

TSR

COMMUNITY DEVELOPMENT DISTRICT

November 8, 2023

BOARD OF SUPERVISORS

**REGULAR MEETING AND
AUDIT COMMITTEE
MEETING AGENDA**

TSR

COMMUNITY DEVELOPMENT DISTRICT

AGENDA

LETTER

TSR Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Fax: (561) 571-0013•Toll-free: (877) 276-0889

November 1, 2023

Board of Supervisors
TSR Community Development District

ATTENDEES:
Please identify yourself each
time you speak to facilitate
accurate transcription of
meeting minutes.

NOTE: Meeting Location

Dear Board Members:

The Board of Supervisors of the TSR Community Development District will hold a Regular Meeting and Audit Committee Meeting on November 8, 2023 at 6:00 p.m., at the Welcome Center, 2500 Heart Pine Avenue, Odessa, Florida 33556. The agenda is as follows:

1. Call to Order/Roll Call/Pledge of Allegiance
2. Public Comments [3 minutes per person]
3. Discussion/Consideration of Rangeland Blvd. West Extension Landscape Plans
4. Continued Discussion: Night Star Trail Speed Limit Change
5. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
6. Review of Responses to Request for Proposals (RFP) for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondent(s)
 - I. Grau & Associates
 - II. Berger Toombs Elam Gaines & Frank
 - D. Auditor Evaluation Matrix/Ranking
7. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting
8. Consider Recommendation of Audit Selection Committee
 - Award of Contract
9. Acceptance of Unaudited Financial Reports as of September 30, 2023

- 10. Approval of October 11, 2023 Regular Meeting Minutes
- 11. Action & Completed Items
- 12. Staff Reports

- A. District Counsel: *Kutak Rock, LLP*
- B. District Engineer: *Johnson Engineering, Inc.*
- C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: December 13, 2023 at 6:00 PM

- QUORUM CHECK


SEAT 1	DAVID DEENIHAN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	FRANK STALZER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	JASON SILBER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	RAY SZELEST	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	MARY COMELLA	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- D. Lifestyle Director & Amenity Manager: *Arch Amenities Group*
- E. Operations Manager: *Wrathell, Hunt and Associates, LLC*

- 13. Supervisors' Requests
- 14. Adjournment

Should you have any questions, please do not hesitate to contact me directly at (239) 464-7114.

Sincerely,


 Chesley E. Adams, Jr.
 District Manager

TSR

COMMUNITY DEVELOPMENT DISTRICT

3

RANGELAND BLVD. WEST EXTENSION

LANDSCAPE PLANS

Prepared: October 25, 2023

Rangeland West Extension Plant List					10/24/2023
Quantity	Symbol	Botanical Name	Common Name	Size & Specification	
4662	ea	AGP	Arachis glabrata 'Ecoturf'	Perrenial Peanut	1 Gal., Full, 18" O.C.
950	ea	IVS	Ilex vomitoria 'Schillings'	Dwarf Yaupon Holly	3 Gal, Full, 30" OC
3216	ea	MCP	Muhlenbergia capillaris	Gulf Muhly Grass	1 Gal, Full in pot, 36" OC
1182	ea	SB	Spartina bakerii	Sand Cordgrass	1 Gal, Full in pot, 36" OC
670	ea	TF	Tripsacum floridanum	Dwarf Fakahatchee Grass	3 Gal, Full, 36" OC
17020	sf	OAK MIX	Mix of the plants listed below based on % of area		
53	ea	5%	Callicarpa americana	Beautyberry	3 Gal, 48" OC
756	ea	40%	Hamelia patens 'Calusa'	Calusa Firebush	3 Gal, 36" OC
319	ea	30%	Tripsachum floridanum	Dwarf Fakahatchee Grass	1 Gal, Full in pot, 48" OC
638	ea	15%	Ilex vomitoria 'Schillings'	Dwarf Yaupon Holly	3 Gal, Full, 30" OC
136	ea	10%	Sabal minor	Dwarf Palmetto	7 Gal, 42" OC
118405	sf	SOD	Empire Zoysia Sod	Empire Zoysia Sod	Solid Sod, Weed free
75194	sf	MULCH	Pine Straw Mulch		3" Wet depth

Date:	10/24/2023
Revision:	Date:

STARKEY RANCH

Pasco County, Florida



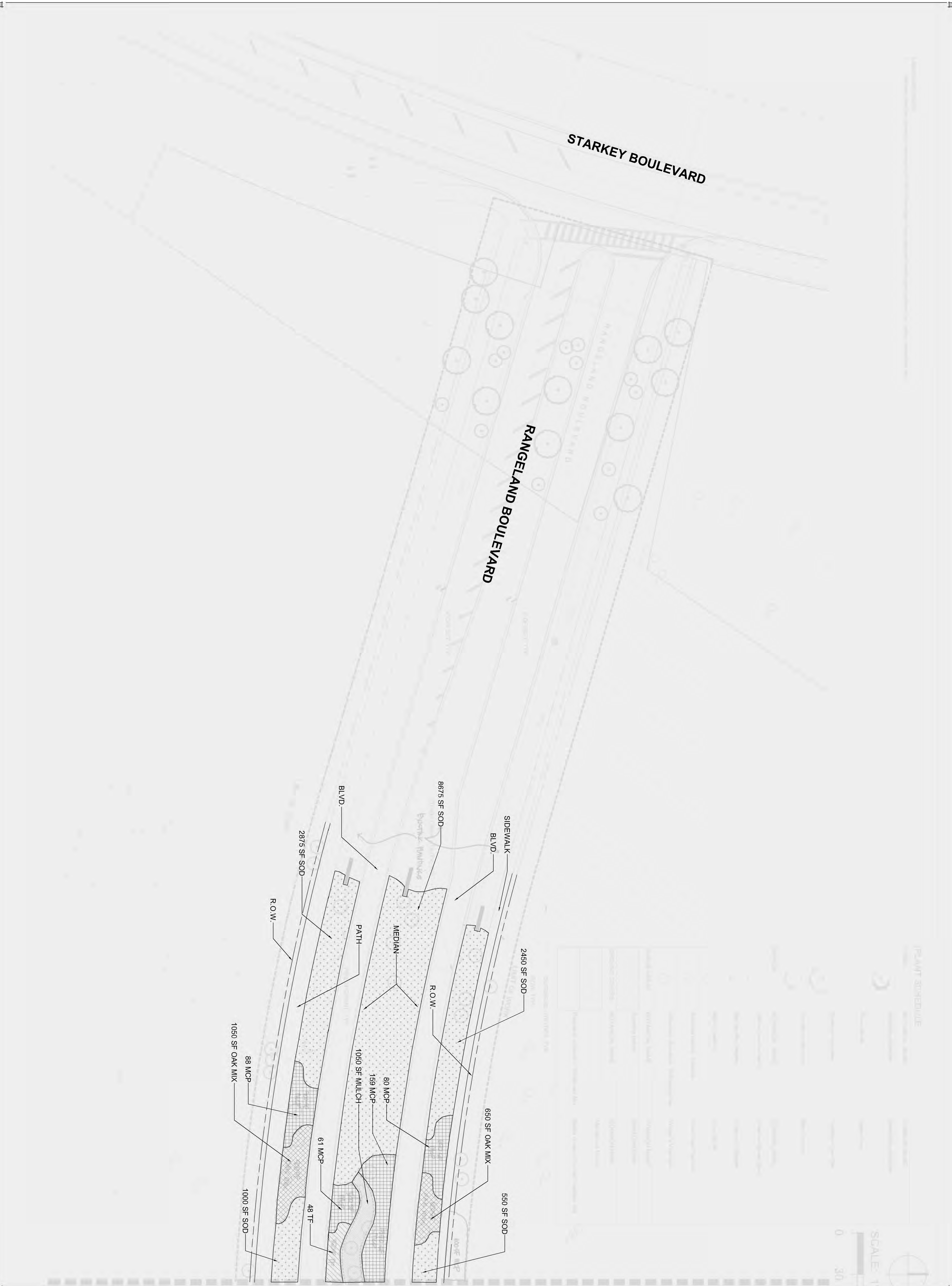
735 Primera Blvd. Suite 145
Lake Mary, FL 32707

**RANGELAND BLVD
WEST EXTENSION**

LANDSCAPE PLANS

Sett:

Sheet Number:



PLANT SCHEDULE

SCALE: 1" = 30'



**RANGELAND BLVD
WEST EXTENSION**

LANDSCAPE PLANS



735 Primera Blvd. Suite 145
Lake Mary, FL 32707

STARKEY RANCH

Pasco County, Florida

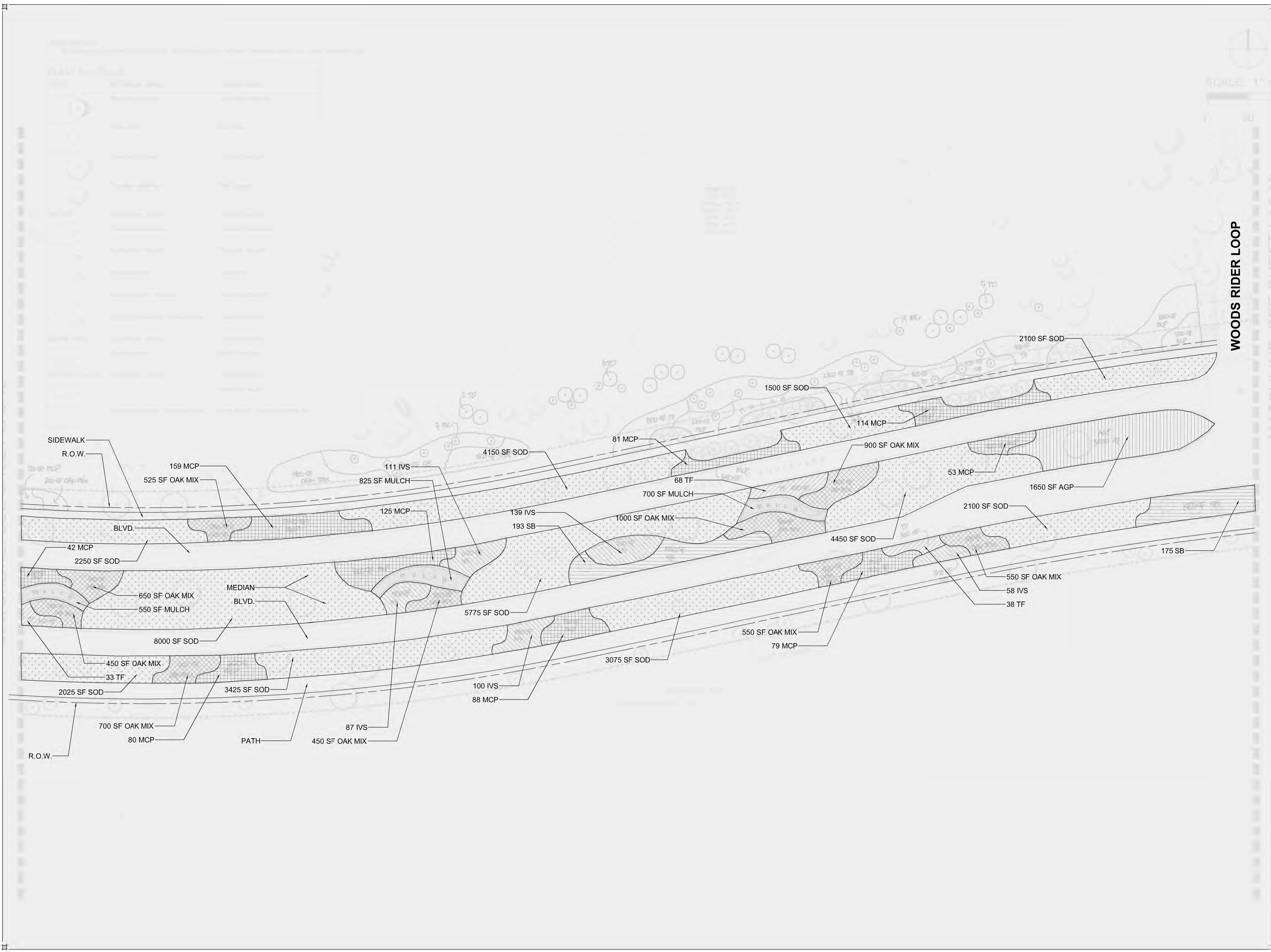
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Revision:	
Date:	

Sheet Number:
L1.10

Scale:

Date:	10/24/2023
Revision:	Date:

SCALE: 1" = 30'



