

# Big Cypress Stewardship District

12051 Corporate Boulevard, Orlando, Florida 32817

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<http://bigcypressstewardship.com/>

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The Regular Board Meeting of the Big Cypress Stewardship District Board of Supervisors will be held on **Friday, September 25, 2020, at 10:00 a.m.** using telephonic conferencing due to the COVID-19 Executive Orders 20-52, 20-69, and 20-193. The proposed agenda for this Board Meeting is found below.

Please use the following information to join the telephonic conferencing:

Phone: 1-844-621-3956

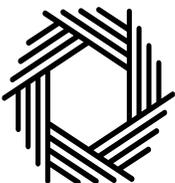
Participant Code: 796 580 192#

## **Auditor Selection Committee Meeting Agenda**

- Roll Call to Confirm a Quorum
- Public Comment Period
- 1. Review of Auditing Services Proposals
  - a) CRI
  - b) Grau
- 2. Ranking of Auditing Services Proposals
- Adjournment

## **Board of Supervisors' Meeting Agenda**

- Call to Order/Roll Call
- Public Comment Period
- 1) Discussion regarding Executive Orders 20-52, 20-69, and 20-193
- 2) Consideration of the Minutes of the June 10, 2020 Landowners' Election Meeting
- 3) Consideration of the Minutes of the June 10, 2020 Auditor Selection Committee Meeting
- 4) Consideration of the Minutes of the June 10, 2020 Board of Supervisors Meeting
- 5) Consideration regarding Materials on the District Website
- 6) Review of Auditor Selection Committee Rankings & Selection of Auditor
- 7) Ratification of Egis Insurance & Risk Advisors Proposal
- 8) Consideration of Interlocal Agreements
- 9) Consideration of Resolution 2020-10, Adopting an Amended Budget for Fiscal Year 2020
- 10) Ratification of Funding Request Nos. 157 - 163
- 11) Statement of the District's Financial Position
- Manager's Report
- Attorney's Report
- Engineer's Report
- President's Report - Big Cypress Update
- Audience Comments and Supervisors' Request
- Adjournment



**pfm**

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**CRI**

# CRI

Helping You Shine  
*by Illuminating Solutions*



*professional services*

## **PROPOSAL FOR** Big Cypress Stewardship District

August 21, 2020

### **PROPOSER**

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



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

[CRIcpa.com](http://CRIcpa.com)

### **SUBMITTED BY**

K. Alan Jowers  
Engagement Partner  
[AJowers@CRIcpa.com](mailto:AJowers@CRIcpa.com)

Katie Sidrony  
Concurring Partner  
[KSidrony@CRIcpa.com](mailto:KSidrony@CRIcpa.com)

Dear Big Cypress Stewardship District:

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

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

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

**Equilibrium.** CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that’s the best of both worlds for our clients.

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

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

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

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

Sincerely,



K. Alan Jowers  
Engagement Partner



## **YOUR NEEDS**

UNDERSTANDING & MEETING YOUR NEEDS	4
------------------------------------	---

## **YOUR SERVICES & FEES**

YOUR SERVICES & FEES	5
----------------------	---

## **YOUR CHOICE: CRI**

FIRM PROFILE	6
--------------	---

GOVERNMENT CREDENTIALS	7
------------------------	---

RELEVANT EXPERIENCE	8
---------------------	---

YOUR SOLUTION TEAM	9
--------------------	---

DELIVERING QUALITY TO YOU	15
---------------------------	----

## **WORKING TOGETHER: OVERVIEW**

SHARING CRI'S VALUES WITH YOU	16
-------------------------------	----

TRANSITIONING YOU	17
-------------------	----

CRI'S GLOBAL RESOURCES	18
------------------------	----

JOIN OUR CONVERSATION	19
-----------------------	----

## **WORKING TOGETHER: DETAILS**

CRI AUDIT FRAMEWORK	20
---------------------	----

CRI AUDIT APPROACH	22
--------------------	----

## **APPENDIX**

APPENDIX A - RFP DOCUMENTS	24
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# UNDERSTANDING & MEETING YOUR NEEDS



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

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



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

SERVICE	CRI FEES 2020	CRI FEES 2021	CRI FEES 2022	CRI FEES 2023	CRI FEES 2024
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000

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

The above fee quote is based in part on the fact that the District has not yet issued bonds or other debt instruments to finance capital asset acquisition and construction. In the event the District issues such debt instruments or upon construction of major infrastructure additions, the audit fee will increase by \$3,000 per year.

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

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

Our professional fees are based on the key assumptions that Big Cypress Stewardship District will:

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



FOUNDED IN 1997 • 10 STATES  • 25+ MARKETS



1900+  
PROFESSIONALS



300+  
PARTNERS



TOP 25 CPA FIRM

(as ranked by Accounting Today)

100,000+  
CLIENTS



20+ YEARS  
OF CONSISTENT GROWTH  
SINCE FORMATION

CRI FIRM VALUES:  
CLIENT SERVICE.  
RESPECT.  
INTEGRITY.



SERVICES

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

INDUSTRY EXPERTISE

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

CRI FAMILY OF COMPANIES

-  Auditwerx
-  CRI Advanced Analytics
-  CRI Capital Advisors
-  CRI Solutions Group
-  CRI TPA Services
-  Level Four Advisory Services
-  Paywerx
-  Preferred Legacy Trust



# CRI'S GOVERNMENTAL EXPERTISE



Audit and Consulting Services for

**500+** governmental entities with annual revenues totaling **\$24 Billion**



**150** single audits for governmental entities with federal funds totaling **\$2.6 Billion**

Consulting and other agreed upon procedures engagements for **150** government entities



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



Member of AICPA's Government Audit Quality Center



## Governmental Partner Designations

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

## CLIENTS WITH ANNUAL REVENUES UP TO:



90+ School Districts  
**\$1.1 Billion**



100+ Municipalities  
**\$1.8 Billion**



60+ Agencies/Authorities  
**\$3 Billion**

## RELEVANT EXPERIENCE



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

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



## K. Alan Jowers

Engagement Partner

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850.337.3213 | Direct



### Representative Clients

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

### Experience

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

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

### Education, Licenses & Certifications

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

### Professional Affiliations

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



## Katie Sidrony

Concurring Partner

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850.337.3206 | Direct



### Representative Clients

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

### Experience

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

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

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

### Education, Licenses & Certifications

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

### Professional Affiliations

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



# Stephen Riggs, IV

Consulting Partner

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## Representative Clients

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

## Experience

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

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

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

## Education, Licenses & Certifications

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

## Professional Affiliations

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



# Grace Hartness

Senior Manager

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850.337.3243 | Direct



## Representative Clients

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

## Experience

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

## Education, Licenses & Certifications

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

## Professional Affiliations

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



## Chad Branson

Senior Manager

CBranson@CRLcpa.com  
850.337.3226 | Direct



### Representative Service Areas

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

### Representative Clients (including previous clients)

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

### Experience

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

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

### Education, Licenses & Certifications

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

### Professional Affiliations

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



# Lauren Villarreal

Supervising Senior

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850.337.3223 | Direct



## Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Employee Benefit Plans
- County and Local Governments
- Non-Profit Organizations

## Experience

Lauren has four years auditing and accounting experience in the Destin office of CRI. She is an audit supervising senior with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as employee benefit plans and commercial businesses. She is currently the in-charge auditor for over a dozen community development districts with several CDD management companies in the State of Florida.

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

Lauren currently supervises engagements for many governmental entities in the State of Florida including community development districts and other special governments. She is active in our firm's governmental industry line as well as the condominium and homeowner association practice. In addition, Lauren has accumulated experience in Federal and Florida Single Audit Acts compliance monitoring and auditing. Lauren has performed several single audits of federal grants under OMB Circular A-133.

## Education, Licenses & Certifications

- BS, Accounting, Florida State University
- BS, Business Administration, Florida State University
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

## Professional Affiliations

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



## AUDIT METHODOLOGY

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

## ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

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

## INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

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

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

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

# SHARING CRI'S VALUES WITH YOU



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



## CLIENT SERVICE

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

## RESPECT

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

## INTEGRITY

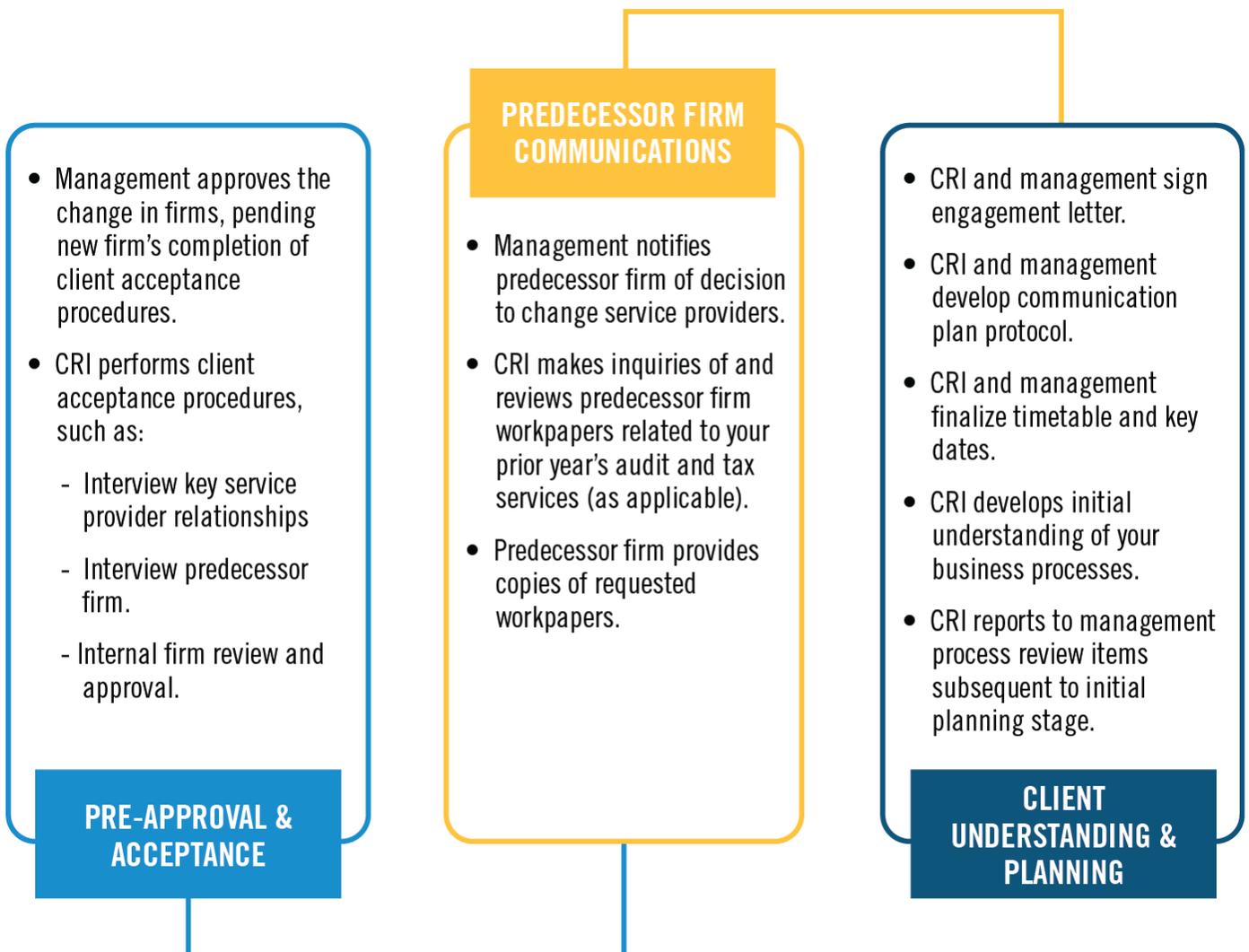
Living with sincerity, transparency, and honesty



