,200.00	(3,874.74)	10,800.00
IME - Landscaping	61,116.69	58,177.92	2,938.77	87,266.88
IME - Lighting	18,339.93	14,769.23	3,570.70	22,153.84
IME - Miscellaneous	3,936.60	1,107.60	2,829.00	1,661.40
IME - Water Reclaimed	388.36	2,215.38	(1,827.02)	3,323.08
Road & Street Facilities				
Entry and Wall Maintenance	-	2,000.00	(2,000.00)	3,000.00
Hardscape Maintenance	6,771.36	3,333.33	3,438.03	5,000.00
Streetlights	54,345.57	73,580.05	(19,234.48)	110,370.08
Accent Lighting	-	1,333.33	(1,333.33)	2,000.00
Parks & Recreation				
Personnel Leasing Agreement	13,333.36	13,333.33	0.03	20,000.00
Reserves				
Infrastructure Capital Reserve	-	14,800.00	(14,800.00)	22,200.00
Interchange Maintenance Reserve	-	2,097.78	(2,097.78)	3,146.67
	\$ 437,878.43	\$ 528,161.89	\$ (90,283.46)	\$ 792,242.85
Total Expenses	\$ 523,046.36	\$ 614,111.90	\$ (91,065.54)	\$ 921,167.85
Income (Loss) from Operations	\$ 245,326.71	\$ (6,666.67)	\$ 251,993.38	\$ (10,000.00)
<u>Other Income (Expense)</u>				
Interest Income	\$ 4,410.78	\$ 6,666.67	\$ (2,255.89)	\$ 10,000.00
Total Other Income (Expense)	\$ 4,410.78	\$ 6,666.67	\$ (2,255.89)	\$ 10,000.00
Net Income (Loss)	\$ 249,737.49	\$ -	\$ 249,737.49	\$ -

Greeneway Improvement District
Budget to Actual
For the Month Ending 05/31/2020

	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	YTD Actual
Revenues									
On-Roll Assessments	\$ -	\$ 23,843.01	\$ 150,361.14	\$ 150,351.82	\$ 33,655.81	\$ 36,166.09	\$ 38,614.08	\$ 4,359.90	\$ 437,351.85
Off-Roll Assessments	-	219,459.04	-	-	-	109,729.51	-	1,832.67	337,981.22
Net Revenues	\$ -	\$ 243,302.05	\$ 150,361.14	\$ 150,351.82	\$ 33,655.81	\$ 145,895.60	\$ 38,614.08	\$ 6,192.57	\$ 768,373.07
General & Administrative Expenses									
Legislative									
Supervisor Fees	\$ 400.00	\$ 200.00	\$ 200.00	\$ 400.00	\$ 200.00	\$ -	\$ 400.00	\$ 400.00	\$ 2,200.00
Financial & Administrative									
Public Officials' Liability Insurance	2,300.00	-	-	-	-	-	-	-	-
Trustee Fees	2,419.89	-	-	4,714.07	-	-	-	-	2,300.00
Management	-	3,333.33	3,333.33	6,666.66	3,333.33	3,333.33	3,333.33	3,333.33	7,133.96
Engineering	-	-	-	-	1,597.50	386.00	3,601.00	2,722.50	26,666.64
Dissemination Agent	-	-	1,250.00	-	-	-	3,750.00	-	8,307.00
Property Appraiser	-	1,672.00	-	-	-	-	-	-	5,000.00
District Counsel	-	-	1,905.07	2,207.00	3,174.36	2,256.63	1,884.25	1,939.86	1,672.00
Assessment Administration	7,500.00	-	-	-	-	-	-	-	13,367.17
Reamortization Schedules	-	-	-	-	-	-	-	-	-
Audit	-	-	-	-	-	-	-	-	7,500.00
Travel and Per Diem	-	-	-	-	32.66	7.09	-	-	39.75
Telephone	-	-	-	-	-	-	-	-	-
Postage & Shipping	-	-	11.17	-	48.57	-	-	33.77	93.51
Copies	-	-	-	-	-	-	-	-	-
Legal Advertising	256.25	-	396.25	870.01	196.25	196.25	-	1,057.51	-
Miscellaneous	-	-	-	-	-	-	15.00	35.50	50.50
Property Taxes	-	59.88	-	-	-	-	-	-	2,972.52
Website Maintenance	105.00	-	-	-	-	-	-	300.00	59.88
Holiday Decorations	-	7,150.00	-	-	-	-	-	-	-
Dues, Licenses, and Fees	250.00	-	-	-	-	-	-	-	405.00
Total General & Administrative Expenses	\$ 13,231.14	\$ 12,415.21	\$ 7,095.82	\$ 14,857.74	\$ 8,582.67	\$ 6,179.30	\$ 12,983.58	\$ 9,822.47	\$ 85,167.93
									250.00