STARKEY RANCH

Pasco County, Florida



735 Primera Blvd, Suite 145
Lake Mary, FL 32707

RANGELAND BLVD
WEST EXTENSION

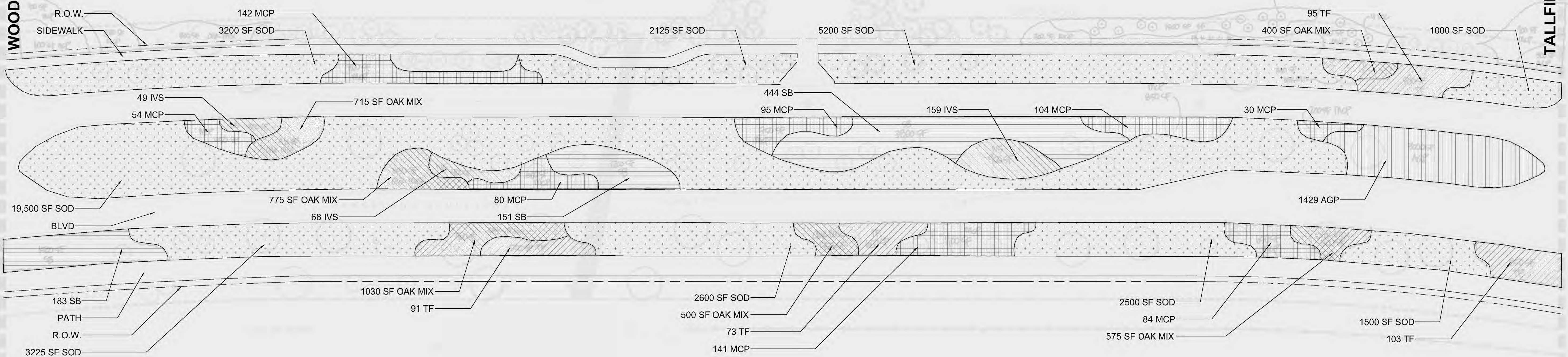
LANDSCAPE PLANS

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Sheet Number:
L1.20

WOODS RIDER LOOP

TALLFIELD LANE



Date:	10/24/2023
Revision:	Date:

STARKEY RANCH

Pasco County, Florida



735 Primera Blvd. Suite 145
Lake Mary, FL 32707

RANGELAND BLVD
WEST EXTENSION

LANDSCAPE PLANS

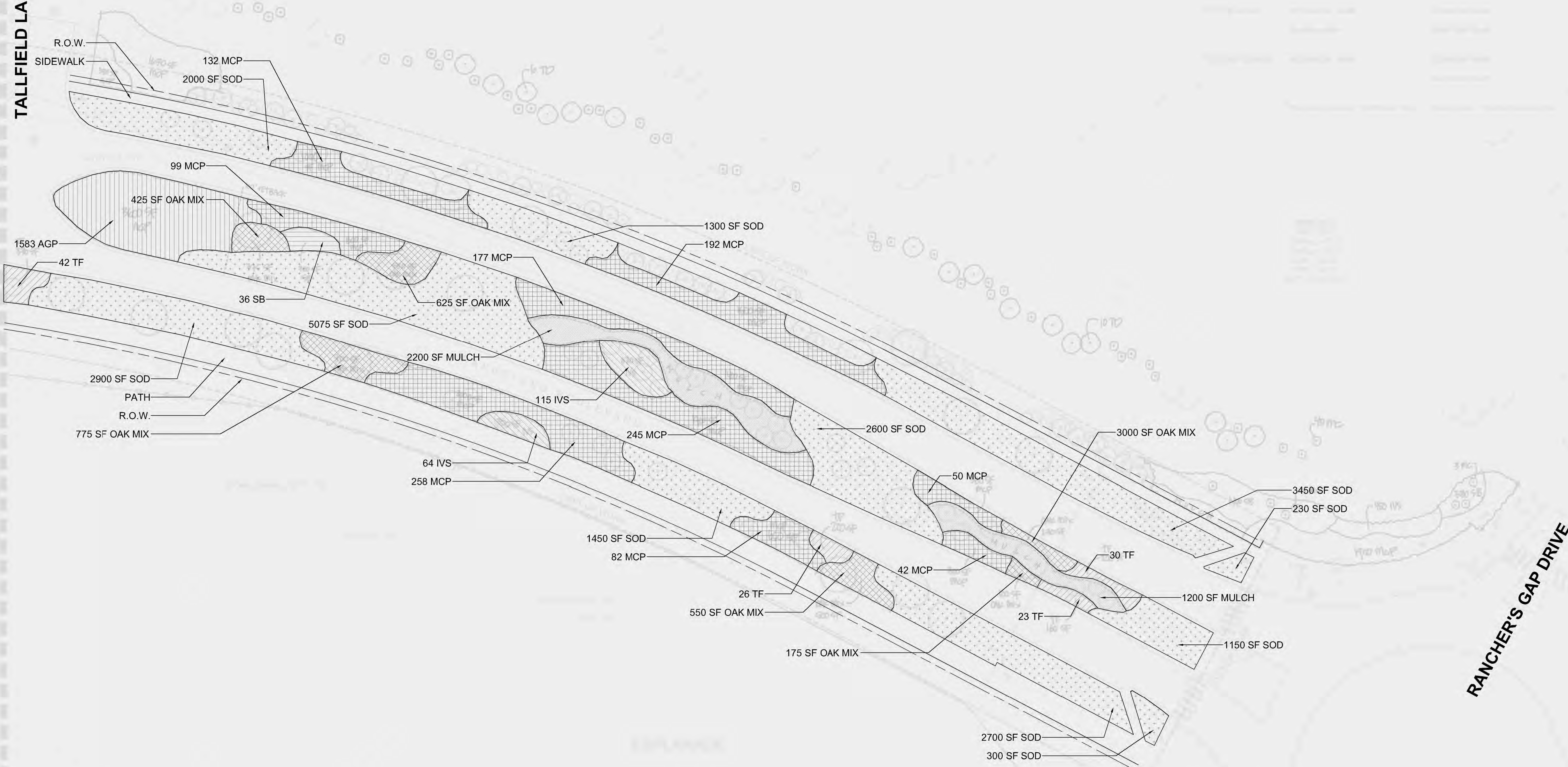
Seal:

Sheet Number:
L1.30

Date:	10/24/2023
Revision:	Date:



TALLFIELD LANE



RANCHER'S GAP DRIVE

MYRICA DRIVE

STARKEY RANCH

Pasco County, Florida



735 Primera Blvd, Suite 145
Lake Mary, FL 32707

RANGELAND BLVD
WEST EXTENSION

LANDSCAPE PLANS

Seal:

Sheet Number:
L1.40

Rangeland West Extension Pricing Form						10/24/2023		
Quantity		Symbol	Botanical Name	Common Name	Size & Specification	Unit Price	Cost	
4662	ea	AGP	Arachis glabrata 'Ecoturf'	Perrenial Peanut	1 Gal., Full, 18" O.C.	\$ -	\$ -	
950	ea	IVS	Ilex vomitoria 'Schillings'	Dwarf Yaupon Holly	3 Gal, Full, 30" OC	\$ -	\$ -	
3216	ea	MCP	Muhlenbergia capillaris	Gulf Muhly Grass	1 Gal, Full in pot, 36" OC	\$ -	\$ -	
1182	ea	SB	Spartina bakerii	Sand Cordgrass	1 Gal, Full in pot, 36" OC	\$ -	\$ -	
670	ea	TF	Tripsacum floridanum	Dwarf Fakahatchee Grass	3 Gal, Full, 36" OC	\$ -	\$ -	
17020	sf	OAK MIX	Mix of the plants listed below based on % of area					
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756	ea	40%	Hamelia patens 'Calusa'	Calusa Firebush	3 Gal, 36" OC	\$ -	\$ -	
319	ea	30%	Tripsachum floridanum	Dwarf Fakahatchee Grass	1 Gal, Full in pot, 48" OC	\$ -	\$ -	
638	ea	15%	Ilex vomitoria 'Schillings'	Dwarf Yaupon Holly	3 Gal, Full, 30" OC	\$ -	\$ -	
136	ea	10%	Sabal minor	Dwarf Palmetto	7 Gal, 42" OC	\$ -	\$ -	
118405	sf	SOD	Empire Zoysia Sod	Empire Zoysia Sod	Solid Sod, Weed free	\$ -	\$ -	
75194	sf	MULCH	Pine Straw Mulch		3" Wet depth	\$ -	\$ -	
					ESTIMATED MATERIALS SUBTOTAL		\$ -	
1	ls	IRRIGATION	Irrigation System Installation		100% Coverage to all areas	\$ -	\$ -	
1	ls	SITE PREP	Fine grading and preparation for new plants and sod		As needed for new landscape	\$ -	\$ -	
					ESTIMATED PROJECT TOTAL		\$ -	

TSR

COMMUNITY DEVELOPMENT DISTRICT

6A

Tampa Bay Times Published Daily

STATE OF FLORIDA
COUNTY OF Pasco

} SS

Before the undersigned authority personally appeared **Carol Chewning** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: RFP for Annual Audit Services- TSR Community** was published in said newspaper by print in the issues of: **10/29/23** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Pasco** County, Florida and that the said newspaper has heretofore been continuously published in said **Pasco** County, Florida each day and has been entered as a second class mail matter at the post office in said **Pasco** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

TSR COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The TSR Community Development 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, 2023, with an option for additional annual renewals, subject to mutual agreement by both parties. 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 Pasco County, Florida, and has an annual operating budget of approximately \$4,776,865. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 30, 2024.

The auditing entity submitting a proposal must be duly licensed 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 evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below. Proposers must provide one (1) electronic copy and one (1) unbound copy of their proposal to the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 in an envelope marked on the outside "Auditing Services, TSR Community Development District." Proposals must be received by 12:00 p.m., on November 6, 2023, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Chuck Adams
District Manager
10/29/2023

0000314038

Signature Affiant

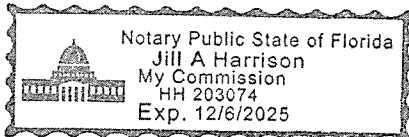
Sworn to and subscribed before me this **10/29/2023**



Signature of Notary Public

Personally known or produced identification

Type of identification produced _____



TSR

COMMUNITY DEVELOPMENT DISTRICT

6B

**TSR COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

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Chuck Adams
District Manager

TSR COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS
District Auditing Services for Fiscal Year 2023
Pasco County, Florida
INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **November 6, 2023**, at 12:00 p.m., at the offices of District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) electronic copy and one (1) unbound copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – TSR Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

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

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria

Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest

setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

TSR

COMMUNITY DEVELOPMENT DISTRICT

6C1



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

TSR

Community Development District

Proposal Due: November 6, 2023
12:00PM

Submitted to:

TSR
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

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



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

November 6, 2023

TSR Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023, with an option for four additional annual renewals.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



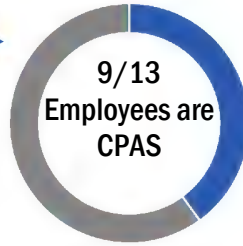
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