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

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

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





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

## WHO IS PRIMEGLOBAL?



## HOW OUR PRIMEGLOBAL MEMBERS CAN BENEFIT YOU

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

### 4 KEY BENEFITS TO CRI CLIENTS FROM OUR PRIMEGLOBAL MEMBERSHIP

- 1

**SOLUTIONS**  
that are worldwide and world-class.
- 2

**ACCESSIBILITY**  
to knowledge and resources of statutory, regulatory, and compliance requirements throughout the world.
- 3

**DECISION MAKING**  
with the support of local connections and cultural understanding throughout regions of the world.
- 4

**SINGLE POINT OF CONTACT**  
CRI's team serves as your contact for each engagement, and we project manage across the entire team - including other PrimeGlobal firms and specialists.



We know that some information that makes perfect sense to a CPA may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on [CRIcpa.com](http://CRIcpa.com) and across all our many social channels.

## FOLLOW CRI ON SOCIAL MEDIA @GRICPA



## SUBSCRIBE TO THE CRI E-NEWSLETTER

[CRICPA.COM/NEWSLETTER-SIGNUP](http://CRICPA.COM/NEWSLETTER-SIGNUP)



### IT FIGURES: THE CRI PODCAST

Created to provide insight into the latest developments and regulations in the accounting and finance space, It Figures is an accounting and advisory focused podcast for business and organization leaders, entrepreneurs, and anyone who is looking to go beyond the status quo.

Listen on Apple Podcasts, Spotify, iHeart Radio, and more.  
[itfigurespodcast.com](http://itfigurespodcast.com)



### CRI's CEO ACTION FOR DIVERSITY AND INCLUSION

Carr, Riggs & Ingram is committed to fostering an inclusive and diverse place for all employees to work in and engage. When our managing partner and chairman, Bill Carr, signed the CEO Action for Diversity & Inclusion™ pledge, he made a public commitment to building a productive, diverse, and inclusive workplace. [Learn more about CRI's commitment to Diversity and Inclusion.](#)

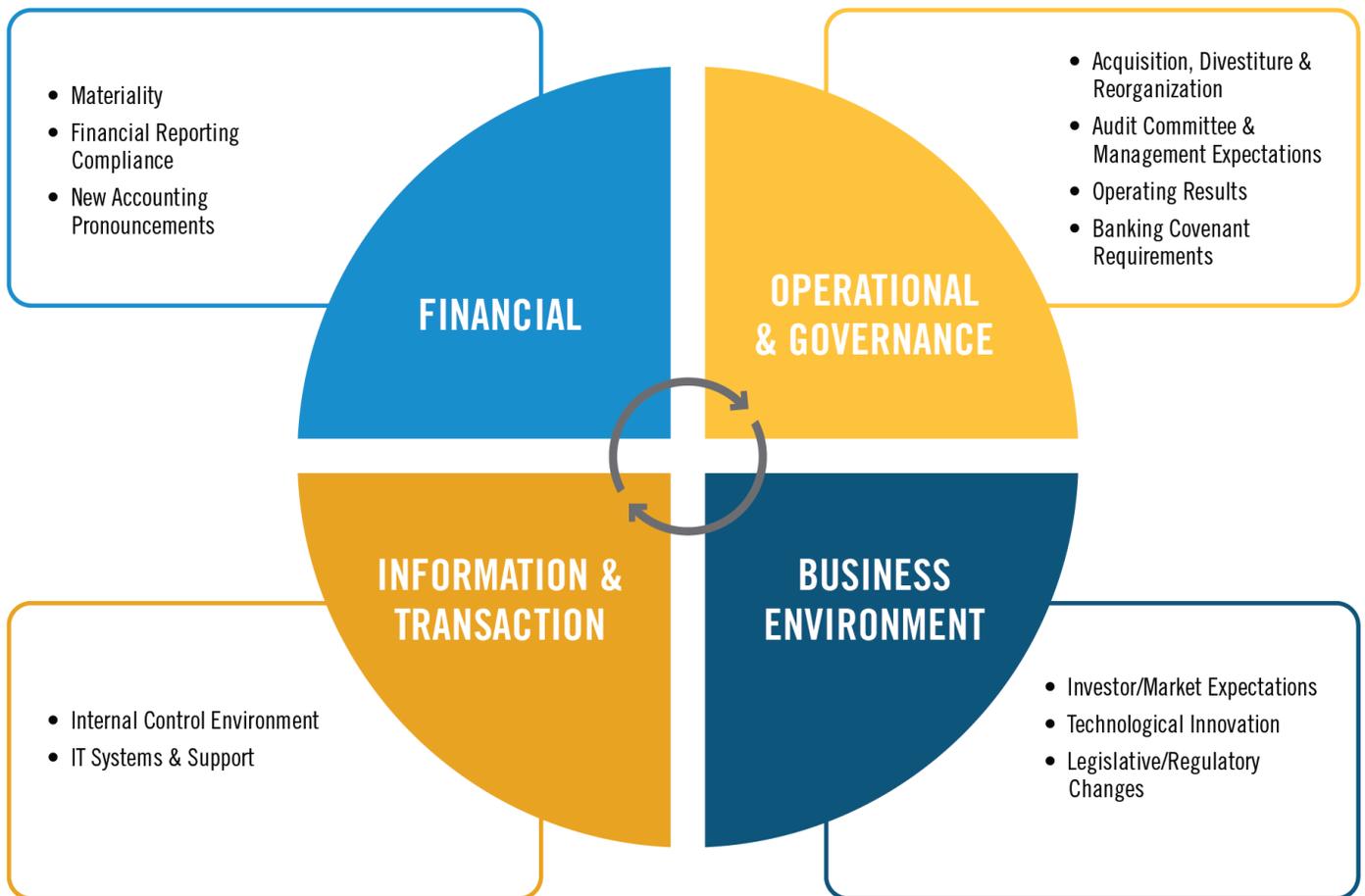


Our proposed services require a coordinated effort between us and Big Cypress Stewardship District’s team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

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

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

We assess risks in the following areas:





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

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

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

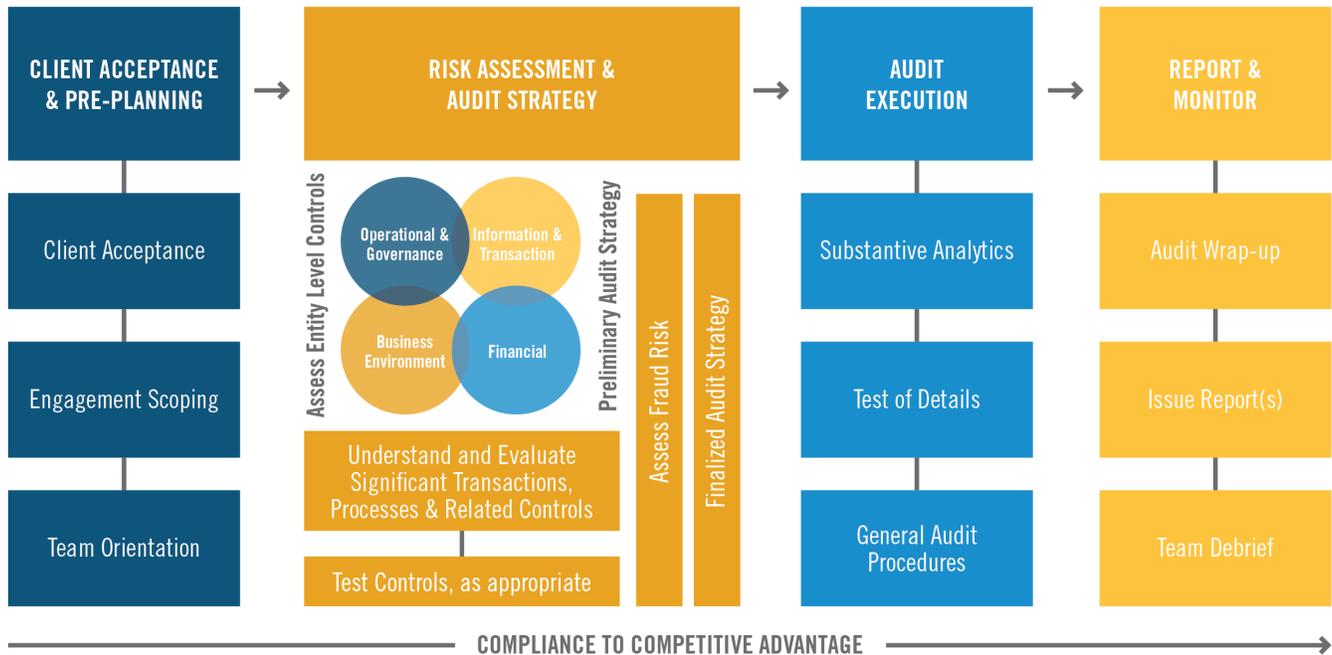
- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

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

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



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





## STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

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

## STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

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

## STAGE 3: AUDIT EXECUTION

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

## STAGE 4: REPORT & MONITOR

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



### **BIG CYPRESS STEWARDSHIP DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Big Cypress Stewardship District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2020, with an option for four (4) additional optional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in the Collier County, Florida, and has an annual operating budget of approximately \$33,570.00. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2020, be completed no later than April 15, 2021.