Greeneway Improvement District
Budget to Actual
For the Month Ending 05/31/2020

	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	YTD Actual
<u>Field Operations</u>									
Electric Utility Services									
Electric	\$ -	\$ 829.23	\$ 989.99	\$ 845.90	\$ 928.52	\$ 860.23	\$ 986.64	\$ 836.99	\$ 6,277.50
Water-Sewer Combination Services									
Water Reclaimed	95.64	6,431.29	3,228.05	2,866.47	3,136.53	3,217.98	5,206.17	4,329.71	28,511.84
Other Physical Environment									
General Insurance	2,588.00	-	-	-	-	-	-	-	2,588.00
Property & Casualty Insurance	4,112.00	-	-	-	-	-	-	-	4,112.00
Other Insurance	-	-	-	-	-	-	-	-	-
Irrigation Repairs	1,038.22	6,494.21	3,514.22	4,080.50	4,077.37	8,524.13	3,907.54	5,748.93	37,385.12
Landscaping Maintenance & Material	18,420.42	21,189.42	20,405.42	20,405.42	20,405.42	20,405.42	20,405.42	20,405.42	162,042.36
Other Landscaping Maintenance	-	65.00	5,151.00	-	750.50	-	-	2,424.00	8,390.50
Tree Trimming	-	5,040.00	-	-	-	-	-	-	5,040.00
Flower & Plant Replacement	-	684.00	184.00	5,428.00	1,500.00	-	1,599.00	2,675.50	12,070.50
Contingency	-	-	-	185.00	648.03	6,665.65	-	-	7,498.68
Hurricane Cleanup	-	-	-	-	-	-	-	-	-
Interchange Maintenance Expenses									
IME - Aquatics Maintenance	300.60	300.60	300.60	300.60	300.60	300.60	300.60	300.60	2,404.80
IME - Irrigation	864.00	1,335.38	144.90	-	195.24	242.55	-	543.19	3,325.26
IME - Landscaping	7,272.24	7,272.24	7,613.52	7,272.24	9,869.73	7,272.24	-	14,544.48	61,116.69
IME - Lighting	59.40	84.05	75.01	15,058.21	58.44	62.56	2,896.98	45.28	18,339.93
IME - Miscellaneous	-	2,692.80	1,134.00	-	-	109.80	-	-	3,936.60
IME - Water Reclaimed	-	72.53	48.69	135.76	(89.06)	40.74	104.82	74.88	388.36
Road & Street Facilities									
Entry and Wall Maintenance	-	-	-	-	-	-	-	-	-
Hardscape Maintenance	-	1,516.36	4,500.00	300.00	300.00	155.00	-	-	6,771.36
Streetlights	-	7,454.04	7,912.35	8,518.42	7,455.49	7,559.48	11,056.63	4,389.16	54,345.57
Accent Lighting	-	-	-	-	-	-	-	-	-
Parks & Recreation									
Personnel Leasing Agreement	-	-	5,000.01	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	13,333.36
Reserves									
Infrastructure Capital Reserve	-	-	-	-	-	-	-	-	-
Interchange Maintenance Reserve	-	-	-	-	-	-	-	-	-
Total Field Operations Expenses	\$ 34,750.52	\$ 61,461.15	\$ 60,201.76	\$ 67,063.19	\$ 51,203.48	\$ 57,083.05	\$ 48,130.47	\$ 57,984.81	\$ 437,878.43
Total Expenses	\$ 47,981.66	\$ 73,876.36	\$ 67,297.58	\$ 81,920.93	\$ 59,786.15	\$ 63,262.35	\$ 61,114.05	\$ 67,807.28	\$ 523,046.36
Income (Loss) from Operations	\$ (47,981.66)	\$ 169,425.69	\$ 83,063.56	\$ 68,430.89	\$ (26,130.34)	\$ 82,633.25	\$ (22,499.97)	\$ (61,614.71)	\$ 245,326.71
<u>Other Income (Expense)</u>									
Interest Income	\$ 6.98	\$ 7.31	\$ 538.28	\$ 15.10	\$ 9.78	\$ 3,813.98	\$ 11.15	\$ 8.20	\$ 4,410.78
Total Other Income (Expense)	\$ 6.98	\$ 7.31	\$ 538.28	\$ 15.10	\$ 9.78	\$ 3,813.98	\$ 11.15	\$ 8.20	\$ 4,410.78
Net Income (Loss)	\$ (47,974.68)	\$ 169,433.00	\$ 83,601.84	\$ 68,445.99	\$ (26,120.56)	\$ 86,447.23	\$ (22,488.82)	\$ (61,606.51)	\$ 249,737.49