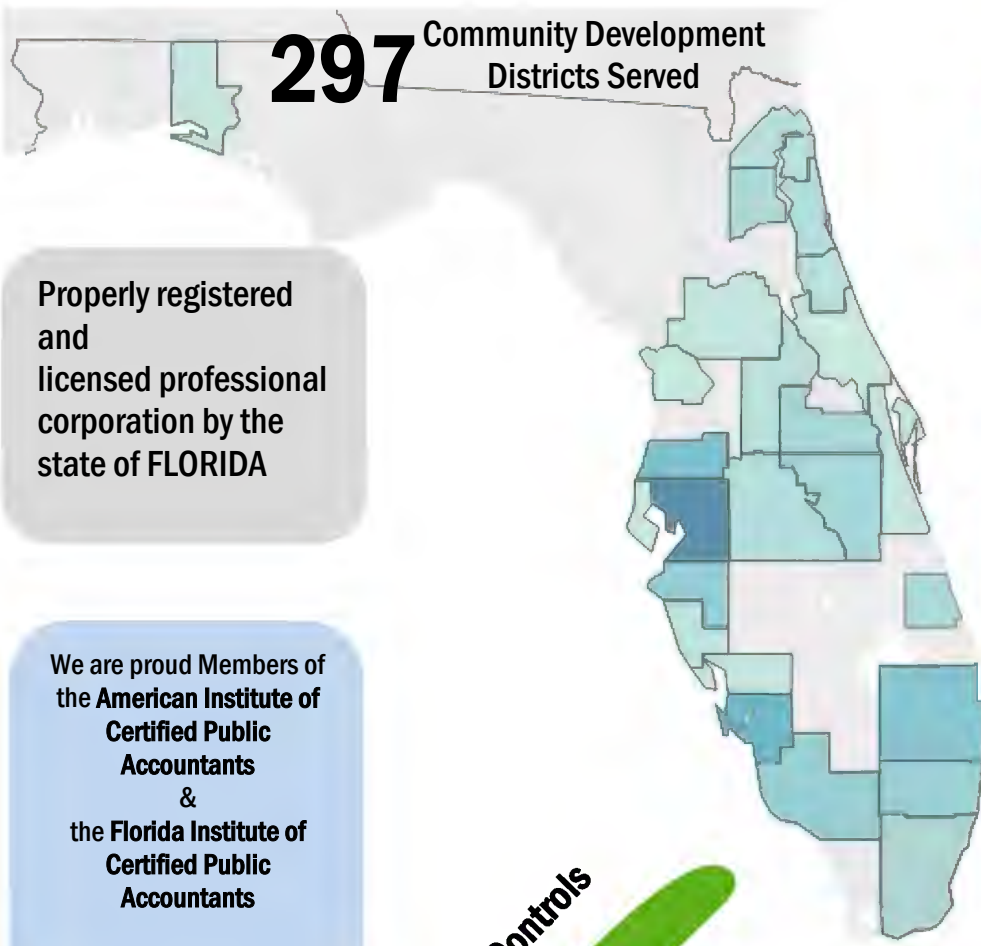
3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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



- ⇒ 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



Florida Institute of Certified Public Accountants

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

March 17, 2023

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 March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

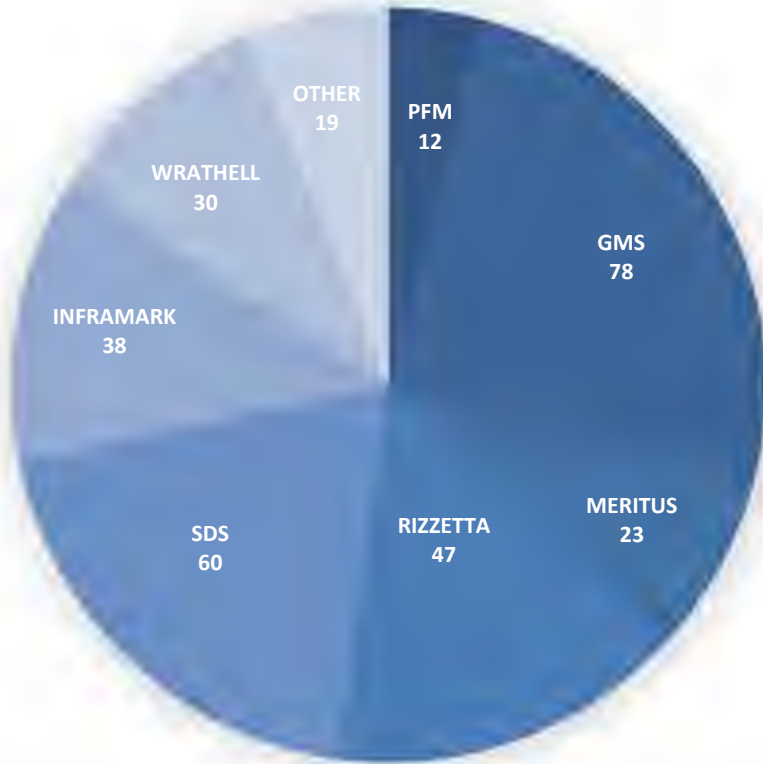
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

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: 35+
CPE (last 2 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 53 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 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.”

-David Caplivski

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 | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I, II, IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| | |
| Boca Raton Airport Authority | |
| Greater Naples Fire Rescue District | |
| Key Largo Wastewater Treatment District | |
| Lake Worth Drainage District | |
| South Indian River Water Control | |

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	<u>93</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
 Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

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.

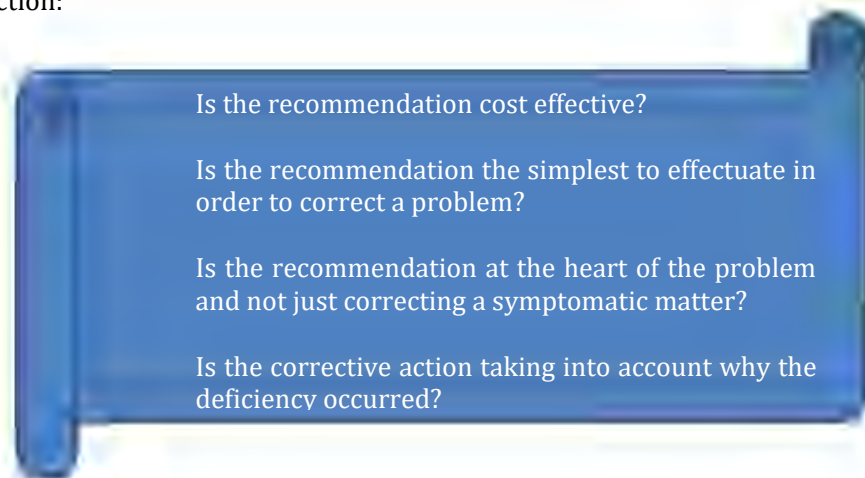
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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:



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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2027 are as follows:

Year Ended September 30,	Fee
2023	\$6,500
2024	\$6,600
2025	\$6,700
2026	\$6,800
2027	<u>\$6,900</u>
TOTAL (2023-2027)	<u>\$33,500</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. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	332	5	3	327	

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 **TSR Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

TSR

COMMUNITY DEVELOPMENT DISTRICT

6C11

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

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

November 6, 2023

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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

November 6, 2023

TSR Community Development District
Wrathell Hunt & Associates LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Dear District Manager:

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

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

Experience

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

Fort Pierce / Stuart

Member AICPA

- 1 -
Member AICPA Division for CPA Firms
Private Companies practice Section

Member FICPA

TSR Community Development District
November 6, 2023

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 TSR Community Development District.

Very truly yours,



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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

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

	<u>Total</u>
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

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 TSR Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 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 1,100 community development districts, and over 2,100 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

Clearwater Cay 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.
Gateway Services Community Development District.

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 \$4,795 for the year ended September 30, 2023. The fee is contingent upon the financial records and accounting systems of TSR Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of TSR Community Development District as of September 30, 2023. 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 – 44 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

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

Director – 36 years experience

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Director

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

Matthew Gonano, CPA

Director – 13 years total experience

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

David F. Haughton, CPA

Accounting and Audit Manager – 33 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

Paul Daly

Staff Accountant – 11 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, CPA

Senior Staff Accountant – 9 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant – 8 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA

Senior Accountant – 7 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 9 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 5 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

- ◆ Mr. Dixon 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

Brennen Moore

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

- ◆ Mr. Moore 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

Jordan Wood

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

- ◆ Ms. Gifford 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

Rayna Zicari

Staff Accountant

Education

- ◆ Stetson 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

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



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Report on the Firm's System of Quality Control

To the Partners of November 30, 2022
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

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, 2022. 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, 2022, 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, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



**TSR COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS District**

Auditing Services for Fiscal Year 2023
Pasco County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than November 6, 2023, at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Submit (1) of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – TSR Community Development District" on the face of it. Please include pricing for each additional bond issuance.

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

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

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum 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) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

**HARBOR VILLAGE COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

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

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

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

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

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

5. Price. (20 Points)***

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

Total (100 Points)

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

TSR

COMMUNITY DEVELOPMENT DISTRICT

6D

TSR COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
Grau & Associates						
Berger Toombs Elam Gaines & Frank						

NOTES:

Completed by: _____
Board Member's Signature

Date: _____

Printed Name of Board Member

TSR

COMMUNITY DEVELOPMENT DISTRICT

**UNAUDITED
FINANCIAL
STATEMENTS**

**TSR
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
SEPTEMBER 30, 2023**

**TSR
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	General Fund	Debt Service Fund Series 2015	Debt Service Fund Series 2015A	Debt Service Fund Series 2016	Debt Service Fund Series 2017	Debt Service Fund Series 2018	Debt Service Fund Series 2019	Capital Projects Fund Series 2015A	Capital Projects Fund Series 2016	Capital Projects Fund Series 2018	Capital Projects Fund Series 2019	Total Governmental Funds
ASSETS												
Cash	\$ 2,250,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,169
Investments												
Revenue	-	530,559	470,624	478,286	565,456	432,059	237,677	-	-	-	-	2,714,661
Reserve	-	624,494	650,450	481,322	403,162	320,366	165,100	-	-	-	-	2,644,894
Prepayment	-	2,614	3,143	-	-	-	-	-	-	-	-	5,757
Construction	-	-	-	-	-	-	-	441	86	-	257,256	257,783
Undeposited funds	170	-	-	-	-	-	-	-	-	-	-	170
Due from BW 54 Gunn West LLC	3,947	-	-	-	-	-	-	-	-	-	-	3,947
Due from Rockwell Fence Post LLC	3,120	-	-	-	-	-	-	-	-	-	-	3,120
Due from Starkey Ranch Asset	18,733	-	-	-	-	-	-	-	-	-	-	18,733
Due from Homes by West Bay	25,957	-	-	-	39,851	-	-	-	-	-	-	65,808
Due from other	1,318	-	-	-	-	-	-	-	-	-	-	1,318
Due from debt service fund	643	-	-	-	-	-	-	-	-	-	-	643
Utility deposit	3,267	-	-	-	-	-	-	-	-	-	-	3,267
Total assets	<u>\$ 2,307,324</u>	<u>\$ 1,157,667</u>	<u>\$ 1,124,217</u>	<u>\$ 959,608</u>	<u>\$ 1,008,469</u>	<u>\$ 752,425</u>	<u>\$ 402,777</u>	<u>\$ 441</u>	<u>\$ 86</u>	<u>\$ -</u>	<u>\$ 257,256</u>	<u>\$ 7,970,270</u>
LIABILITIES												
Liabilities:												
Accounts payable	\$ 269,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269,579
Credit card payable	141	-	-	-	-	-	-	-	-	-	-	141
Due to Developer	101,119	-	-	-	-	-	-	-	-	-	-	101,119
Due to general fund	-	112	113	111	139	111	57	-	-	-	-	643
Due to other	28	-	-	-	-	-	-	-	-	-	-	28
Contracts payable	-	-	-	-	-	-	-	-	-	-	10,028	10,028
Accrued taxes payable	306	-	-	-	-	-	-	-	-	-	-	306
Total liabilities	<u>371,173</u>	<u>112</u>	<u>113</u>	<u>111</u>	<u>139</u>	<u>111</u>	<u>57</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,028</u>	<u>381,844</u>
DEFERRED INFLOWS OF RESOURCES												
Unearned revenue	957	-	-	-	-	-	-	-	-	-	-	957
Deferred receipts	105,667	-	-	-	39,851	-	-	-	-	-	-	145,518
Total deferred inflows of resources	<u>106,624</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,851</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,475</u>
FUND BALANCES												
Restricted for												
Debt service	-	1,157,555	1,124,104	959,497	968,479	752,314	402,720	-	-	-	-	5,364,669
Capital projects	-	-	-	-	-	-	-	441	86	-	247,228	247,755
Unassigned	1,829,527	-	-	-	-	-	-	-	-	-	-	1,829,527
Total fund balances	<u>1,829,527</u>	<u>1,157,555</u>	<u>1,124,104</u>	<u>959,497</u>	<u>968,479</u>	<u>752,314</u>	<u>402,720</u>	<u>441</u>	<u>86</u>	<u>-</u>	<u>247,228</u>	<u>7,441,951</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,307,324</u>	<u>\$ 1,157,667</u>	<u>\$ 1,124,217</u>	<u>\$ 959,608</u>	<u>\$ 1,008,469</u>	<u>\$ 752,425</u>	<u>\$ 402,777</u>	<u>\$ 441</u>	<u>\$ 86</u>	<u>\$ -</u>	<u>\$ 257,256</u>	<u>\$ 7,970,270</u>