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.

Proposers must provide three (3) copies and one (1) electronic copy of their proposal to PFM Group Consulting, LLC, 12051 Corporate Blvd., Orlando, Florida 32817 ("District Manager") telephone (407) 723-5900, in an envelope marked on the outside "Auditing Services, Big Cypress Stewardship District." Proposals must be received by August 21, 2020 at 3:00 p.m., at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Lynne Mullins  
Assistant District Manager

*Run date: must be published in at least one newspaper of general circulation in the District and the county in which the District is located. The public announcement must allow for at least 7 days for the submission of proposals.*



## **BIG CYPRESS STEWARDSHIP DISTRICT**

### **REQUEST FOR PROPOSALS**

#### **District Auditing Services for Fiscal Year 2020 Collier County, Florida**

#### **INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than **August 21, 2020**, at 3:00 p.m., at the offices of District Manager, located at PFM Group Consulting, LLC, 12051 Corporate Blvd., Orlando, Florida 32817, telephone (407) 723-5900. 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 three (3) copies and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Big Cypress Stewardship District" on the face of it.

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

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

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



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

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

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of 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 four (4) 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.



## BIG CYPRESS STEWARDSHIP 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)**

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Grau**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **BIG CYPRESS STEWARDSHIP DISTRICT**

Proposal Due: August 21, 2020  
3:00PM

**Submitted to:**

Big Cypress Stewardship District  
c/o District Manager  
12051 Corporate Boulevard  
Orlando, Florida 32817

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**Submitted by:**

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

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

**Fax** (561) 994-5823

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

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



## **Table of Contents**

	<b>PAGE</b>
EXECUTIVE SUMMARY / TRANSMITTAL LETTER .....	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES .....	17
SUPPLEMENTAL INFORMATION .....	19



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 21, 2020

Big Cypress Stewardship District  
c/o District Manager  
12051 Corporate Boulevard  
Orlando, Florida 32817

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

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

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

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

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

### Developing Relationships

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

### Maintaining an Impeccable Reputation

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

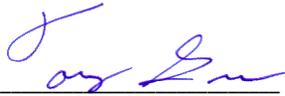
### Complying With Standards

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

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

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

Very truly yours,  
Grau & Associates



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Antonio J. Grau

# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



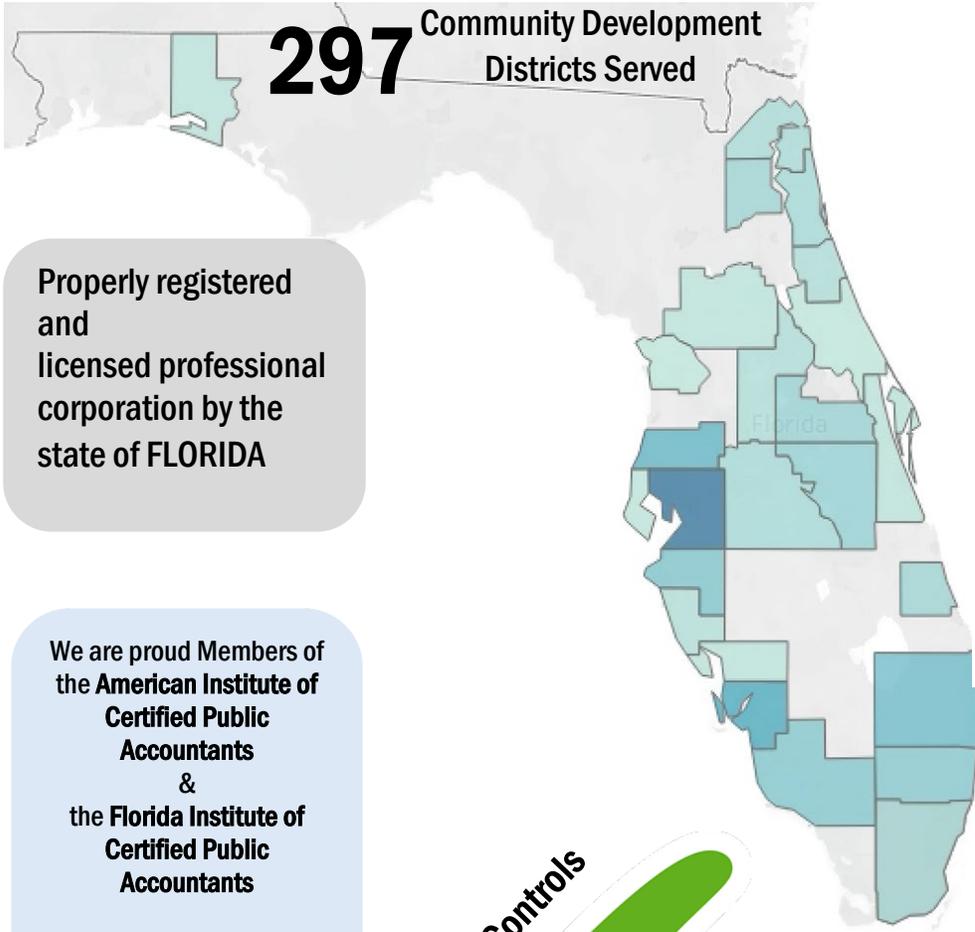
2 Partners  
13 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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



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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review  
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,  
*FICPA Peer Review Committee*

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

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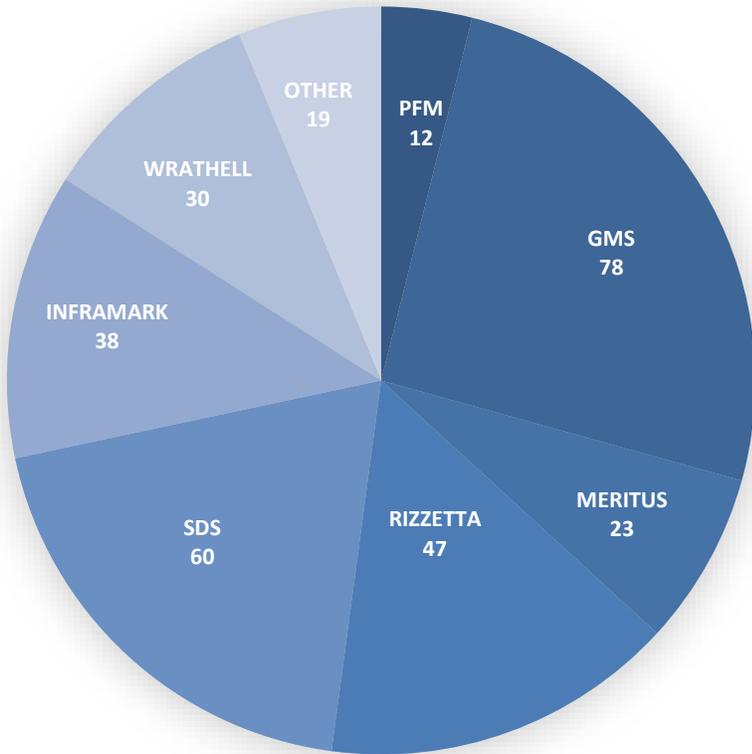
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)

# **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+*  
*CPE (last 2 years): Government Accounting, Auditing: 66 hours; Accounting, Auditing and Other: 25 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

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

*Years Performing Audits: 14+*  
*CPE (last 2 years): Government Accounting, Auditing: 59 hours; Accounting, Auditing and Other: 45 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, FASD*

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

Tony Grau

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

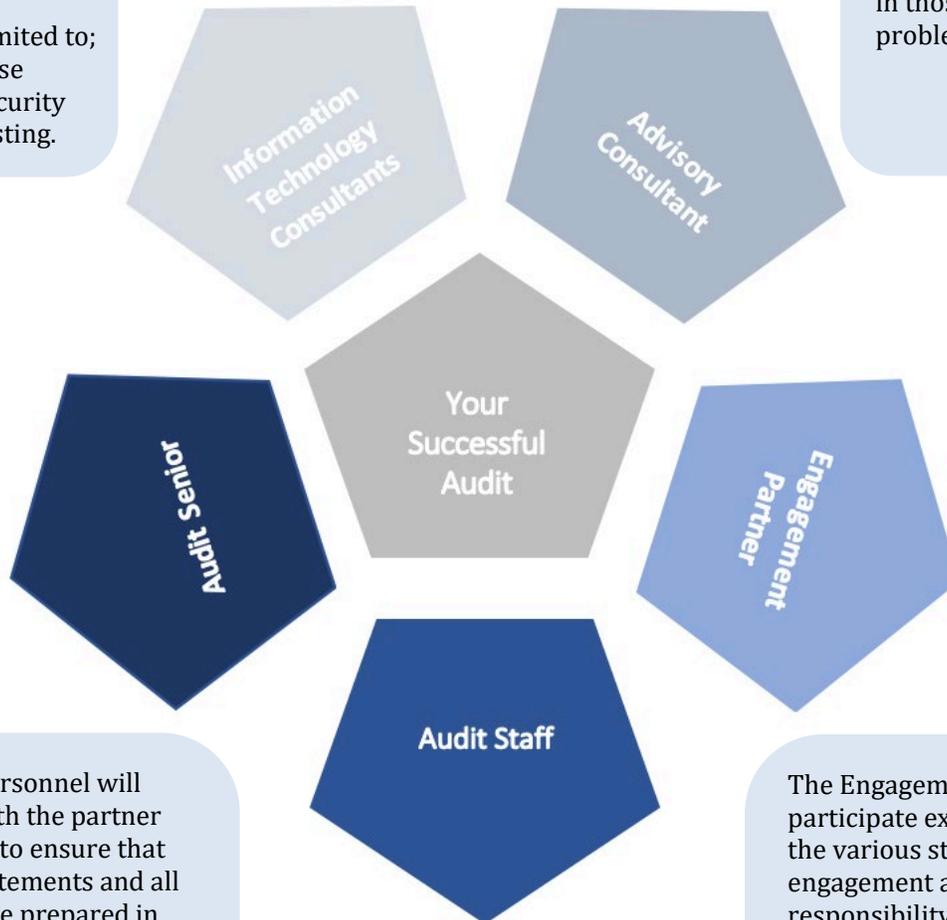
Racquel McIntosh

# YOUR ENGAGEMENT TEAM

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

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

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



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

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



# Antonio 'Tony' J. Grau, CPA Partner

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

## Experience

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

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

## Education

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

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## Clients Served (partial list)