Greenway Improvement District
FY 2020
O&M Cash Reconciliation

	Beg. Cash	FY19 Inflows	FY19 Outflows	FY20 Inflows	FY20 Outflows	End. Cash
10/1/2018	4,499.76	610.65	(5,629.50)	-	-	5,400.77
11/1/2018	5,400.77	235,975.89	(76,859.32)	-	-	160,750.66
12/1/2018	160,750.66	1,394,381.28	(735,704.80)	-	-	818,224.74
1/1/2019	818,224.74	136,470.07	(678,444.72)	-	-	276,250.09
2/1/2019	276,250.09	261,390.01	(183,917.67)	-	-	353,722.43
3/1/2019	353,722.43	330,302.13	(325,886.77)	-	-	358,137.79
4/1/2019	358,137.79	27,311.22	(95,472.88)	-	-	289,976.13
5/1/2019	289,976.13	233,360.34	(166,204.37)	-	-	357,132.10
6/1/2019	357,132.10	67,457.53	(121,720.13)	-	-	302,869.50
7/1/2019	302,869.50	30,373.89	(85,753.06)	-	-	247,490.33
8/1/2019	247,490.33	4,532.79	(84,675.15)	-	-	167,347.97
9/1/2019	167,347.97	308.36	(117,050.52)	-	(9,000.00)	41,605.81
10/1/2019	41,605.81	6,360.14	(16,918.51)	0.52	(5,789.07)	25,258.89
11/1/2019	25,258.89	-	(95.64)	348,644.10	(15,695.08)	358,112.27
12/1/2019	358,112.27	-	(38,792.20)	815,202.81	(644,551.24)	489,971.64
1/1/2020	489,971.64	-	(23,296.91)	814,629.24	(963,631.28)	317,672.69
2/1/2020	317,672.69	-	-	182,354.52	(278,177.70)	221,849.51
3/1/2020	221,849.51	-	-	316,541.37	(17,637.14)	520,753.74
4/1/2020	520,753.74	-	-	214,773.30	(421,081.36)	314,445.68
5/1/2020	314,445.68	-	-	35,333.02	(107,949.91)	241,828.79
6/1/2020	241,828.79	-	-	4,673.39	(5,938.83)	240,563.35 as of 06/10/2020
FY 20 Totals		2,728,834.30	(2,756,422.15)	2,732,152.27	(2,469,451.61)	

**Greeneway Improvement District
Construction Tracking - mid-June**

Amount

Series 2013 Bond Issue	
Original Construction Fund	\$ 48,700,000.00
Additions (Interest, Transfers from DSR, etc.)	664,301.01
Cumulative Draws Through Prior Month	(49,279,063.39)
	=====
Construction Funds Available	\$ 85,237.62
Requisitions This Month	
	=====
Total Requisitions This Month	\$ -
	=====
Series 2013 Construction Funds Remaining	\$ 85,237.62

Series 2018 Bond Issue		\$ 24,000,000.00
Additions (Interest, Transfers from DSR, etc.)		105,014.16
Cumulative Draws Through Prior Month		(5,506,668.86)
Requisitions This Month		
Requisition #S2018-078: Greeneway Improvement District	\$	(500.00)
		=====
Total Requisitions This Month	\$	(500.00)
Series 2018 Construction Funds Remaining		\$ 18,597,845.30

Current Committed Funding

Lake Nona South - Traffic Control Devices	\$ (54,546.10)
Lake Nona Hartwell Court Extension - DeWitt Excavation	(2,027.66)
Lake Nona Nemours Parkway Phase 7 - Jr. Davis	(1,843,109.11)
	=====
Total Current Committed Funding	\$ (1,899,682.87)

Upcoming Committed Funding

Lake Nona Kellogg Avenue Extension – DeWitt Excavation	\$ (1,396,482.20)
	=====
Total Upcoming Committed Funding	\$ (1,396,482.20)
Total Committed Funding	\$ (3,296,165.07)

Net Uncommitted	15,386,917.85
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Highlighted projects are currently being billed and funded