TSR
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy - on-roll	\$ -	\$ 4,649,059	\$ 4,606,136	101%
Assessment levy - off-roll O&M	-	17,524	-	N/A
Trash collection assessments	10	12,307	11,404	108%
Commercial shared costs	1,062	135,402	112,045	121%
Program revenue	-	34,603	12,000	288%
Interest	-	-	2,500	0%
Specialty program revenue	-	-	6,000	0%
Miscellaneous	1,825	24,549	15,000	164%
Total revenues	2,897	4,873,444	4,765,085	102%
EXPENDITURES				
Professional & administrative				
Supervisors	646	8,397	10,200	82%
Management	3,506	42,070	42,070	100%
Legal	5,722	47,511	30,000	158%
Engineering	-	5,269	20,000	26%
Assessment administration	833	10,000	10,000	100%
Audit	-	-	4,570	0%
Arbitrage rebate calculation	-	1,500	3,000	50%
Dissemination agent	1,083	13,000	13,000	100%
Trustee	-	35,019	26,500	132%
Telephone	21	250	250	100%
Postage	287	3,800	1,500	253%
Printing & binding	167	2,000	2,000	100%
Legal advertising	219	1,636	3,500	47%
Annual special district fee	-	175	175	100%
Insurance	-	6,464	7,100	91%
Other current charges	231	1,485	3,500	42%
Office supplies	367	905	500	181%
Website				
Hosting & maintenance	-	705	705	100%
ADA compliance	-	210	200	105%
Property appraiser	-	150	687	22%
Tax collector	-	95,529	95,961	100%
Total professional & administrative	13,082	276,075	275,418	100%
Field operations				
Contract services				
Field services	2,360	28,325	28,325	100%
Landscape maintenance	139,894	1,422,108	1,700,000	84%
Landscape consulting	10,000	66,223	60,000	110%
Landscape arbor care	7,781	123,034	155,000	79%
Wetland maintenance	-	518	68,168	1%
Wetland mitigation reporting	-	35,815	4,500	796%
Lake maintenance	19,955	113,880	100,000	114%
Community trash hauling	28,794	352,696	330,000	107%
Off-duty traffic patrols	1,800	7,710	20,000	39%
Repairs & maintenance				
Repairs - general	1,561	67,085	20,000	335%
Operating supplies	999	16,244	8,000	203%
Plant replacement	801	16,212	70,000	23%
Mulch	2,420	121,835	200,000	61%
Playground mulch	-	-	18,000	0%
Sod	9,180	9,722	200,000	5%
Fertilizer/chemicals	300	39,312	30,000	131%
Irrigation repairs	144,448	231,001	30,000	770%

TSR
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023

	Current Month	Year to Date	Budget	% of Budget
Irrigation monitoring	-	-	2,280	0%
Security/alarms/repair	-	543	1,500	36%
Road & sidewalk	-	31,270	40,000	78%
Signage maintenance	-	480	-	N/A
Common area signage	230	2,661	3,000	89%
Bridge & deck maintenance	8,750	104,948	40,000	262%
Pressure washing	-	68,579	105,000	65%
Utilities - common area				
Electric	3,246	15,333	14,500	106%
Streetlights	70,165	404,958	380,000	107%
Irrigation - reclaimed water	13,075	74,922	70,000	107%
Gas	49	330	450	73%
Recreation facilities				
Amenity management staff/contract	53,229	362,816	389,820	93%
Office supplies	336	6,443	-	N/A
Office rental	-	-	80,000	0%
Office expenses	-	-	8,950	0%
Office utilities	346	693	8,850	8%
Office copy machine	215	6,479	4,875	133%
Janitorial	5,000	23,460	24,480	96%
Park A/C repairs & maintenance	7,488	8,938	5,000	179%
Pool cleaning	6,920	33,570	27,594	122%
Pool repairs & maintenance	1,591	5,301	2,500	212%
Pool - pressure wash	-	240	-	N/A
Pool fence & gate	215	1,100	2,000	55%
Pool - electric	6,076	33,393	36,000	93%
Pool - water	4,210	14,071	10,000	141%
Pool permits	-	986	1,100	90%
Pest services	-	790	500	158%
Insurance	-	54,411	69,706	78%
Cable/internet/telephone	811	11,296	10,000	113%
Access cards	2,036	4,872	5,500	89%
Activities	1,164	36,478	30,000	122%
Specialty programming	2,804	19,558	6,000	326%
Recreational repairs	-	18,235	2,500	729%
Pool signage	-	-	1,000	0%
Holiday decorations	-	8,000	8,000	100%
Other				
Contingency	17,951	37,089	20,000	185%
Capital outlay	-	-	30,000	0%
Total field operations	<u>576,200</u>	<u>4,043,963</u>	<u>4,483,098</u>	90%
Total expenditures	<u>589,282</u>	<u>4,320,038</u>	<u>4,758,516</u>	91%
Net increase/(decrease) of fund balance	(586,473)	553,406	6,569	
Fund balance - beginning (unaudited)	2,416,000	1,276,121	811,776	
Fund balance - ending (projected)	<u>\$ 1,829,527</u>	<u>\$ 1,829,527</u>	<u>\$ 818,345</u>	

TSR
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2015 BONDS
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy - on-roll	\$ -	\$ 666,935	\$ 661,099	101%
Interest	5	58	50	116%
Total revenues	<u>5</u>	<u>666,993</u>	<u>661,149</u>	101%
EXPENDITURES				
Debt service				
Principal - 11/1	-	195,000	195,000	100%
Principal prepayment	-	5,000	-	N/A
Interest - 11/1	-	213,172	213,172	100%
Interest - 5/1	-	208,778	208,906	100%
Tax collector	-	13,338	13,773	97%
Total expenditures	<u>-</u>	<u>635,288</u>	<u>630,851</u>	101%
Excess/(deficiency) of revenues over/(under) expenditures	5	31,705	30,298	
Beginning fund balance (unaudited)	<u>1,157,550</u>	<u>1,125,850</u>	<u>1,119,883</u>	
Ending fund balance (projected)	<u><u>\$ 1,157,555</u></u>	<u><u>\$1,157,555</u></u>	<u><u>\$1,150,181</u></u>	

TSR
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2015A BONDS
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy - on-roll	\$ -	\$ 672,442	\$ 666,558	101%
Interest	5	56	-	N/A
Total revenues	<u>5</u>	<u>672,498</u>	<u>666,558</u>	101%
EXPENDITURES				
Debt service				
Principal - 11/1	-	180,000	180,000	100%
Principal prepayment	-	15,000	-	N/A
Interest - 11/1	-	234,384	234,384	100%
Interest - 5/1	-	229,131	229,547	100%
Tax collector	-	13,448	13,887	97%
Total expenditures	<u>-</u>	<u>671,963</u>	<u>657,818</u>	102%
Excess/(deficiency) of revenues over/(under) expenditures	5	535	8,740	
Beginning fund balance (unaudited)	<u>1,124,099</u>	<u>1,123,569</u>	<u>1,101,463</u>	
Ending fund balance (projected)	<u><u>\$1,124,104</u></u>	<u><u>\$1,124,104</u></u>	<u><u>\$1,110,203</u></u>	

TSR
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2016 BONDS
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy - on-roll	\$ -	\$ 661,454	\$ 655,667	101%
Interest	4	48	-	N/A
Total revenues	<u>4</u>	<u>661,502</u>	<u>655,667</u>	101%
EXPENDITURES				
Debt service				
Principal - 11/1	-	200,000	200,000	100%
Interest - 11/1	-	218,387	218,388	100%
Interest - 5/1	-	214,387	218,338	98%
Tax collector	-	13,229	13,660	97%
Total expenditures	<u>-</u>	<u>646,003</u>	<u>650,386</u>	99%
Excess/(deficiency) of revenues over/(under) expenditures	4	15,499	5,281	
Beginning fund balance (unaudited)	<u>959,493</u>	<u>943,998</u>	<u>938,085</u>	
Ending fund balance (projected)	<u>\$ 959,497</u>	<u>\$ 959,497</u>	<u>\$ 943,366</u>	

**TSR
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2017 BONDS
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy - on-roll	\$ -	\$ 825,637	\$ 818,412	101%
Interest	4	49	-	N/A
Total revenues	<u>4</u>	<u>825,686</u>	<u>818,412</u>	101%
EXPENDITURES				
Debt service				
Principal - 11/1	-	245,000	245,000	100%
Interest - 11/1	-	277,816	277,816	100%
Interest - 5/1	-	273,375	273,375	100%
Tax collector	-	16,513	17,050	97%
Total expenditures	<u>-</u>	<u>812,704</u>	<u>813,241</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	4	12,982	5,171	
Beginning fund balance (unaudited)	<u>968,476</u>	<u>955,497</u>	<u>948,123</u>	
Ending fund balance (projected)	<u><u>\$ 968,480</u></u>	<u><u>\$ 968,479</u></u>	<u><u>\$ 953,294</u></u>	

TSR
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2018 BONDS
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy - on-roll	\$ -	\$ 660,243	\$ 654,466	101%
Interest	4	39	-	N/A
Total revenues	<u>4</u>	<u>660,282</u>	<u>654,466</u>	101%
EXPENDITURES				
Debt service				
Principal - 11/1	-	170,000	170,000	100%
Interest - 11/1	-	234,422	234,422	100%
Interest - 5/1	-	231,022	231,022	100%
Tax collector	-	13,204	13,635	97%
Total expenditures	<u>-</u>	<u>648,648</u>	<u>649,079</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	4	11,634	5,387	
Beginning fund balance (unaudited)	<u>752,310</u>	<u>740,680</u>	<u>734,798</u>	
Ending fund balance (projected)	<u>\$ 752,314</u>	<u>\$ 752,314</u>	<u>\$ 740,185</u>	

TSR
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2019 BONDS
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy - on-roll	\$ -	\$ 340,180	\$ 337,204	101%
Interest	2	20	-	N/A
Total revenues	<u>2</u>	<u>340,200</u>	<u>337,204</u>	101%
EXPENDITURES				
Debt service				
Principal - 11/1	-	110,000	110,000	100%
Interest - 11/1	-	107,775	107,775	100%
Interest - 5/1	-	106,125	106,125	100%
Tax collector	-	6,803	7,025	97%
Total expenditures	<u>-</u>	<u>330,703</u>	<u>330,925</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	2	9,497	6,279	
OTHER FINANCING SOURCES/(USES)				
Transfers out	(1)	(8)	-	N/A
Total other financing sources/(uses)	<u>(1)</u>	<u>(8)</u>	<u>-</u>	N/A
Fund balance:				
Net increase/(decrease) in fund balance	1	9,489	6,279	
Beginning fund balance (unaudited)	402,719	393,231	390,203	
Ending fund balance (projected)	<u>\$402,720</u>	<u>\$ 402,720</u>	<u>\$ 396,482</u>	

**TSR
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL PROJECTS FUND SERIES 2015A BONDS
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
 EXPENDITURES	 <u>-</u>	 <u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
 Excess/(deficiency) of revenues over/(under) expenditures	 - -	 - -
 Beginning fund balance (unaudited)	 441	 441
Ending fund balance (projected)	<u><u>\$ 441</u></u>	<u><u>\$ 441</u></u>

**TSR
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL PROJECTS FUND SERIES 2016 BONDS
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
EXPENDITURES	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	-
Beginning fund balance (unaudited)	86	86
Ending fund balance (projected)	<u><u>\$ 86</u></u>	<u><u>\$ 86</u></u>

TSR
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL PROJECTS FUND SERIES 2018 BONDS
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023

	Current Month	Year To Date
REVENUES	\$ -	\$ -
Total revenues	-	-
 EXPENDITURES		
Capital outlay	-	38,809
Total expenditures	-	38,809
 Excess/(deficiency) of revenues over/(under) expenditures	-	(38,809)
 Beginning fund balance (unaudited)	-	38,809
Ending fund balance (projected)	\$ -	\$ -

**TSR
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL PROJECTS FUND SERIES 2019 BONDS
STATEMENT OF REVENUES, EXENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2023**

	Current Month	Year To Date
REVENUES		
Interest	\$ -	\$ 42
Total revenues	-	42
EXPENDITURES		
Capital outlay - construction	-	2,156,207
Total expenditures	-	2,156,207
Excess/(deficiency) of revenues over/(under) expenditures	-	(2,156,165)
OTHER FINANCING SOURCES/(USES)		
Transfers in	1	8
Total other financing sources/(uses)	1	8
Net change in fund balance	1	(2,156,157)
Beginning fund balance (unaudited)	247,227	2,403,385
Ending fund balance (projected)	\$ 247,228	\$ 247,228

TSR

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
TSR
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the TSR Community Development District held a Regular Meeting on October 11, 2023, at 6:00 p.m., at Cunningham Park, 12131 Rangeland Boulevard, Odessa, Florida 33556.