(>300) Various Special Districts, including:

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

## Professional Associations/Memberships

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

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	66
Accounting, Auditing and Other	25
Total Hours	91 (includes of 4 hours of Ethics CPE)



# Racquel C. McIntosh, CPA

## Partner

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

### Experience

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

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

### Education

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

### Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

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

### Professional Associations/ Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- FICPA State & Local Government Committee
- FGFOA Palm Beach Chapter

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	59
Accounting, Auditing and Other	45
Total Hours	<u>104</u> (includes of 4 hours of Ethics CPE)

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

## Dunes Community Development District

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

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## Two Creeks Community Development District

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

---

## Journey's End Community Development District

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

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

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

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

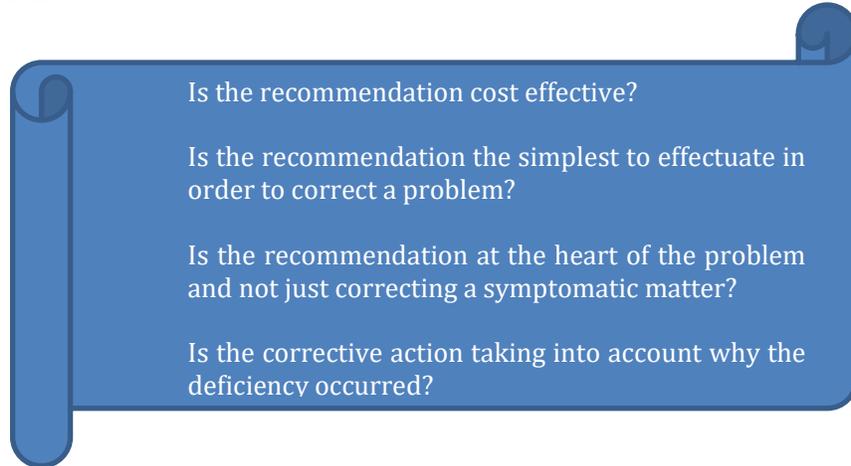
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## PARTIAL LIST OF CLIENTS

<b>SPECIAL DISTRICTS</b>	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
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓	✓	9/30
Florida Green Finance Authority	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓			✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓			✓	9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓			✓	9/30
Ranger Drainage District	✓			✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓	✓	✓	✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
West Villages Independent District	✓		✓	✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>4</b>	<b>5</b>	<b>332</b>	

# **ADDITIONAL SERVICES**

## **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

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

## **ARBITRAGE**

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

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing **Big Cypress Stewardship District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Ranking of Auditing Services Proposals**

**Big Cypress Stewardship District  
Auditor Selection - Manager's Recommended Rankings**

<b>Criteria</b>	<b>Possible Points</b>	<b>Grau &amp; Associates</b>	<b>Grau Rec. Points</b>	<b>Carr Riggs Ingram</b>	<b>CRI Rec. Points</b>
Ability of Personnel	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified, Multiple CPAs on Staff	20.0
Proposer's Experience	20.0	Extensive CDD Experience	20.0	Extensive CDD Experience	20.0
Understanding of Scope of Work	20.0	Sufficient	20.0	Sufficient	20.0
Ability to Furnish Required Services	20.0	Capable	20.0	Capable	20.0
Price for Services for Three Years	20.0	\$2,800 + \$2,900 + \$3,000 + \$3,100 + \$3,200 = \$15,000	20.0	\$4,000 + \$4,000 + \$4,000 + \$4,000 + \$4,000 = \$20,000	13.3
<b>Total</b>	<b>100.0</b>		<b>100.0</b>		<b>93.3</b>

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Executive Orders  
20-52, 20-69, and 20-193**

# STATE OF FLORIDA

## OFFICE OF THE GOVERNOR

### EXECUTIVE ORDER NUMBER 20-52

(Emergency Management - COVID-19 Public Health Emergency)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1) Performance of public work and taking whatever prudent action is necessary to ensure the health, safety, and welfare of the community;

2) Entering into contracts; however, political subdivisions are cautioned against entering into time and materials contracts without ceiling as defined by 2 CFR 200.318(j) or cost plus percentage contracts as defined by 2 CFR 200.323(d);

3) Incurring obligations;

4) Employment of permanent and temporary workers;

5) Utilization of volunteer workers;

6) Rental of equipment;

7) Acquisition and distribution, with or without compensation, of supplies, materials, and facilities; and,

8) Appropriation and expenditure of public funds.

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

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

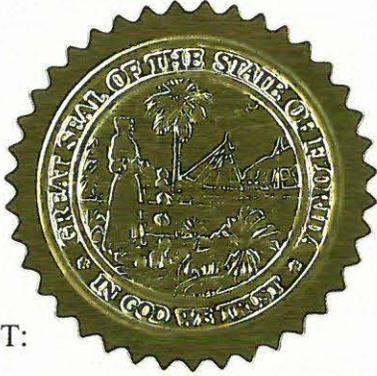
- 1) Maintain an accurate and up-to-date list of all such closures; and,
- 2) Provide that list daily to the State Coordinating Officer.

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

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

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

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



ATTEST:

*Laurel McKee*  
SECRETARY OF STATE

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

*[Signature]*  
\_\_\_\_\_  
RON DESANTIS, GOVERNOR

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

# STATE OF FLORIDA

## OFFICE OF THE GOVERNOR EXECUTIVE ORDER NUMBER 20-69

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

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

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

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

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

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

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

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

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

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

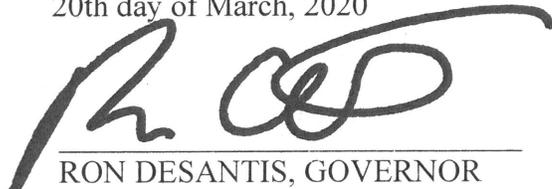
Section 2. Local government bodies may utilize communications media technology, such as telephonic and video conferencing, as provided in section 120.54(5)(b)2., Florida Statutes.

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

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



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

  
\_\_\_\_\_  
RON DESANTIS, GOVERNOR

ATTEST:

  
\_\_\_\_\_  
SECRETARY OF STATE

TALLAHASSEE, FLORIDA  
2020 MAR 20 AM 9:38

FILED

# STATE OF FLORIDA

## OFFICE OF THE GOVERNOR EXECUTIVE ORDER NUMBER 20-193

(Amending Executive Order 20-179)

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

**WHEREAS**, Executive Order 20-69, as amended by Executive Order 20-179, requires amendment to provide local government bodies with additional time to notice their meetings.

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

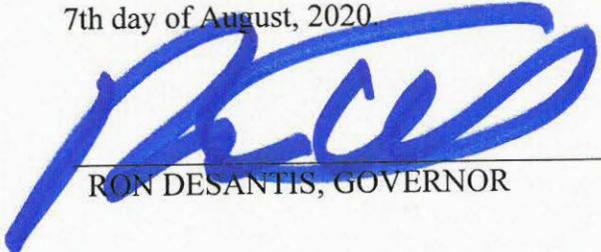
### Section 1.

Section 3. of Executive Order 20-179 is amended to read, as follows:

Except as amended herein, I hereby extend Executive Order 20-69, as extended by Executive Orders 20-112, 20-123, 20-139 and 20-150, until 12:01 a.m. on October 1, 2020.



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 7th day of August, 2020.

  
RON DESANTIS, GOVERNOR

ATTEST:

  
SECRETARY OF STATE

DEPARTMENT OF STATE  
TALLAHASSEE, FLORIDA

2020 AUG -7 PM 4:32

FILED

**BIG CYPRESS STEWARDSHIP DISTRICT  
NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING AND NOTICE AUDIT  
COMMITTEE MEETING HELD DURING PUBLIC HEALTH EMERGENCY DUE TO  
COVID-19.**

The Board of Supervisors (“**Board**”) of the Big Cypress Stewardship District (“**District**”) will hold a regular board meeting September 25, 2020 at 10:00 a.m., where the Board may consider any business that may properly come before it. There will also be an Audit Committee meeting at 10:00 a.m. on the above-referenced date (immediately prior to the onset of the Board of Supervisors’ meeting). The Audit Committee will review, discuss and rank the proposals received to perform the audit for the fiscal year ending September 30, 2020, as previously advertised in accordance with Florida law. A copy of the agenda may be obtained at the offices of the District Manager, PFM Group Consulting, LLC at (407) 723-5935, [waldenj@pfm.com](mailto:waldenj@pfm.com) (“**District Manager’s Office**”), during normal business hours, or by visiting the District’s website at <http://bigcypressstewardship.com/>.

In light of the COVID-19 public health emergency, the District will conduct the meeting by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69, and 20-193 issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

*While it is necessary to hold the above referenced meeting utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the meeting can do so telephonically at 1-844-621-3956. Participant Code: 796 580 192#. Participants are strongly encouraged to submit questions and comments to the District Manager by calling (407) 723-5935 or [waldenj@pfm.com](mailto:waldenj@pfm.com) September 24, 2020 at 10:00 a.m. in advance of the meeting to facilitate the Board’s consideration of such questions and comments during the meeting.*

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. The meeting may be continued to a date, time, and place to be specified on the record at the meeting.

As indicated above, the meeting will be conducted by media communications technology. Anyone requiring assistance in order to obtain access to the telephonic, video conferencing, or other communications media technology being utilized to conduct this meeting should contact the District Manager’s Office at least forty-eight (48) hours prior to the meetings.

Any person requiring special accommodations at the meeting because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay

Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

Jennifer Walden  
District Manager

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Minutes of the June 10, 2020  
Landowners' Election Meeting**

**MINUTES OF MEETING  
BIG CYPRESS STEWARDSHIP DISTRICT**

The Landowner Election Meeting of the Big Cypress Stewardship District was held on Wednesday, June 10, 2020 at 10:07 a.m., using telephonic conferencing due to the COVID-19 Executive Orders 20-52, 20-69 & 20-112.

Present and constituting a quorum were:

Patrick Utter	Proxyholder	(via phone)
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Also present were:

Jennifer Walden	PFM	(via phone)
Lynne Mullins	PFM	(via phone)
Johnathan Johnson	Hopping, Green & Sams	(via phone)

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Walden called the meeting to order at 10:07 a.m. and roll call was taken.

**SECOND ORDER OF BUSINESS**

**Notice of Publication**

Ms. Walden has the notice of publication for this meeting and it was a duly advertised meeting.

**THIRD ORDER OF BUSINESS**

**Election of Chairperson for  
the Purpose of Conducting  
the Landowners' Meeting**

Ms. Walden acted as the Chairperson for the meeting.

**FOURTH ORDER OF BUSINESS**

**Election of Supervisor  
a) Determine Number of  
Voting Units Represented  
or Assigned by Proxy**

- b) Nominations for the Position of Supervisor and Term of Office**
- c) Casting of Ballots**
- d) Ballot Tabulations and Results**

Patrick Utter is the authorized voter for:

- Collier Land Holdings, Ltd which owns 16,861 acres and allows for 16,861 votes
- CDC land Investments, LLC which owns 5,344 acres and allows for 5,344 votes

Ms. Walden called for nominations for the total amount of votes of 22,205.

Mr. Utter nominated David Pensabene to Seat 1 with 16,861 and 5,344 votes for a total of 22,205 votes and himself, Patrick Utter to Seat 4 with 16,861 and 5,344 votes for a total of 22,205 votes.

So, Patrick Utter will serve a 3-year term and David Pensabene will serve a 2-year term.

**FIFTH ORDER OF BUSINESS**

**Landowners'  
Questions/Comments**

There were no Landowner questions or comments.

**SIXTH ORDER OF BUSINESS**

**Adjournment**

Ms. Walden adjourned the Landowners Meeting.

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Secretary/Assistant Secretary

---

President/Vice President

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Minutes of the June 10, 2020  
Auditor Selection Committee Meeting**

**MINUTES OF MEETING  
BIG CYPRESS STEWARDSHIP DISTRICT**

The Auditor Selection Committee Meeting of the Big Cypress Stewardship District was held on Wednesday, June 10, 2020 at 10:47 a.m., using telephonic conferencing due to the COVID-19 Executive Orders 20-52, 20-69 & 20-112.

Present and constituting a quorum were:

Patrick Utter	Committee Member	(via phone)
Nancy Payton	Committee Member	(via phone)
Cecil Howell	Committee Member	(via phone)
John McGarvey	Committee Member	(via phone)
David Pensabene	Committee Member	(via phone)

Also present were:

Jennifer Walden	PFM	(via phone)
Lynne Mullins	PFM	(via phone)
Verona Griffith	PFM	(via phone)
Amanda Lane	PFM	(via phone)
Johnathan Johnson	Hopping, Green & Sams	(via phone)

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Walden called the meeting to order at 10:47 a.m. and roll call was taken.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Walden called for public comments on any of the agenda items. There were no public comments at this time.

**THIRD ORDER OF BUSINESS**

**Review and Approval of Audit Documents**

- a) Audit RFP**
- b) Instructions to Proposers**
- c) Evaluation Criteria – with and without price**

Ms. Walden presented the audit documents and the biggest item being the evaluation criteria to be with or without price. We recommend with price but that I ultimately up to the Committee to decide.

On Motion, by Mr. Utter, and seconded by Mr. Howell, with all in favor the Audit Selection Committed approved Evaluation Criteria to include price.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

There was no other business to discuss. Ms. Walden requested a motion to close the Auditor Selection Committee

On Motion, by Mr. Utter, and seconded by Mr. Howell, with all in favor Auditor Selection Committee of the Big Cypress Stewardship District adjourned the June 10, 2020 Auditor Selection Committee Meeting.

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

\_\_\_\_\_  
President/Vice President

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Minutes of the June 10, 2020  
Board of Supervisors Meeting**

**MINUTES OF MEETING  
BIG CYPRESS STEWARDSHIP DISTRICT**

The regular Board Meeting of the Board of Supervisors of the Big Cypress Stewardship District was held on Wednesday, June 10, 2020 at 10:12 a.m., using telephonic conferencing due to the COVID-19 Executive Orders 20-52, 20-69 & 20-112.

Present and constituting a quorum were:

Patrick Utter	President	(via phone)
Nancy Payton	Assistant Secretary	(via phone)
Cecil Howell	Assistant Secretary	(via phone)
John McGarvey	Assistant Secretary	(via phone)
David Pensabene	Board Member	(via phone)

Also present were:

Jennifer Walden	PFM	(via phone)
Lynne Mullins	PFM	(via phone)
Verona Griffith	PFM	(via phone)
Amanda Lane	PFM	(via phone)
Johnathan Johnson	Hopping, Green & Sams	(via phone)
Mike Williams	Akerman	(via phone)
Dominick Amico	Agnoli Barber & Brundage, Inc.	(via phone)

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Walden called the meeting to order at 10:12 a.m. and roll call was taken.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Walden called for public comments on any of the agenda items. There were no public comments.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of  
Office to New Board Members**

Ms. Walden noted that Mr. Utter and Mr. Pensabene were both administered the oath of office prior to the start of the meeting.

**FOURTH ORDER OF BUSINESS**

**Discussion regarding  
Executive Orders 20-52, 20-  
69, and 20-112**

Included in the packet are these executive orders which state that the District is able to hold their meetings via telephonic conferencing due to the COVID-19 situation. Also included is a proof of the ad that was placed for today's meeting which notes those executive orders as well as the telephonic conferencing information so the public can safely join. No action is required but happy to answer any questions.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution  
2020-05, Re-Designating the  
Officers of the Big Cypress  
Stewardship District**

Ms. Walden stated currently the officers are Pat Utter as President, Glen Harrell as Vice President, Jennifer Walden as Secretary and Treasurer, John McGarvey, Cecil Howell, Nancy Payton as Assistant Secretaries, Sonali Patil as Assistant Treasurer and Assistant Secretary and Jennifer Glasgow as Assistant Treasurer. The Board is free to make any changes it sees fit. We are recommending keeping myself as Secretary and Treasurer, Jennifer Glasgow as Assistant Treasurer and putting Lynne Mullins as Assistant Treasurer and Assistant Secretary. The Board needs to add in David Pensabene and nominate a new Vice-President. A discussion took place.

On Motion, by Mr. Utter, and seconded by Mr. Howell, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District approved Resolution 2020-05, Re-Designating the Officers of the Big Cypress Stewardship District, as follows: Mr. Patrick Utter as President, Ms. Nancy Payton as Vice President, Ms. Jennifer Walden as Secretary and Treasurer, Mr. John McGarvey, Mr. Cecil Howell, and Mr. David Pensabene as Assistant Secretaries, Ms. Lynne Mullins as Assistant Treasurer and Assistant Secretary, and Ms. Jennifer Glasgow as Assistant Treasurer.

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution  
2020-06, Canvassing and  
Certifying the Results of the  
Landowners' Election**

Ms. Walden stated for the purpose of canvassing and certifying the results of the Landowner's Election that just took place. Mr. Pat Utter was reelected as a Supervisor with 22,205 votes and will serve a term of office of three years and Mr. David Pensabene was reelected as a Supervisor with 22,205 votes and will serve a term of office of two years.

On Motion, by Mr. Utter, and seconded by Ms. Payton, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District approved Resolution 2020-06, Canvassing and Certifying the Results of the Landowners' Election.

**SEVENTH ORDER OF BUSINESS**

**Consideration of the Minutes  
of the March 4, 2020 Board of  
Supervisors' Meeting**

The Board reviewed the minutes of the March 4, 2020 Board of Supervisors' Meeting.

On Motion, by Mr. Howell, and seconded by Ms. Payton, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District approved Minutes of the March 4, 2020 Board of Supervisors' Meeting.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution  
2020-07, Approving FY 2020-  
2021 Meeting Schedule**

Ms. Walden proposed the first Wednesday of the 3<sup>rd</sup> month of each quarter at 10 a.m. at the office of Collier Enterprises in Naples - December 2, 2020, March 3, 2021, June 2, 2021 and September 1, 2021 as the scheduled dates for the Board to meet. Just like in the past, if there are no items to come before the Board for the scheduled date, we can cancel the meeting.

On Motion, by Ms. Payton, and seconded by Mr. Utter, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District approved Resolution 2020-07, Approving FY 2020-2021 Meeting Schedule.

**NINTH ORDER OF BUSINESS**

**Public Hearing to Consider FY  
2020-2021 Budget**

- a) **Public Comment**
- b) **Consideration of Resolution 2020-08, Adopting Final Budget for FY 2020-2021**
- c) **Affidavit of Publication**

Ms. Walden stated the published affidavit is included within the agenda package and the District noticed the public hearing pursuant to Florida Statutes. She requested a motion to open the public hearing.

On Motion, by Mr. Utter, and seconded by Ms. Payton, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District opened the Public Hearing.

Ms. Walden stated based on the District moving towards being more active several line items will take an increase and with the addition of bonds there comes additional line items. The overall proposed amount is \$98,575. I will note that this budget is slated to stay Developer Funded which means that it will only pay expenses that are incurred. There were no questions on the budget so, Ms. Walden requested a motion to close the public hearing.

On Motion, by Mr. Utter, and seconded by Ms. Payton, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District closed the Public Hearing.

Ms. Walden requested a motion apt approve Resolution 2020-08, as presented.

On Motion, by Mr. Howell, and seconded by Ms. Payton, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District approved Resolution 2020-08, Adopting Final Budget for FY 2020-2021.

**TENTH ORDER OF BUSINESS**

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

Ms. Walden stated we are respectfully requesting a small fee increase from \$15,000.00 to \$20,000.00. We haven't taken an increase in three years and coincides with the District moving toward being more active for the next Fiscal Year. I will note that this increase was factored into the budget you just approved and won't take effect until October 2020.

On Motion, by Ms. Payton, and seconded by Mr. Utter, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District approved District Management Fee Increase Letter for Fiscal Year 2021.

**ELEVENTH ORDER OF BUSINESS**

**Consideration FY 2020-2021  
Budget Funding Agreement**

Ms. Walden presented the Fiscal Year 2020-2021 Budget Funding Agreement with Collier Land Holdings Ltd. This is to fund the O&M budget the Board approved in Resolution 2020-08. Mr. Johnson stated this agreement is in the same form that the District has used in prior years and the only things that have changed are the dates on the resolution references.