Present were:

Jason Silber	Chair
Mary Comella (via telephone)	Vice Chair
David Deenihan	Assistant Secretary
Frank Stalzer	Assistant Secretary
Ray Szelest	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Antonio Shaw	Wrathell, Hunt and Associates, LLC (WHA)
Alyssa Willson (via telephone)	District Counsel
Barry Mazzoni	Operations Manager
Rene Hlebak	WTS Starkey Ranch Lifestyle Director
Alex Murphy	WTS Starkey Ranch Operations Director
Gary Hawkins	Landscape Management Professionals
Mark Yahn (via telephone)	SunScape Consulting, Inc. (SCI)
Jon Herman (via telephone)	Berger, Toombs, Elam, Gaines & Frank
Swine Solutions Representative	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call/Pledge of Allegiance

Mr. Adams called the meeting to order at 6:00 p.m.

Supervisors Deenihan, Stalzer, Silber and Szelest were present. Supervisor Comella attended via telephone.

All present recited the Pledge of Allegiance.

SECOND ORDER OF BUSINESS

Public Comments [3 minutes per person]

Disclaimer: These summary minutes are intended to only highlight the topics discussed, items being considered and actions taken. The audio is available upon request.

40 No members of the public spoke.

41

42 **THIRD ORDER OF BUSINESS**

**Presentation of Audited Annual Financial
Report for the Fiscal Year Ended
September 30, 2022, Prepared by Berger,
Toombs, Elam, Gaines & Frank**

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FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2024-01,
Hereby Accepting the Audited Financial
Report for the Fiscal Year Ended
September 30, 2022**

**On MOTION by Mr. Stalzer and seconded by Mr. Szelest, with all in favor,
Resolution 2024-01, Hereby Accepting the Audited Financial Report for the
Fiscal Year Ended September 30, 2022, was accepted.**

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FIFTH ORDER OF BUSINESS

**Continued Discussion/Consideration of
Revised LMP Addendum 2 to the
Landscape Maintenance Agreement
(Parcel C)**

74 Mr. Mazzone presented the Revised LMP Addendum 2 to the Landscape Maintenance
75 Agreement for Parcel C and accompanying Exhibit. The amount of this Addendum is the same
76 amount credited to the CDD in June, as the parcel was not conveyed to the CDD at that time.

77 Mr. Szelest asked Mr. Hawkins, of LMP, if this is the same amount that was used in the
78 workshop. Mr. Mazzone and Mr. Hawkins replied affirmatively.

79

80 **On MOTION by Mr. Silber and seconded by Mr. Szelest, with all in favor, the**
81 **Revised Landscape Maintenance Professional (LMP) Addendum 2 to the**
82 **Landscape Maintenance Services Agreement for Parcel C, increasing the**
83 **landscape maintenance services invoice by \$2,353.42 per month and the new**
84 **invoice amount increase from \$134,353.25 per month to \$136,706.67 per**
85 **month, was approved.**

86

87

88 **SIXTH ORDER OF BUSINESS**

**Consideration of LMP Landscaping
Enhancement Proposals - Sunscape**

89

90

91 Mr. Mazzone stated that the landscaping enhancement proposals are the same ones
92 that were ranked in June and presented again in September and they are the areas Sunscape
93 and LMP recommended during regular inspection. Staff responded to questions and
94 explanations about replacing the drip tubing irrigation system to meet new landscape
95 requirements, installing drought resistant plants consistent with existing landscaping, having
96 experienced irrigation technicians assigned to the project, invoice coded to two separate
97 budget items, commencing the project in the fall during cooler weather and budget concerns.

98

99 **On MOTION by Mr. Szelest and seconded by Mr. Deenihan, with all in favor,**
100 **LMP Fiscal Year 2023-2024 Landscaping Enhancement Program Estimates**
101 **#83446, #83599, #83593, #83705, #83600, #83601, #83597 and #83596, were**
102 **approved.**

103

104

105 Mr. Mazzone stated that he and Mr. Yahn discussed the landscape project for Rangeland
106 East and West and proposed \$450,000 cost after the workshop. They concluded that the only
107 way to proceed is for the Board to determine a working budget amount and expend \$5,000 for
108 Mr. Yahn's team to work with their in-house design team to refine the original plan and build

109 the scope for the Request for Proposals (RFP), which will give an idea of the overall project and
110 enable the Board to decide whether to proceed with the entire project or a partial project. Mr.
111 Yahn stated the two options are to replace the sod and seed, for \$300,000 to \$325,000, versus
112 plantings for an additional \$150,000, for a total project cost of \$450,000. This requires
113 expending \$5,000 for his team to finish Cody's drawings to create a biddable document.
114 Another option is to sod everything and add plants or a combination of plants with areas for
115 pine straw beds and then add more plants later.

116 Mr. Silber asked for workshops to be scheduled in the evening. He asked why the
117 original plan to keep the good sod and add plants differs from what is being proposed today.
118 Mr. Yahn gave an overview of the options discussed in the workshop and the need for a scale
119 plan if the CDD decides to plant, create and group pine straw beds, which will help reduce
120 maintenance costs.

121 Some Board Members prefer incurring the expense for preparation of a final sketch.
122 Staff observed no irrigation issues in the area.

123 Heated discussion and debate ensued.

124 Mr. Deenihan motioned to install sod and pine straw around the trees, as discussed in
125 the workshop. The motion died due to lack of a second.

126 Mr. Yahn discussed an option to just install sod and not plants. This would only require
127 the contractor to prepare the area to lay sod, for about \$325,000, and SCI would draw the
128 proposed areas where they would install pine straw beds in the field, at no cost to the CDD,
129 which would avoid incurring costs for a full landscape drawing.

130 Mr. Deenihan motioned and Mr. Silber seconded to install sod and for Mr. Yahn to draw
131 the pine beds out in the field. The Board conceded for Ms. Comella to present her motion. Mr.
132 Deenihan withdrew his motion.

133

134 **On MOTION by Ms. Comella and seconded by Mr. Stalzer, with Ms. Comella,**
135 **Mr. Stalzer and Mr. Szelest in favor and Mr. Deenihan and Mr. Silber**
136 **dissenting, engaging SCI to finish Cody's Planting design drawings for**
137 **Rangeland Boulevard to create a biddable RFP document, in a not-to-exceed**
138 **amount of \$5,000, was approved. [Motion passed 3-2]**

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- **Continued Discussion/Update: Hog Trapping Questions and Responses**
 - A. Consideration of Swine Solutions Proposal for Wild Pig Removal**
- This item, previously Item 8A, was presented out of order.**

The Hog Trapping Questions and Responses memorandum was included for informational purposes.

Mr. Mazzone and a Swine Solutions representative addressed questions about how the service areas and number and types of traps are determined, who will be assigned to the project, distance from the CDD and ensuring provider has commercial liability insurance.

On MOTION by Mr. Silber and seconded by Mr. Stalzer, with all in favor, the Swine Solutions Proposal for Wild Pig Removal, in a not-to-exceed amount of \$1,850 per month, subject to the CDD’s standard contract terms, was approved.

SEVENTH ORDER OF BUSINESS

Discussion/Consideration of SOLitude Lake Management, LLC Proposals for Pond Dye and Plantings

Mr. Mazzoni presented the memorandum with a breakdown of SOLitude’s Pond Program Quotes to dye the ponds, the add-on monthly maintenance quote for Stancil Ponds A through C once they are conveyed to the CDD and for pond plantings, which will be deferred to Spring 2024 due to low water levels. Another add-on quote to install the SOX system in Pond 12-5 (Night Star Trail) was provided for informational purposes, while Staff explores other options. A quote for hydro seed is being obtained.

At the Board’s request, Mr. Mazzoni will provide SOLitude’s proposals and addendum to the Agreement to show the annual expenditures.

Regarding a recent fish kill, Mr. Mazzoni explained what causes fish kills, which mostly occur during certain seasons. SOLitude typically does a general cleanup per contract and the rest is usually up to nature; otherwise, the CDD will incur significant costs for overall cleanup.

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On MOTION by Mr. Silber and seconded by Mr. Stalzer, with all in favor, the SOLitude add-on maintenance quote for Stancil Ponds A through D, in a not-to-exceed amount of \$300 per month or \$3,600 annually, subject to turnover of parcels, and the SOLitude Pond Dye quote, as listed, in a not-to-exceed amount of \$1,708 per month or \$20,494 annually, were approved.

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178

EIGHTH ORDER OF BUSINESS

Continued Discussion/Update: Hog Trapping Questions and Responses

181

A. Consideration of Swine Solutions Proposal for Wild Pig Removal

This item was presented following the Sixth Order of Business.

184

NINTH ORDER OF BUSINESS

Continued Discussion: Paver Maintenance on Heart Pine Avenue and Long Spur Avenue

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187
188

Mr. Mazzone presented the following:

190

A. Consideration of Rose Paving, LLC Proposal

191

B. Consideration of Standard Brick Pavers Proposal (under separate cover)

192

C. Consideration of Watkins & Sons Paving, Inc. Estimate

193

Mr. Stalzer pointed out that the proposals have different square footages and that the Rose Paving proposal omitted recommendations to seal the pavers after six months, which will extend the life span. Mr. Adams stated that is not typically done on roadways.

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On MOTION by Mr. Silber and seconded by Mr. Szelest, with all in favor, Rose Paving, LLC Proposal No OPP-23-022473 to remove pavers and install a base and asphalt on Heart Pine Avenue and Long Spur Avenue, in a not-to-exceed amount of \$29,936.59, subject to Staff verifying the square footage is accurate and the standard form of agreement with Ms. Willson’s advice, was approved.

202
203

TENTH ORDER OF BUSINESS

Update: Welcome Center Lease

205

Mr. Adams stated that the edits to the Welcome Center Lease were completed. Staff is binding insurance and verifying the accuracy of the contents inventory list. Regarding commencement, Ms. Willson stated that the Developer asked for the lease to commence

206
207
208

209 retroactive to October 1, 2023. It still includes the no live music or theatrical entertainment
210 clause without advanced landlord approval. The Lifestyle Events & Use of the Welcome Center
211 Ideas, Suggestions & Current Use list was included for informational purposes. The lease
212 excludes use of the grassy “property” area on the side of the building.

213

214 **On MOTION by Mr. Deenihan and seconded by Mr. Silber, with all in favor,**
215 **moving future CDD meetings to the Welcome Center and advertising the new**
216 **meeting location starting with the November 2023 meeting, using the same**
217 **address as for the September Workshop, was approved.**

218

219

220 Regarding moving all activities to the Welcome Center to make Cunningham Park more
221 available for rentals, Ms. Hlebak stated she already contacted a few HOA’s about conducting
222 meetings there. Mr. Silber asked Ms. Helbak to have the HOAs reschedule future meetings
223 scheduled after the next 30 days to the Welcome Center.

224

225 **ELEVENTH ORDER OF BUSINESS**

Discussion/Update: Operating Funds
Investment Options

226

227

228 Mr. Adams reviewed investment options for the CDD’s surplus funds. He recommended
229 the BankUnited Insured Cash Sweep (ICS) deposit program. In his opinion, it is the best option,
230 as it is fully backed beyond FDIC limits, has no set minimum deposit requirement, rates are flat
231 across the board, is 100 basis points below the Federal Funds Rate and will automatically adjust
232 monthly. The rate at the time of the letter was 5.5% and increased ¼ point to 4.75%.

233

234 **On MOTION by Mr. Szelest and seconded by Mr. Stalzer, with all in favor,**
235 **authorizing Staff and the Chair to take all steps necessary to open an ICS**
236 **account with BankUnited, was approved.**

237

238

239 **TWELFTH ORDER OF BUSINESS**

Acceptance of Unaudited Financial Reports
as of August 31, 2023

240

241

242 Mr. Adams presented the Unaudited Financial Reports as of August 31, 2023. The
243 shared commercial property owners past due payments were received in full yesterday, with

244 the exception of BW 54 Gunn West LLC, now known as Real Sub, LLC, whose balance due is
245 \$1,974; Starkey Ranch Asset's balance due is \$5,105.

246 Mr. Stalzer asked Mr. Adams why the \$53,000 in the Audit was not written off as
247 liability. Mr. Adams stated he will discuss it with the Controller.

248 The financials were accepted.

249

250 **THIRTEENTH ORDER OF BUSINESS**

**Approval of September 13, 2023 Regular
Meeting Minutes**

251

252

253 The following changes were made:

254 Line 11: Delete

255 Line 36: Delete "at roll call"

256 Regarding Line 60 discussion about speed limit and conveyance documents, Mr.
257 Deenihan asked if he can forward information to Mr. Clemons directly. Mr. Adams replied
258 affirmatively, just not on Facebook or other social media.

259

260 **On MOTION by Mr. Stalzer and seconded by Mr. Deenihan, with all in favor,**
261 **the September 13, 2023 Regular Meeting Minutes, as amended to incorporate**
262 **the edits made and edits submitted to Management, were approved.**

263

264

265 **FOURTEENTH ORDER OF BUSINESS**

Action & Completed Items

266

267 Item 5: Mr. Adams will email the materials to Mr. Stalzer.

268 Item 6: Delete as it is a duplicate of 5.

269 Staff will further update the Action & Completed Items list after the meeting.

270

271 **FIFTEENTH ORDER OF BUSINESS**

Staff Reports

272

273 **A. District Counsel: Kutak Rock, LLP**

274 Ms. Willson stated she is working on getting the lease finalized and executed.

275 **B. District Engineer: Johnson Engineering, Inc.**

276 **C. District Manager: Wrathell, Hunt and Associates, LLC**

277 There was no District Engineer or District Manager reports.

278 • **NEXT MEETING DATE: November 8, 2023 at 6:00 PM**

279 ○ **QUORUM CHECK**

280 The next meeting will be on November 8, 2023 at the Welcome Center.

281 **D. Lifestyle Director & Amenity Manager: Arch Amenities Group**

282 Ms. Hlebak presented the Monthly Summary Report. She discussed options to transition
283 from the FOB system to a new locking system, app capability, access concerns and notifying
284 residents and the HOAs' about the CDD's new email address and app. She encouraged
285 reporting landscaping concerns on the new app.

286 Mr. Szelest complimented Staff on an outstanding job on the Wildlife Symposium.

287 Mr. Silber reported that coping is separating from the tile at the Homestead Park pool.
288 Ms. Hlebak stated that the pool technician deemed it a cosmetic matter and nothing to be
289 concerned about but it will be repaired.

290 **E. Operations Manager: Wrathell, Hunt and Associates, LLC**

291 Mr. Mazzoni presented the Monthly Field Operations Report and noted the following:

292 ➤ Frontier Project: After further inspection, Staff and vendors determined that the new
293 figure to reimburse the CDD for damages is \$7,057.50.

294 ➤ West Bay Homes offered to reimburse the CDD a total of \$28,769.36 to cover repair
295 costs due to turf loss, plant and turf replacement and irrigation repairs, if the CDD accepts
296 turnover of Parcels B1 and B2, respectively. Mr. Mazzoni thinks this is the best option for the
297 CDD, as it will avoid further damage and delays.

298

299 **On MOTION by Mr. Szelest and seconded by Mr. Stalzer, with all in favor,**
300 **authorizing Staff and Ms. Willson to work with West Bay to finalize a**
301 **Settlement Agreement for Parcels B1 and B2, in the amount of \$28,769.36, and**
302 **authorizing the Chair to execute, was approved.**

303

304

305 ➤ The Night Star Trail speed limit is 35 miles per hour (mph), which differs from the 30
306 mph on similar roadways or 25 mph on Barbour Trail.

307 Mr. Deenihan stated he spoke to several agencies and was told they will pass the CDD's
308 request to reduce the speed limit to the Traffic Administration Department. If the change goes
309 through, it will take about two months; most likely around November 21, 2023.

310 ➤ Pond M-14D: A homeowner submitted a request to bush hog the area. He and Mr.
311 Hawkins do not think it would be wise to allow it, as this area will not be easy to maintain.

312 Regarding the Parcel C ponds, Mr. Mazzoni stated the issues were resolved.

313

314 **SIXTEENTH ORDER OF BUSINESS**

Supervisors' Requests

315

316 Mr. Stalzer asked for Staff to advertise an RFP for Auditing Services.

317

318 **On MOTION by Mr. Stalzer and seconded by Mr. Silber, with Mr. Stalzer, Mr.**
319 **Silber, Mr. Deenihan and Mr. Szelest in favor and Ms. Comella dissenting,**
320 **authorizing Staff to advertise an RFP for Audit Services, using the existing**
321 **Auditor Selection Ranking Criteria and proceeding with the use of the violation**
322 **criteria required by Statute and additional evaluation criteria to consider and**
323 **to include price from the commencement from the RFP, was approved.**
324 **[Motion passed 4-1]**

325

326

327 Mr. Deenihan asked for the Board Members to use respectful tones when addressing
328 each other and the public. Mr. Adams reminded the Board Members about decorum at
329 meetings and adhering to the Rules of Procedures Meeting Policy.

330

331 **SEVENTEENTH ORDER OF BUSINESS**

Adjournment

332

333

334 **On MOTION by Mr. Deenihan and seconded by Mr. Szelest, with all in favor,**
335 **the meeting adjourned at 8:23 p.m.**

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Secretary/Assistant Secretary

Chair/Vice Chair

TSR

COMMUNITY DEVELOPMENT DISTRICT

**ACTION &
COMPLETED
ITEMS**

**TSR CDD
ACTION & COMPLETED ITEMS LIST
10.11.23 FOR 11.08.23 MEETING**

#	MTG DATE ADDED	ACTION/ AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY DONE BEFORE NXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
1	04.12.23	ACTION	Ms. Willson: Address school crosswalk individually.	X			
2	06.14.23	ACTION	Mr. Adams: Send wetland monitoring schedule to the Esplanade Board.	X			
3	06.14.23	ACTION	Mr. Adams: Verify the Homes by West Bay 2021 payment offsets the amount due from the Estate Homes. Review the commercial shared costs July 31, 2022 balance sheet.	X			
4	08.09.23	ACTION	Ms. Hlebak: Work w/ Mr. Butler to finalize holiday lighting scope of services	X			
5	08.09.23	ACTION	Mr. Adams: Reply to Attorney Stephen Streiker's letter closing the matter of Taylor Morrison installing a new stop sign.	X			
6	09.13.23	ACTION	Mr. Adams: Email speed limit and conveyance docs to Mr. Clemons.	X			
7	09.13.23	ACTION	Mr. Adams: Email District Engineer's Roadway Turnover Reconciliation Report to Board.	X			
8	09.13.23	ACTION	Mr. Mazzoni: Obtain further clarification and continue negotiations with Swine Solutions and invite Rep to the next meeting.			X After 10.11.23 Mtg	
9	09.13.23	ACTION	Mr. Adams: Inspect certain wetland pond area after meeting to determine if it requires services from the aquatic or landscaper teams.	X			
10	09.13.23	BOTH	Ms. Willson: Waiting on Mr. Liquori's legal team to review CDD updates to the Lease Agrmt and present in final form for approval at next mtg, ensure obtains updated Land Description from the Developer, defined as Exhibit A to the Lease. 10.11.23 Finalizing and executing the Lease Agrmt.	X			
11	09.13.23	ACTION	Mr. Adams: Confirm if CDD received outstanding August payments, if no, contact vendor.	X			
12	09.13.23	ACTION	Mr. Adams: Confirm the May 10, 2023 meeting minutes are posted to the website.	X			
13	09.13.23	ACTION	Mr. Mazzoni/Mr. Szelest: Work together to mediate and settle outstanding items with West Bay Homes. 10.11.23 Staff & Ms. Willson work together to finalize Settlement Agrmt with West Bay.	X			
14	10.11.23	ACTION	Mr. Yahn: SCI to finish Cody's PI Cody's Planting design drawings for Rangeland Boulevard to a biddable document, for next mtg.	X	X		
15	10.11.23	ACTION	Mr. Mazzoni: Obtain proposals for hydro seed for the next meeting.	X			

**TSR CDD
ACTION & COMPLETED ITEMS LIST
10.11.23 FOR 11.08.23 MEETING**

#	MTG DATE ADDED	ACTION/ AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY DONE BEFORE NXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
1	01.11.23	ACTION	Mr. Adams: Ask County to reimburse CDD before considering maintaining ROW on Lake Blanch Road. 02.08.23 Mr. Mazzoni: Work with vendor to reduce costs.			X	05.10.23
2	03.08.23	ACTION	Mr. Adams: Email sidewalk/driveway apron parking legal opinion to Ms. Comella.			X	05.10.23
3	03.08.23	ACTION	Ms. Willson: Incorporate Mr. Silber's revisions before sending letter to Mr. Mohr advising that CDD prohibits fireworks activity on CDD property and that it is the CDD Amenity Policy.			X	05.10.23
4	04.12.23	ACTION	Mr. Hawkins/LMP: Inspect pond behind Ranchers Gap Dr. re: grass being cut too short and generating dust.			X	05.10.23
5	04.12.23	ACTION	Mr. Stalzer: Consult other major communities re: joint letter to County about solutions to drought issues.			X	05.10.23
6	04.12.23	ACTION	Mr. Mazzoni: Find out water testing dates at 4A, 4B, 5A, ESP1A & ESP1B.			X	05.10.23
7	03.08.23	BOTH	Mr. Adams: Check on outstanding commercial shared costs items, confirm if able to collect interest on unpaid costs & collection expenses and proceed accordingly. Email info on WestBay nxt week and ask Accounting to clear up "Due from Developer C" budget line item. 05.10.23 Email schedules to Board and add to the upcoming agenda.			X	06.14.23
8	04.12.23	ACTION	Mr. Adams: Provide reconciliation of amounts due from developers.			X	06.14.23
9	04.12.23	ACTION	Mr. Adams: Open a Cash Sweep account with FineMark Bank.			X	06.14.23
10	04.12.23	ACTION	Mr. Adams: Obtain proposals for Reserve Study.			X	06.14.23
11	05.10.23	ACTION	Mr. Mazzoni/Ms. Willson: Provide proposal to repair damaged CDD property to Ms. Willson to prepare letter to 3898 Barbour Trail homeowner.			X	06.14.23
12	05.10.23	ACTION	Mr. Adams: Schedule Budget Workshop for June 14 at 4:00 p.m.			X	06.14.23
13	05.10.23	ACTION	Mr. Adams: For proposed FY 2024 Budget, split assigned working capital & unassigned fund balance, correct data on definition page & create new playground equipment replacement line item.			X	06.14.23
14	05.10.23	ACTION	Mr. Mazzoni: Schedule a Landscape Workshop for June 6 at 4:00 p.m.			X	06.14.23

**TSR CDD
ACTION & COMPLETED ITEMS LIST
10.11.23 FOR 11.08.23 MEETING**

#	MTG DATE ADDED	ACTION/ AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY DONE BEFORE NXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
15	03.08.23	ACTION	Ms. Willson: Prep Letter Agrmt w/ Wheelock re: landscape yard & CDD to reimburse Developer \$3,500 at time of title transfer of the property.			X	07.12.23
16	03.08.23	ACTION	Mr. Hlebak: Get proposals to extend warranty on playground equip.			X	07.12.23
17	04.12.23	ACTION	Ms. Hlebak: Assist Garden Club w/budgeting, donations, events. 05.10.23 Garden Club to submit budget to Ms. Hlebak by June.			X	07.12.23
18	04.12.23	ACTION	Ms. Hlebak: Assist with Community Cleanup Day.			X	07.12.23
19	04.12.23	ACTION	Ms. Hlebak: Prep proposed park usage guidelines for organized groups. Not possible as she cannot stick to Policies/Guidelines.			X	07.12.23
20	05.10.23	ACTION	Ms. Willson: Include Mr. Szelest on beginning conversations w/ County and SWFWMD on CDD requesting they install hog wire fence.			X	07.12.23
21	05.10.23	ACTION	Ms. Willson: Re Wilderness Park Footbridge & Access Agmt-negotiate terms that CDD access points are not published in maps or brochures.			X	07.12.23
22	06.14.23	ACTION	Mr. Mazzone: Research entity who maintains Creative World property on Long Spur, which Mr. Stalzer provided photographs of its condition.			X	07.12.23
23	06.14.23	ACTION	Mr. Adams: Email Kimley Horn's analysis of the bridge to Mr. Stalzer.			X	07.12.23
24	06.14.23	ACTION	Ms. Hlebak: Check Health Department permit to determine if there are sufficient chairs at the pool, if not, obtain proposals.			X	07.12.23
25	06.14.23	ACTION	Mr. Mazzone: Include in his notes for the July meeting update on Whitfield Park and the Monroe Commons drain.			X	07.12.23
26	06.14.23	ACTION	Mr. Adams: FY 2024 use fund balance to offset assessment increase.			X	07.12.23
27	06.14.23	BOTH	Mr. Adams: Ensure agenda posted on website 7 days prior to meeting. Add pledge of allegiance as an ongoing agenda item.			X	07.12.23
28	06.14.23	ACTION	Ms. Willson: Research with the CDD's insurance carrier how defibrillators at Cunningham and the pool will affect the CDD's liability.			X	07.12.23
29	05.10.23	ACTION	Ms. Hlebak/Mr. Adams: Determine projected costs for new playground equipment replacement FY2024 budget line item.			X	08.09.23
30	06.14.23	ACTION	Ms. Hlebak: Email WTS' Club guidelines to the Garden Club.			X	08.09.23
31	03.08.23	BOTH	Ms. Willson: Proceed w/ finalizing Welcome Center lease per terms outlined & present in final form for approval at nxt mtg. 08.09.23 Mr. Silber/Ms. Wilson: Define live entertainment to put in lease. Obtain updated Land Description from Developer (as Exhibit A to the Lease).			X	09.13.23