On Motion, by Mr. Utter, and seconded by Mr. Howell, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District approved FY 2020-2021 Budget Funding Agreement.

**TWELFTH ORDER OF BUSINESS**

**Consideration of First  
Amendment to the Website  
Maintenance Services  
Agreement**

Ms. Walden explained currently the District has this Website Agreement with the District Manager who uses this third-party vendor for the District Website. This is the same vendor that is doing the quarterly ADA auditing services and has agreed to keep the current monthly maintenance pricing the same as it is currently which is \$100.00 per month. Once the District has this in place then PFM will stop billing the District for this service and the bill will come directly from this vendor.

On Motion, by Mr. Utter, and seconded by Ms. Payton, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District approved the First Amendment to the Website Maintenance Services Agreement.

**THIRTEENTH ORDER OF BUSINESS**

**Appointment of Auditor  
Selection Committee**

Ms. Walden explained the District will be reaching the threshold amount to have an audit done on an annual basis, so the first step is for the Board to appoint a committee to select and auditor. The Board can appoint all five members of the Board of Supervisors as the Auditor Selection Committee if it would like which District staff recommends.

On Motion, by Mr. Utter, and seconded by Mr. Howell, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District appointed all five Members of the Board of Supervisors as the Auditor Selection Committee.

**FOURTEENTH ORDER OF BUSINESS**

**Consideration of Engineer's  
Report**

Mr. Amico presented the Engineer's Report on the Bond Validation. Mr. Johnson pointed out for the record the improvements proposed to be funded and authorized under the Bond Validation are itemized. Section 8 outlines the estimated cost in the amount of \$404,000,000.00 inclusive of contingencies, consultants and other soft costs and are categories of improvements permissible under the special act which created the District. Mr. Johnson requested Dr. Fishkind to present his recommendation.

Dr. Fishkind explained in order to finance the estimated Capital Improvement Cost of \$404,000,000.00 it will occur over a significant period of time. The improvements are drainage related and the inflation rate for those kinds of improvements over the last 20 year has been about 3.8% per year. So estimating installation over a 20 year period increases the amount from \$404,000,000.00 to \$850,000,000.00 and in order to finance \$850,000,000.00 worth of improvements, the District will need to issue approximately \$1.2 Billion dollars worth of Bonds. That is about \$54,000.00 per acre and approximately in the same range as other large

Stewardship Districts. The Methodology Report would suggest and request that the Board consider a validation amount of \$1.2 Billion dollars' worth of total Bonds in order to fund the CIP.

Mr. Johnson requested a motion from the Board approving the Engineer's Report as presented by Mr. Amico.

On Motion, by Mr. Utter, and seconded by Mr. McGarvey, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District approved the Engineer's Report.

**FIFTEENTH ORDER OF BUSINESS**

**Consideration of Resolution  
2020-09, Bond Resolution**

Mr. Johnson explained this resolution was prepared by Mr. Williams and the blanks will be filled in with the \$1.2 Billion dollar figure as identified by Dr. Fishkind.

Mr. Williams presented the Bond Resolution. The District must authorize the Bonds, authorize the validation of the Bonds, and allege the creation of a Trust Indenture by attaching the form of a Master Trust Indenture and appointing the Trustee which is US Bank.

Mr. Johnson noted in Section 5 relative to open meetings, District staff referenced the Executive Orders.

On Motion, by Mr. Utter, and seconded by Ms. Payton, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District approved Resolution 2020-09 Bond Resolution, as presented.

**SIXTEENTH ORDER OF BUSINESS**

**Ratification of Funding  
Request No's. 146 - 154**

The Board reviewed Funding Requests No's. 146 – 156. Ms. Walden noted that these have already been approved and paid and just need to be ratified by the Board.

On Motion, by Mr. Utter, and seconded by Mr. McGarvey, with all in favor, the Board of Supervisors of the Big Cypress Stewardship District ratified Funding Request No's. 146 – 156.

**SEVENTEENTH ORDER OF BUSINESS**

**Manager's Report**

Ms. Walden stated behind Tab A are the financials are through the end of May, the District has a total expense of \$39,000.00 vs. a budget of \$33,500.00 so the District is currently running over budget by \$5,500.00. There have been more meetings which contributes to higher Supervisor Fees, Legal Advertising, and the addition of Engineering Fees. The District will need to adopt an amended budget at a later date. No action is required

Next behind Tab B is the letter from the Supervisor of Elections. Each year the District is required to state the number of registered voters onto the record. As of April 15, 2020, there are a total of 0 registered voters in the District. No action is required by the Board.

Ms. Walden reminded the Board the Statement of Financial Disclosure needs to be completed by each of the Board members and submitted to the Supervisor of Elections in the County the Board Member resides by the July 1, 2020 deadline.

**EIGHTEENTH ORDER OF BUSINESS**

**Attorney's Report**

Mr. Johnson nothing additional to report.

**NINETEENTH ORDER OF BUSINESS**

**Engineer's Report**

Mr. Amico had nothing additional to report.

**TWENTIETH ORDER OF BUSINESS**

**President's Report**

Mr. Utter presented an update on River Grass as it was approved in late January by the Collier County Commission and there was a 30-day period that someone can challenge that ruling. On the 30<sup>th</sup> day the Conservancy filed a challenge against Collier County claiming 134 reasons why their decision did not match the comprehensive plan and since then the District intervened in the lawsuit and the Conservancy challenged that and they went to the Judge who agreed with the District, that they are a party that is damaged and deserve to have standing with the court. The District now has full standing with the Court and has an agreement with Collier County to lead the defense and when the District wins the lawsuit, the Conservancy will be required to pay all the

District's legal fees. The most recent motion is a schedule for Court and a Court date planned for the middle of December. The current step the District is in is identifying witnesses.

The Conservancy refiled their motion and the primary change is that they deleted all their references to Panthers so they are not challenging the zoning ruling for anything to do with Panthers but they added in a new claim that the District's transportation impacts are going to overwhelm the animal hospital and that is the primary reason they have standing to challenge the zoning. He describes a few other claims. The Conservancy filed a public records request with the County and that produced 11,000 documents and now legal must review all those documents. He believes he has a strong legal team and will win the lawsuit.

There are two additional village applications in the District in process with Collier County. One is for Long Water Village and the other is for Belle Marr Village and each are about 1,000 acres. Long Water was submitted for the third time last week and will be submitting Belle Marr for the thirteenth time this week. He received a sufficiency determination from the staff, and they must have a staff report in 90 days and the Planning Commission meeting would happen 30 days later and a Commission Meeting would take place 30 days later from that. At the election in November they County Commission could be voting on these two applications. The expectation is to have the villages done by the end of the year.

Mr. Utter explained the RLSA is in the midst of a habitat conservation plan. It is a federal process that will streamline the Army Core of Engineer permitting which is supposed to be out in draft form in the next 60 days and the final draft is expected in September. That document could also be challenged. If everything is resolved the District could have a closing next July or August where they could start development.

**TWENTY-FIRST ORDER OF BUSINESS**

**Supervisor Requests and Audience Comments**

There were no Supervisor requests or audience comments. Ms. Walden requested a motion to accept his resignation.

The floor was open for public comment however there were no members of the public present.

**TWENTY-SECOND ORDER OF BUSINESS**

**Adjournment**

There was no other business to discuss. Ms. Walden requested a motion to adjourn.

On Motion, by Mr. Utter, and seconded by Mr. Howell, with all in favor the Board of Supervisors of the Big Cypress Stewardship District adjourned the June 10, 2020 Board of Supervisors' Meeting.

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

\_\_\_\_\_  
President/Vice President

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Materials on the District Website**

**MEMORANDUM**

**TO:** District Manager  
**FROM:** HGS Attorney  
**DATE:** July 1, 2020  
**RE:** Amendments to Section 189.069(2)(a), *Florida Statutes*

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The Florida Legislature recently enacted amendments to the website requirements contained in Section 189.069(2)(a), *Florida Statutes*, effective July 1, 2020. The full text of these amendments is attached to this memorandum as **Exhibit A**, and the amendments are summarized below:

- The requirement to post the final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district may be satisfied by providing a link to the audit report on the Auditor General's website.
- The public facilities report is no longer required to be posted.
- Meeting materials accompanying meeting or workshop agendas are no longer required to be posted. Please note that the agenda itself is still required to be posted.

The amendments do not prevent districts from including these documents on their websites, but districts may remove them if they so choose. We recommend requesting board direction on a district-by-district basis.

Please do not hesitate to contact your HGS attorney at (850) 222-7500 if you have any questions or concerns.

## CHAPTER 2020-77

### Committee Substitute for Senate Bill No. 1466

An act relating to government accountability; amending s. 189.031, F.S.; specifying conditions under which board members and public employees of special districts do not abuse their public positions; amending s. 189.069, F.S.; revising the list of items required to be included on the websites of special districts; amending s. 190.007, F.S.; specifying conditions under which board members and public employees of community development districts do not abuse their public positions; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Effective January 1, 2021, subsection (6) is added to section 189.031, Florida Statutes, to read:

189.031 Legislative intent for the creation of independent special districts; special act prohibitions; model elements and other requirements; local general-purpose government/Governor and Cabinet creation authorizations.—

(6) GOVERNANCE.—For purposes of s. 8(h)(2), Art. II of the State Constitution, a board member or a public employee of a special district does not abuse his or her public position if the board member or public employee commits an act or omission that is authorized under s. 112.313(7), (12), (15), or (16) or s. 112.3143(3)(b), and an abuse of a board member’s position does not include any act or omission in connection with a vote when the board member has followed the procedures required by s. 112.3143.

Section 2. Paragraph (a) of subsection (2) of section 189.069, Florida Statutes, is amended to read:

189.069 Special districts; required reporting of information; web-based public access.—

(2)(a) A special district shall post the following information, at a minimum, on the district’s official website:

1. The full legal name of the special district.
2. The public purpose of the special district.
3. The name, official address, official e-mail address, and, if applicable, term and appointing authority for each member of the governing body of the special district.
4. The fiscal year of the special district.

5. The full text of the special district's charter, the date of establishment, the establishing entity, and the statute or statutes under which the special district operates, if different from the statute or statutes under which the special district was established. Community development districts may reference chapter 190 as the uniform charter but must include information relating to any grant of special powers.