**TSR CDD
ACTION & COMPLETED ITEMS LIST
10.11.23 FOR 11.08.23 MEETING**

#	MTG DATE ADDED	ACTION/ AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY DONE BEFORE NXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
32	03.08.23	BOTH	Mr. Call/Mr. Mazzone/Mr. Chang: Create list of roads still under the CDD, transferred roads & roads that still need to be transferred to County. 06.14.23 Mr. Mazzone: Check w/ Mr. Chang. 07.12.23 Mr. Chang: Present Roadway Turnover Reconciliation Report at next meeting.			X	09.13.23
33	06.14.23	ACTION	Mr. Mazzone: Prepare Notice letter to the builders incorporating Mr. Silber's verbiages on addressing landscape/irrigation plan deficiencies, have Mr. Yahn and Mr. Soety identify the parcels and deficiencies and prepare a map identifying parcels that have not been conveyed to the CDD for the next meeting. 07.12.23 Mr. Soety: Send MI Homes Plan C in Albritton project schedule to repair broken concrete upon receipt.			X	09.13.23
34	07.12.23	ACTION	Mr. Soety: Provide update on vendor finalizing the Dog Park Sod Replacement project at the next meeting.			X	09.13.23
35	07.12.23	ACTION	Mr. Soety: Issue LMP 30-day notice to complete the irrigation project at Albritton Park.			X	09.13.23
36	08.09.23	ACTION	Mr. Mazzone: Obtain vendor opinions of SOLitude's water testing results.			X	09.13.23
37	08.09.23	ACTION	Mr. Mazzone: Advise Gary to address line-of-sight concerns at Long Spur and Fence Post.			X	09.13.23
38	08.09.23	BOTH	Mr. Mazzone: Obtain and present more proposals for hog removal.			X	09.13.23
39	08.09.23	ACTION	Ms. Willson: Send demand letter to Frontier to reimburse the CDD for damages to CDD property.			X	09.13.23
40	08.09.23	BOTH	Mr. Adams: Include as an agenda item "Discussion on scheduling a Workshop"			X	09.13.23
41	08.10.22	ACTION	Mr. Chang: Research Long Spur & other Village I areas & determine what areas the County & CDD should each be maintaining. 07.12.23 Mr. Mazzone: Check with Mr. Chang on status			X	10.11.23
42	09.13.23	ACTION	Mr. Mazzone/Ms. Willson: Email Rose Paving Proposal for sidewalk & asphalt repairs to Ms. Willson to prep Addendum to the Agrmt.			X	10.11.23
43	09.13.23	ACTION	Mr. Mazzone: Research if Parcel C was part of original bid & invite LMP Rep to next meeting.			X	10.11.23
44	09.13.23	ACTION	Mr. Adams: Schedule Workshop for September 28, 2023 at 12:00 p.m. at the Welcome Center. Staff to send outlook invites.			X	10.11.23

**TSR CDD
ACTION & COMPLETED ITEMS LIST
10.11.23 FOR 11.08.23 MEETING**

#	MTG DATE ADDED	ACTION/ AGENDA OR BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY DONE BEFORE NXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
45	09.13.23	ACTION	Mr. Mazzone: Invite Vendor Reps to attend CDD meetings.			X	10.11.23
46	09.13.23	BOTH	Mr. Mazzone: Obtain proposals to install dye in the ponds for the next meeting.			X	10.11.23
47	09.13.23	ACTION	Mr. Adams/Ms. Willson: Discuss ability to recover costs to install French drains from the homeowners.			X	10.11.23
48	09.13.23	ACTION	Mr. Mazzone: Ask MPO to e-blast information reminding homeowners about redirecting water flow is prohibited and the CDD intends to seek reimbursement for damage to CDD property.			X	10.11.23
49	09.13.23	ACTION	Mr. Mazzone: Conference call set up with Frontier next week to explain damages to CDD property.			X	10.11.23

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COMMUNITY DEVELOPMENT DISTRICT

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TSR COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE

LOCATION

Welcome Center, 2500 Heart Pine Avenue, Odessa, Florida 33556

**Cunningham Park, 12131 Rangeland Blvd., Odessa, Florida 33556*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 11, 2023*	Regular Meeting	6:00 PM
November 8, 2023	Regular Meeting	6:00 PM
December 13, 2023	Regular Meeting	6:00 PM
January 10, 2024	Regular Meeting	6:00 PM
February 14, 2024	Regular Meeting	6:00 PM
March 13, 2024	Regular Meeting	6:00 PM
April 10, 2024	Regular Meeting	6:00 PM
May 8, 2024	Regular Meeting	6:00 PM
June 12, 2024	Regular Meeting	6:00 PM
July 10, 2024	Regular Meeting	6:00 PM
August 14, 2024	Regular Meeting	6:00 PM
September 11, 2024	Regular Meeting	6:00 PM

**TSR
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Adopted Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023		
REVENUES					
Assessment levy: on-roll - gross O&M	\$ 4,538,284				\$ 4,415,306
Assessment levy: on-roll - gross trash	259,774				373,974
Allowable discounts (4%)	(191,922)				(191,571)
Assessment levy: on-roll - net	4,606,136	\$4,549,837	\$ 56,299	\$ 4,606,136	4,597,709
Assessment levy: off-roll O&M	-	10,041	-	10,041	-
Trash collection assessments	11,404	10,570	834	11,404	17,465
Commerical shared costs	112,045	134,340	-	134,340	120,191
Program revenue	12,000	9,528	2,472	12,000	14,000
Interest	2,500	-	2,500	2,500	2,500
Specialty program revenue	6,000	-	6,000	6,000	6,000
Miscellaneous-rental revenue	15,000	9,030	5,970	15,000	17,000
Total revenues	4,765,085	4,723,346	74,075	4,797,421	4,774,865
EXPENDITURES					
Professional & administrative					
Supervisors	10,200	3,875	6,325	10,200	10,200
Management	42,070	21,035	21,035	42,070	42,070
Legal	30,000	21,358	8,642	30,000	30,000
Engineering	20,000	3,153	16,847	20,000	20,000
Assessment administration	10,000	5,000	5,000	10,000	10,000
Audit	4,570	-	4,570	4,570	4,570
Arbitrage rebate calculation	3,000	1,500	1,500	3,000	3,000
Dissemination agent	13,000	6,500	6,500	13,000	13,000
Trustee	26,500	23,166	3,334	26,500	35,000
Telephone	250	125	125	250	250
Postage	1,500	2,971	1,000	3,971	1,500
Printing & binding	2,000	1,000	1,000	2,000	2,000
Legal advertising	3,500	794	1,500	2,294	1,000
Annual special district fee	175	175	-	175	175
Insurance	7,100	6,464	-	6,464	6,800
Other current charges	3,500	677	1,000	1,677	2,000
Office supplies	500	364	350	714	750
Website					
Hosting & maintenance	705	-	705	705	705
ADA compliance	200	-	200	200	200
Property taxes	687	-	687	687	687
Property appraiser & tax collector	95,961	93,535	2,426	95,961	95,786
Total professional & administrative	275,418	191,692	82,746	274,438	279,693

**TSR
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Adopted Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023		
Field operations					
Contract services					
Field services	28,325	14,163	14,162	28,325	28,325
Landscape maintenance	1,700,000	624,688	775,000	1,399,688	1,760,000
Landscape consulting	60,000	25,000	35,000	60,000	65,400
Landscape aqrbor care	155,000	23,148	131,852	155,000	155,000
Wetland maintenance	68,168	518	67,650	68,168	30,000
Wetland mitigation reporting	4,500	20,575	-	20,575	4,500
Lake maintenance	100,000	42,963	57,037	100,000	100,000
Community trash hauling	330,000	175,931	180,000	355,931	375,000
Off-duty traffic patrols	20,000	200	15,000	15,200	20,000
Wildhog removal	-	-	-	-	16,000
Repairs & maintenance					
Repairs - general	20,000	4,935	7,500	12,435	15,000
Operating supplies	8,000	9,536	3,500	13,036	13,000
Plant replacement	70,000	11,598	58,402	70,000	70,000
Mulch	200,000	111,585	-	111,585	200,000
Playground mulch	18,000	-	18,000	18,000	18,000
Sod	200,000	542	-	542	200,000
Fertilizer/chemicals	30,000	-	30,000	30,000	30,000
Irrigation repairs	30,000	35,750	10,000	45,750	30,000
Irrigation monitoring	2,280	-	2,280	2,280	2,280
Security/alarms/camera/repair	1,500	233	1,267	1,500	1,500
Road & sidewalk	40,000	4,830	35,000	39,830	40,000
Signage maintenance	-	480	-	480	-
Common area signage	3,000	1,042	1,958	3,000	3,000
Bridge & deck maintenance	40,000	17,570	25,000	42,570	60,000
Pressure washing	105,000	240	77,000	77,240	-
Utilities - common area					
Electric	14,500	5,316	9,184	14,500	14,500
Streetlights	380,000	165,929	190,000	355,929	370,000
Irrigation - reclaimed water	70,000	19,311	50,689	70,000	70,000
Gas	450	140	310	450	450

**TSR
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023				Adopted Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
Recreation facilities					
Amenity management staff/contract	389,820	137,140	252,680	389,820	404,861
Office operations	-	-	-	-	128,780
Office rental	80,000	1,456	20,000	21,456	-
Office expenses	8,950	-	2,240	2,240	-
Office utilities	8,850	-	2,215	2,215	-
Office copy machine	4,875	3,654	1,221	4,875	-
Janitorial	24,480	7,500	16,980	24,480	-
Park A/C repairs and maintenance	5,000	630	4,370	5,000	5,000
Pool operations	-	-	-	-	79,194
Pool cleaning	27,594	9,840	17,754	27,594	-
Pool repairs & maintenance	2,500	644	1,856	2,500	-
Pool fence & gate repairs	2,000	631	1,369	2,000	-
Pool - electric	36,000	12,657	23,343	36,000	-
Pool - water	10,000	2,337	7,663	10,000	-
Pool permits and licensing	1,100	-	1,100	1,100	-
Pest services	500	250	250	500	500
Insurance	69,706	54,411	15,295	69,706	69,706
Cable/internet/telephone/software	10,000	6,066	3,934	10,000	10,000
Access cards	5,500	991	4,509	5,500	2,000
Activities	30,000	29,802	198	30,000	30,000
Specialty programming	6,000	2,237	3,763	6,000	6,000
Recreational repairs	2,500	-	2,500	2,500	2,500
Pool signage	1,000	-	1,000	1,000	1,000
Holiday decorations	8,000	8,000	-	8,000	8,000
Other					
Contingency	20,000	6,639	13,361	20,000	55,680
Capital outlay	30,000	-	30,000	30,000	-
Total field operations	<u>4,483,098</u>	<u>1,601,108</u>	<u>2,223,392</u>	<u>3,824,500</u>	<u>4,495,176</u>
Total expenditures	<u>4,758,516</u>	<u>1,792,800</u>	<u>2,306,138</u>	<u>4,098,938</u>	<u>4,774,869</u>
Net increase/(decrease) of fund balance	6,569	2,930,546	(2,232,063)	698,483	-
Fund balance - beginning (unaudited)	811,776	1,332,230	4,262,776	1,332,230	2,030,713
Fund balance - ending (projected)	<u>\$ 818,345</u>	<u>\$ 4,262,776</u>	<u>\$ 2,030,713</u>	<u>\$ 2,030,713</u>	<u>\$ 2,030,713</u>

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COMMUNITY DEVELOPMENT DISTRICT

**STAFF
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Monthly Summary Report

October, 2023

Submitted by:

Renee Hlebak, Starkey Ranch Lifestyle Director

Iliana Santiago, Starkey Ranch Lifestyle Coordinator

Alex Murphy, Operations Director



OCTOBER PROGRAM HIGHLIGHTS

PROGRAM	CATEGORY
You've Been Boood/Spook & Not So Spooky	Contests
Vaxonsite	Health/Educational
One Blood Bus	Health/Educational
A Night in the Haunted Garden	Family Social
Yoga in the Park	Fitness
Break Away Fitness Class	Fitness
Movie in the Park	Family Social
Community Garage Sale	Public
Breakfast in the Park	Family Social
Sip & Solve	Adult Social
Kid's Night Out	Kids Social
Monster Mash Dash	Fitness
Gator Talk	Educational
Little Mini Wednesday	Kids Social/Educational
Food Truck Friday	Family Social
Yoga	Fitness
ISR, Group & Private Swim Lessons	Fitness/Educational



OCTOBER AMENITY RENTALS

AMENITY LOCATION	FREQUENCY	REVENUE
Cunningham Hall	6 Days /26 Hours	\$1300
Whitfield Park Pavilion	3 Days/13 Hours	\$195
Homestead Park Pavilion	2 Days/8 Hours	\$120
Albritton Park Pavilion	3 Days/ Hours	\$135
<p>***Rentals usually take place Friday - Sunday, pending Lifestyle Programs and needed access to the facilities. Resident Clubs, Fitness and Community Associations are not included in these numbers. Deposits for Cunningham Hall and Damage Costs are not included. Damage costs are rarely charged/a concern after rentals. Deposit Checks for Cunningham Hall are held until the Monday after the rental, they are then returned or shred per the resident's request.***</p>		

FACILITY OPERATIONS & MAINTENANCE

ITEM	STATUS	CONCLUSION
Broken Step at Whitfield Park	Complete	Steps were damaged in mower accident, staff repaired.
Broken Pressure Valve at Welcome Center	Complete	Valve went and water was pouring out of pipes outside of the Welcome Center. Staff repaired and replaced.
Replace and Reset Pavers at Albritton Park Pool	In Progress	Issues with shower drain and landscaping/dirt ending up in pool. Staff removed and is resetting pavers
Cunningham Hall A/C Maintenance	Complete	Service completed and filters changed.
New Gator Cart Issues with Factory Parts	In Progress	After only two days we discovered the new Gator Cart was over heating. Everglades Equipment is working with John Deer to repair the issues and make us happy.
Relocating Trash Cans	In Progress	New map & relocating problem cans that neighbors keep filling up with landscaping & personal trash.
Replacement Tables for Hall	Complete	Tables received and split between Cunningham Hall and the Welcome Center
Bathroom Code Locks at Cunningham Park	Complete	Lock Replaced.
Resident Filing System	In Progress	Making the more owner information more organized and secure in the Welcome Center/Office.
Pool Safety Equipment	Complete	A few items needed repairs, but ropes were replaced for compliance with the Health Department/County
Touch-up painting, pressure washing, filling holes at the dog parks, replacing boards & bricks on pedestrian walk ways.	In Progress	Ongoing projects in the community continually needing to be addressed. This does not include daily Park Attendant duties such as trash, park checks, rentals, etc.

NOVEMBER PROGRAM FORECAST

PROGRAM	DATE
Vaxonsite	Nov.1 st
Trivia Night	Nov. 3 rd
3D Mobile Mammography	Nov. 11 th
Yoga in the Park	Nov. 12 th
On Spot Dermatology	Nov. 14 th
Nutrition Bite Webinar	Nov. 15 th
Sip & Paint	Nov. 16 th
Kid's Night Out	Nov. 17 th
Holiday Bazaar	Nov. 18 th
Drink This, Make That	Nov. 22 nd
Pie Burner	Nov. 25 th
Little Mini Wednesday	Nov. 1 st & 15 th
Food Truck Friday	Every Friday
Starkey Ranch Cook Book - Gathering Recipes	All Month
Food Drive	All Month
Yoga	Every Monday
Peak Personal Training	Based on Resident Request

BE OUR GUEST & PUT YOUR KNOWLEDGE TO THE TEST

TRIVIA NIGHT

NOVEMBER 3RD, 2023
6:00 PM - 8:00 PM
WELCOME CENTER

COME AND PUT YOUR DISNEY/PIXAR KNOWLEDGE TO THE TEST WITH TIMELESS ENTERTAINMENT! THE LIFESTYLE TEAM WILL BE GIVING AWAY PRIZES TO THE WINNERS!

FEE (AGES 5+): \$15
(4 & UNDER: FREE ENTRY)

RSPV REQUIRED

Yoga with Paulina

Please register by emailing: Fun@ourstarkeyranch.com

Mondays: 6:30 PM - 7:30 PM
\$30/month

EVERY participant must register BEFORE the session. Sessions are non-refundable and non-transferrable unless a class is cancelled by the Lifestyle Team. MUST HAVE A CREDIT CARD ON FILE!

Each class must have a minimum of 4 participants to run the class.

**Sunday, November 12th, 2023 at 9 am
FREE for ALL Residents!**

This 60 -minute practice will include sun salutations, meditation for grounding, breath work in the fresh air, and nature-inspired poses. Whether you're a seasoned yogi or new to the practice, bring a towel and mat to Cunningham park.

THANKS FOOD DRIVE GIVING

We would love your help in providing Thanksgiving meals to families in need

We Are Collecting The Following Items:

Canned Gravy	White Rice
Canned Corn	Canned Yams
Stuffing	Mashed Potatoes
Crabapple Sauce	Boiled Mac and Cheese
Cornbread	Canned Vegetables

Items Will Be Collected: OCTOBER 30TH - NOVEMBER 10TH

Drop Off Location: The Starkey Ranch Welcome Center, 2075 West Starkey Rd, Starkey Ranch, TX 75782

KIDS NIGHT OUT

LOTTERY DRAWS
NOVEMBER 2, 2023 AT 10 AM

LOTTERY DRAWS
NOVEMBER 9TH, 2023 AT 5 PM

CALLING ALL KIDS AGES 5-12 YEARS OLD! COME HANG OUT WITH THE LIFESTYLE TEAM TO ENJOY PIZZA, GAMES & A MOVIE!

KIDS NIGHT OUT IS BASED ON A LOTTERY SYSTEM
ONLY 25 SPOTS AVAILABLE.

THERE WILL BE A WAITLIST FOR THOSE WHO WERE NOT PICKED FOR THE LOTTERY

NOVEMBER 17TH, 2023 | 5:30 - 9:30 PM | CUNNINGHAM HALL | \$20 PER CHILD

THANK YOU.



TSR

COMMUNITY DEVELOPMENT DISTRICT

**STAFF
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Wrathell, Hunt and Associates, LLC

TO: TSR Board of Supervisors
 FROM: Barry Mazzoni – Operations Manager
 DATE: November 1, 2023
 SUBJECT: Status Report – Field Operations

FOLLOW-UPS ON RECENT PROJECTS:

- **Swine Solutions / Hog Hunting:** The addendum has been executed and the vendor will be starting in the month of November.
- **Solitude:** The proposals for the four Stencil ponds and the pond dye have been received and executed. The pond dying will begin in the month of November. The Esplanade board has requested that we notify them when dying begins on the ponds within their borders.
- **Pond Bank Erosion:** District Counsel is seeking direction from the board regarding what percent to charge each homeowner that received the letter for the pond erosion adjacent to their property. Field operations does not feel it is their place to provide that guidance as the decision to charge the maintenance back to homeowners is the decision of the board. The final invoice charges are below.

Quantity	Description	U/M	Rate	Serviced Date	Amount
	Wash Out Repair 13478 Batten Lane, Repair with filter fabric base, geoweb stabilization gridding filled with fill dirt and compacted. Bahia sod to the existing sod line, rip rap to the waterline. Washout is approx 15'X2'XX18" deep		1,344.00		1,344.00
	4204 Woods Rider Loop. Repair with filter fabric base, Geoweb stabilization gridding filled with compacted fill dirt with turf reinforcement matting on top of the geowebbing and bahia sod to the existing sod line, rip rap to the waterline. Sod will be staked to prevent movement. Washout is approx. 20'X70'X2'		5,812.00		5,812.00
	4240 Woods Rider Loop. Repair with filter fabric base, Geoweb stabilization gridding filled with compacted fill dirt, turf reinforcement matting then bahia sod to the existing sod line, rip rap to the waterline. Washout is approx. 18'X4'X3' deep.		1,520.00		1,520.00
	3965 Bonfire Dr repair with filter fabric base, geoweb stabilization gridding filled with fill dirt and compacted. Bahia sod to the existing sod line, rip rap to the waterline. Washout is approx 15'X4'X3'		1,827.00		1,827.00
	Pond Bank Repair CO # 1 - Repair washout behind 13047 Payton St.		1,250.00		1,250.00

Accounts over 60 days past due will be subject to credit hold and services may be suspended. All past due amounts are subject to interest at 1.5% per month plus costs of collection including attorney fees if incurred.

Total	\$11,753.00
Payments/Credits	\$0.00
Balance Due	\$11,753.00

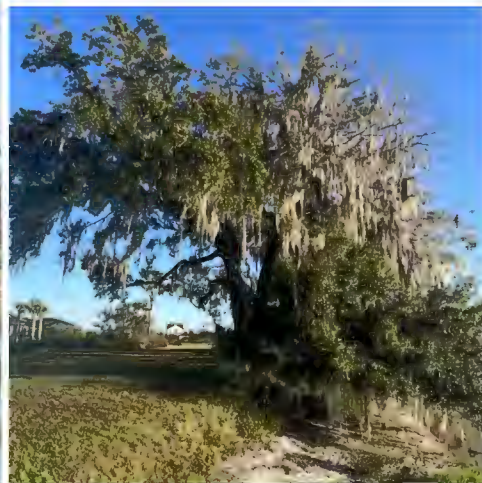
- **Sidewalk / Asphalt Repairs:** The most recent round of sidewalk and asphalt repairs have been completed. Field operations has walked these areas and confirmed completion.
- **Landscaping / Rangeland West:** Sunscape Consulting has completed its design work for Rangeland West. This will be presented at the November board meeting for the board's review. Mark Yahn will be available to explain the design and the pricing.
- **Frontier Damage Assessment:** The final assessment of the damage has been sent to Frontier for consideration and resolution. On October 27th Operations was notified that a check in the amount of \$7057.90 is being cut to the District to compensate for the final damage assessment. When received, Operations believes this resolves the District's turf and irrigation concerns.
- **Heart Pine Avenue / Long Spur Ave Paver Sections:** The proposal and agreement to complete this work has been executed. **Work is scheduled for Monday, November 20th, which will coincide with the Thanksgiving holiday break.** Coordinating with Lifestyle team to advise residents of any potential road closures.

PARCEL TURNOVER UPDATES:

- **Albritton Park:** We are in the process of scheduling the installation of pine straw in coordination with the other recently approved enhancement projects.
- **Parcel B2:** Landscaping maintenance to begin soon. LMP is working on the addendum for this area for approval by the Board. The final agreement for the turnover and compensation to the District is being worked out between the District Counsel and counsel for Homes by West Bay. The payment to the District has been received and is being held pending signing of the agreement by both parties.
- **Parcel B1:** The sod damage to this area will be resolved with the agreement for Parcel B2.
- **Parcel E (1):** *Taylor Morrison has agreed to review proposals obtained by the District from LMP to correct Irrigation concerns. If they accept the proposal and agree to reimburse the District, we recommend acceptance and transfer of the parcel to the District for maintenance.*
- **Stancil:** Pond maintenance for Ponds A, B, C, and D is expected to begin in November. The balance of the area is not ready for transfer.

LANDSCAPING:

- **Fall Tree Trimming & Healthcare:** The fall arbor care has been completed, including the bio-char applications.
- **Tree Injection Update:** The second injection was completed in early October, per the schedule. Unfortunately, the tree does not appear to be responding positively to the treatments. About two-thirds of the tree has lost its foliage in comparison to similar neighboring trees. Sunscape and Davey Tree are monitoring the tree to determine whether to administer the third treatment or recommend removal.



- **Landscaping Maintenance Area Update:**

Awaiting confirmation of flagging of the area before clearing. Will provide an update at the meeting on this item.

BRIDGES/ ROADWAYS/ SIDEWALKS:

- **Rangeland Wooden Bridge:** The fall wood replacement project should be underway soon. Overall, the bridge appears to be well to the repair and the additional wood replacement authorized by the Board.

PONDS/ LAKES:

- **Solitude Contract:** This vendor's contract with the District is set to expire August 31, 2024. If the Board desires, Field Operations can work with the District Manager and District Counsel to develop a scope and RFP for review in the Spring.