6. The mailing address, e-mail address, telephone number, and website uniform resource locator of the special district.

7. A description of the boundaries or service area of, and the services provided by, the special district.

8. A listing of all taxes, fees, assessments, or charges imposed and collected by the special district, including the rates or amounts for the fiscal year and the statutory authority for the levy of the tax, fee, assessment, or charge. For purposes of this subparagraph, charges do not include patient charges by a hospital or other health care provider.

9. The primary contact information for the special district for purposes of communication from the department.

10. A code of ethics adopted by the special district, if applicable, and a hyperlink to generally applicable ethics provisions.

11. The budget of the special district and any amendments thereto in accordance with s. 189.016.

12. The final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district. If the special district has submitted its most recent final, complete audit report to the Auditor General, this requirement may be satisfied by providing a link to the audit report on the Auditor General's website.

13. A listing of its regularly scheduled public meetings as required by s. 189.015(1).

~~14. The public facilities report, if applicable.~~

~~15.~~ The link to the Department of Financial Services' website as set forth in s. 218.32(1)(g).

~~15.16.~~ At least 7 days before each meeting or workshop, the agenda of the event, along with any meeting materials available in an electronic format, excluding confidential and exempt information. The information must remain on the website for at least 1 year after the event.

Section 3. Effective January 1, 2021, subsection (1) of section 190.007, Florida Statutes, is amended to read:

190.007 Board of supervisors; general duties.—

(1) The board shall employ, and fix the compensation of, a district manager. The district manager shall have charge and supervision of the works of the district and shall be responsible for preserving and maintaining any improvement or facility constructed or erected pursuant to the provisions of this act, for maintaining and operating the equipment owned by the district, and for performing such other duties as may be prescribed by the board. It shall not be a conflict of interest under chapter 112 for a board member or the district manager or another employee of the district to be a stockholder, officer, or employee of a landowner or of an entity affiliated with a landowner. The district manager may hire or otherwise employ and terminate the employment of such other persons, including, without limitation, professional, supervisory, and clerical employees, as may be necessary and authorized by the board. The compensation and other conditions of employment of the officers and employees of the district shall be as provided by the board. For purposes of s. 8(h)(2), Art. II of the State Constitution, a board member or a public employee of a district does not abuse his or her public position if the board member or public employee commits an act or omission that is authorized under this subsection, s. 112.313(7), (12), (15), or (16), or s. 112.3143(3)(b), and an abuse of a board member's public position does not include any act or omission in connection with a vote when the board member has followed the procedures required by s. 112.3143.

Section 4. Except as otherwise expressly provided in this act, this act shall take effect July 1, 2020.

Approved by the Governor June 23, 2020.

Filed in Office Secretary of State June 23, 2020.

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Auditor Selection Committee Rankings  
& Selection of Auditor**

**Big Cypress Stewardship District  
Auditor Selection - Manager's Recommended Rankings**

<b>Criteria</b>	<b>Possible Points</b>	<b>Grau &amp; Associates</b>	<b>Grau Rec. Points</b>	<b>Carr Riggs Ingram</b>	<b>CRI Rec. Points</b>
Ability of Personnel	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified, Multiple CPAs on Staff	20.0
Proposer's Experience	20.0	Extensive CDD Experience	20.0	Extensive CDD Experience	20.0
Understanding of Scope of Work	20.0	Sufficient	20.0	Sufficient	20.0
Ability to Furnish Required Services	20.0	Capable	20.0	Capable	20.0
Price for Services for Three Years	20.0	\$2,800 + \$2,900 + \$3,000 + \$3,100 + \$3,200 = \$15,000	20.0	\$4,000 + \$4,000 + \$4,000 + \$4,000 + \$4,000 = \$20,000	13.3
<b>Total</b>	<b>100.0</b>		<b>100.0</b>		<b>93.3</b>

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Egis Insurance & Risk Advisors Proposal**



## Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

## Big Cypress Stewardship District

Please review the proposed insurance coverage terms and conditions carefully.

Written request to bind must be received prior to the effective date of coverage.

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.

## About FIA

Florida Insurance Alliance (“FIA”), authorized and regulated by the Florida Office of Insurance Regulation, is a non-assessable, governmental insurance Trust. FIA was created in September 2011 at a time when a large number of Special Taxing Districts were having difficulty obtaining insurance.

Primarily, this was due to financial stability concerns and a perception that these small to mid-sized Districts had a disproportionate exposure to claims. Even districts that were claims free for years could not obtain coverage. FIA was created to fill this void with the goal of providing affordable insurance coverage to Special Taxing Districts. Today, FIA proudly serves and protects more than 800 public entity members.

### Competitive Advantage

FIA allows qualifying Public Entities to achieve broad, tailored coverages with a cost-effective insurance program. Additional program benefits include:

- Insure-to-value property limits with no coinsurance penalties
- First dollar coverage for “alleged” public official ethics violations
- Proactive in-house claims management and loss control department
- Complimentary risk management services including on-site loss control, property schedule verification and contract reviews
- Online Risk Management Education & Training portal
- Online HR & Benefits Support portal
- HR Hotline
- Safety Partners Matching Grant Program

### How are FIA Members Protected?

FIA employs a conservative approach to risk management. Liability risk retained by FIA is fully funded prior to the policy term through member premiums. The remainder of the risk is transferred to reinsurers. FIA’s primary reinsurers, Lloyds of London and Hudson Insurance Company, both have AM Best A XV (Excellent) ratings and surplus of \$2Billion or greater.

In the event of catastrophic property losses due to a Named Storm (i.e., hurricane), the program bears no risk as all losses are passed on to the reinsurers. FIA purchases property reinsurance to withstand the 1,000-year storm event (probability of exceedance .1%). This level of protection is statistically 2 to 3 times safer than competitors and industry norms. FIA members’ property claims resulting from Hurricane Irma in 2017 amounted to less than 4% of the per occurrence coverage available.

### What Are Members Responsible For?

As a non-assessable Trust, our members are only responsible for two items:

- Annual Premiums
- Individual Member Deductibles

FIA Bylaws prohibit any assessments or other fees.

**Additional information regarding FIA and our member services can be found at [www.fia360.org](http://www.fia360.org).**

Quotation being provided for:

**Big Cypress Stewardship District  
c/o PFM Group Consulting, LLC  
12051 Corporate Blvd  
Orlando, FL 32817**

**Term: October 1, 2020 to October 1, 2021**

**Quote Number: 100120120**

**PROPERTY COVERAGE**

**SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE**

<b>COVERED PROPERTY</b>	
Total Insured Values – Blanket Building and Contents – Per Schedule on file totalling	Not Included
Loss of Business Income	Not Included
Additional Expense	Not Included
<b>Inland Marine</b>	
Scheduled Inland Marine	Not Included

It is agreed to include automatically under this Insurance the interest of mortgagees and loss payees where applicable without advice.

	<b>Valuation</b>	<b>Coinsurance</b>
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

<b>DEDUCTIBLES:</b>		
	Not Applicable	Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
	Not Applicable	Total Insured Values per building, including vehicle values, for "Named Storm" at each affected location throughout Florida subject to a minimum of Not Applicable per occurrence, per Named Insured.
	Per Attached Schedule	Inland Marine

<b>Special Property Coverages</b>		
<b>Coverage</b>	<b>Deductibles</b>	<b>Limit</b>
Earth Movement	Not Applicable	Not Included
Flood	Not Applicable	Not Included
Boiler & Machinery		Not Included
TRIA		Not Included

\*Except for Zones A & V see page 8 (Terms and Conditions) excess of NFIP, whether purchased or not

**TOTAL PROPERTY PREMIUM**

**Not Included**

### **Extensions of Coverage**

If marked with an "X" we will cover the following EXTENSIONS OF COVERAGE under this Agreement, These limits of liability do not increase any other applicable limit of liability.

<b>(X)</b>	<b>Code</b>	<b>Extension of Coverage</b>	<b>Limit of Liability</b>
	A	Accounts Receivable	\$500,000 in any one occurrence
	B	Animals	\$1,000 any one Animal \$5,000 Annual Aggregate in any one agreement period
	C	Buildings Under Construction	As declared on Property Schedule, except new buildings being erected at sites other than a covered location which is limited to \$250,000 estimated final contract value any one construction project.
	D	Debris Removal Expense	\$250,000 per insured or 25% of loss, whichever is greater
	E	Demolition Cost, Operation of Building Laws and Increased Cost of Construction	\$500,000 in any one occurrence
	F	Duty to Defend	\$100,000 any one occurrence
	G	Errors and Omissions	\$250,000 in any one occurrence
	H	Expediting Expenses	\$250,000 in any one occurrence
	I	Fire Department Charges	\$50,000 in any one occurrence
	J	Fungus Cleanup Expense	\$50,000 in the annual aggregate in any one occurrence
	K	Lawns, Plants, Trees and Shrubs	\$50,000 in any one occurrence
	L	Leasehold Interest	Included
	M	Air Conditioning Systems	Included
	N	New locations of current Insureds	\$1,000,000 in any one occurrence for up to 90 days, except 60 days for Dade, Broward, Palm Beach from the date such new location(s) is first purchased, rented or occupied whichever is earlier. Monroe County on prior submit basis only
	O	Personal property of Employees	\$500,000 in any one occurrence
	P	Pollution Cleanup Expense	\$50,000 in any one occurrence
	Q	Professional Fees	\$50,000 in any one occurrence
	R	Recertification of Equipment	Included
	S	Service Interruption Coverage	\$500,000 in any one occurrence
	T	Transit	\$1,000,000 in any one occurrence
	U	Vehicles as Scheduled Property	Included
	V	Preservation of Property	\$250,000 in any one occurrence
	W	Property at Miscellaneous Unnamed Locations	\$250,000 in any one occurrence
	X	Piers, docs and wharves as Scheduled Property	Included on a prior submit basis only

	Y	Glass and Sanitary Fittings Extension	\$25,000 any one occurrence
	Z	Ingress / Egress	45 Consecutive Days
	AA	Lock and Key Replacement	\$2,500 any one occurrence
	BB	Awnings, Gutters and Downspouts	Included
	CC	Civil or Military Authority	45 Consecutive days and one mile
	Section II B1	Business Income	\$1,000,000 in any one occurrence
	Section II B2	Additional Expenses	\$1,000,000 in any one occurrence
	FIA 120	Active Assailant(s)	\$1,000,000 in any one occurrence

### **CRIME COVERAGE**

<b>Description</b>	<b>Limit</b>	<b>Deductible</b>
Forgery and Alteration	Not Included	Not Included
Theft, Disappearance or Destruction	Not Included	Not Included
Computer Fraud including Funds Transfer Fraud	Not Included	Not Included
Employee Dishonesty, including faithful performance, per loss	Not Included	Not Included

## AUTOMOBILE COVERAGE

Coverages	Covered Autos	Limit	Premium
Covered Autos Liability	8,9	\$1,000,000	Included
Personal Injury Protection	N/A		Not Included
Auto Medical Payments	N/A		Not Included
Uninsured Motorists including Underinsured Motorists	N/A		Not Included
Physical Damage Comprehensive Coverage	N/A	<p>Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto, But No Deductible Applies To Loss Caused By Fire or Lightning.</p> <p>See item Four for Hired or Borrowed Autos.</p>	Not Included
Physical Damage Specified Causes of Loss Coverage	N/A	<p>Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto For Loss Caused By Mischief Or Vandalism</p> <p>See item Four for Hired or Borrowed Autos.</p>	Not Included
Physical Damage Collision Coverage	N/A	<p>Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto</p> <p>See item Four for Hired or Borrowed Autos.</p>	Not Included
Physical Damage Towing And Labor	N/A	\$0 For Each Disablement Of A Private Passenger Auto	Not Included

**GENERAL LIABILITY COVERAGE (Occurrence Basis)**

Bodily Injury and Property Damage Limit	\$1,000,000
Personal Injury and Advertising Injury	Included
Products & Completed Operations Aggregate Limit	Included
Employee Benefits Liability Limit, per person	\$1,000,000
Herbicide & Pesticide Aggregate Limit	\$1,000,000
Medical Payments Limit	\$5,000
Fire Damage Limit	Included
No fault Sewer Backup Limit	\$25,000/\$250,000
General Liability Deductible	\$0

**PUBLIC OFFICIALS AND EMPLOYMENT PRACTICES LIABILITY (Claims Made)**

Public Officials and Employment Practices Liability Limit	Per Claim	\$1,000,000
	Aggregate	\$2,000,000
Public Officials and Employment Practices Liability Deductible		\$0

Supplemental Payments: Pre-termination \$2,500 per employee - \$5,000 annual aggregate.  
Non-Monetary \$100,000 aggregate.

Cyber Liability sublimit included under POL/EPLI

Media Content Services Liability  
Network Security Liability  
Privacy Liability  
First Party Extortion Threat  
First Party Crisis Management  
First Party Business Interruption  
Limit: \$100,000 each claim/annual aggregate



## PREMIUM SUMMARY

**Big Cypress Stewardship District  
c/o PFM Group Consulting, LLC  
12051 Corporate Blvd  
Orlando, FL 32817**

**Term: October 1, 2020 to October 1, 2021**

**Quote Number: 100120120**

### PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	Not Included
Crime	Not Included
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$2,750
Public Officials and Employment Practices Liability	\$3,145
<b>TOTAL PREMIUM DUE</b>	<b>\$5,895</b>

### IMPORTANT NOTE

Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

Additional Notes:

(None)



**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Interlocal Agreements**

**LONGWATER VILLAGE MEMORANDUM OF UNDERSTANDING  
BY AND AMONG THE COLLIER COUNTY WATER-SEWER DISTRICT,  
THE BIG CYPRESS STEWARDSHIP DISTRICT, COLLIER LAND HOLDINGS, LTD.  
AND  
CDC LAND INVESTMENTS, LLC**

**PURPOSE**

This Memorandum of Understanding (“MOU”) by and among the Board of County Commissioners of Collier County, Florida, acting ex officio as the governing board of the Collier County Water-Sewer District (“CCWSD”), the Board of Supervisors of the Big Cypress Stewardship District (“District”), and CDC Land Investments, LLC and Collier Land Holdings, Ltd. (“Landowners”), commits the parties to amend and attach to the Interlocal Agreement, providing for the timely initiation of water and wastewater services by CCWSD to all of the lands and property within the political boundaries of the District as established by Special Act of the Florida Legislature.

**BACKGROUND**

Pursuant to authorization provided by special law of the Florida Legislature, CCWSD provides water and wastewater service in an economical and environmentally beneficial manner to much of the unincorporated area of Collier County. The District also was created by special law of the Florida Legislature which law provides authorization to the District to arrange for the provision of water and wastewater service within the District’s boundaries, including lands owned by Landowners.

The Board of County commissioners approved a Resolution expanding the CCWSD boundaries which encompasses the District. The CCWSD and the District have an Interlocal Agreement pursuant to which CCWSD incorporates the lands and property within the District into CCWSD’s service area to exclusively provide retail water and wastewater services in the same manner and pursuant to the same ordinances and policies as CCWSD currently provides service to all other customers located throughout the County. The entry of such an Interlocal Agreement is a further step toward the successful implementation of the Water Resource Management Strategy. Subject to an amendment to the Interlocal Agreement via this MOU, the intent is for the District to authorize the CCWSD to provide water and wastewater services inside a portion of the District’s jurisdictional area known as Longwater Village.

**GOALS OF THIS MEMORANDUM**

1. To establish the parties’ intent that facilities constructed pursuant to memorandum shall be consistent with current construction standards and policies of CCWSD.
2. To establish the parties’ intent to have the necessary potable water, IQ water, and wastewater facilities available to serve Longwater Development’s demand in accordance with its development schedule.
3. To facilitate certain advance impact fee payments to the CCWSD to equally share the risk associated with development timelines and availability of CCWSD facilities to serve Longwater Development’s demand.

4. To coordinate the expeditious achievement of the above goals so that current and future customers of CCWSD located both within and outside the District shall enjoy the economies of scale and other benefits of service from CCWSD at the most economically feasible rates possible.
5. To provide a primary means of wastewater treatment plant effluent disposal through the connection of the CCWSD IQ water system for use by the residents within the Longwater SRA.

**NOW, THEREFORE**, the parties agree to amend the Interlocal Agreement by attaching this MOU which includes mutually satisfactory terms reflecting the following agreements between the parties:

1. The CCWSD shall construct potable water mains and IQ mains to connect the Longwater Development at the agreed upon Point of Connection, to be determined prior to execution of the Interlocal Agreement, to the CCWSD regional water supply, providing adequate pressure for fire suppression. The CCWSD has a contract to construct an interim 1.5 MGD wastewater treatment facility on currently owned county land adjacent to the fairgrounds as well as wastewater transmission force mains and appurtenances to connect to the Longwater Development at the agreed upon point of connection.
2. The Landowners shall construct and pay for potable and IQ water distribution and wastewater facilities (pipelines, gravity sewers and pump stations) and convey such facilities to CCWSD in the manner provided in applicable CCWSD policies and County ordinances including, but not limited to, Ordinance 2004-31, as may be amended from time to time (the "Utilities Standards Ordinance"). The Landowners also shall provide CCWSD representatives the means and opportunity to inspect and test such facilities as provided in the Utilities Standards Ordinance.
3. The CCWSD agrees to provide the necessary potable/fire water design flows at a minimum pressure of 60 psi in the potable water system at the point of connection in the Longwater Development and provide a wastewater system head value of 60 psi for the projected wastewater flows at the point of connection. The CCWSD agrees to provide the necessary irrigation water design flows at a minimum pressure of 60 psi in the IQ water system at the point of connection in the Longwater Development. The Landowner agrees to provide the IQ water distribution system basis of design for review and approval by the CCWSD.
4. The Landowners will require all developers in Longwater to install an internal residential IQ system to serve residential areas and the Village Center in accordance with the LDC to Collier County's Point of Connection.
5. Collier County will install IQ meters and manage/bill residents based on their IQ water consumption and CCWSD pressurized and distributed IQ customer rates at the current Board approved rate. The Longwater IQ rates will be based upon standard IQ rates in the County even if the CCWSD utilizes potable water as the source of the IQ water until effluent is available.
6. CCWSD shall provide IQ source water (effluent) to the Longwater Development when it becomes available for distribution but may provide potable water as the irrigation source in order to facilitate disinfectant residual in potable water transmission mains.
7. The Landowners within Longwater Village agree to pre-pay water and wastewater impact fees to the CCWSD with no expiration. To share the development risk, the Landowners shall reserve

water capacity equivalent to 260 ERC's and wastewater capacity equivalent to 260 ERC's in advance. The prepayment shall be due thirty (30) days after Landowners' receipt and acceptance of:

- a. An approved and non-appealable SRA for the Longwater Village development.
  - b. All required and non-appealable permits from the South Florida Water Management District or any federal or state regulatory authorities.
  - c. The pre-payment shall be at the then current CCWSD Board approved rates for water and wastewater impact fees: The credit for water and wastewater impact fees identified herein shall be reduced by 50% of the prepayment per ERC for each residential unit on a building permit issued thereon until the development is either completed or the credits are exhausted or have been assigned as provided for in the Collier County Impact Fee Ordinance. The developer shall be responsible for any difference between the prepayment amount per ERC and the rate in effect at the time of building permit application submittal.
8. The MOU shall be binding on District and Landowners upon receipt and acceptance of:
- a. An approved and non-appealable SRA for the Longwater Village development.
  - b. All required and non-appealable permits from the South Florida Water Management District or any federal or state regulatory authorities.

#### **IMPLEMENTATION**

The terms and conditions of this MOU become effective upon signing by all parties and shall be incorporated and/or modified as an addendum to the Interlocal Agreement. Any amendments to this MOU shall be in writing and executed in the same manner as this original MOU.

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Understanding on this \_\_\_\_ day of \_\_\_\_, 2020, as authorized by the Board of County Commissioners as the governing body of Collier County and as the ex-officio governing board of the Collier County Water-Sewer District.

**Collier County Water-Sewer District:**

ATTEST:

\_\_\_\_\_  
By: Leo E. Ochs, Jr., or his designee  
Title: Collier County Manager

Approved as to form and legality for the  
Collier County Water-Sewer District:

\_\_\_\_\_

Jeffrey A. Klatzkow  
County Attorney

**Big Cypress Stewardship District:**

ATTEST:

Big Cypress Stewardship District

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By:  
Title:

ATTEST:

CDC Land Investments, LLC

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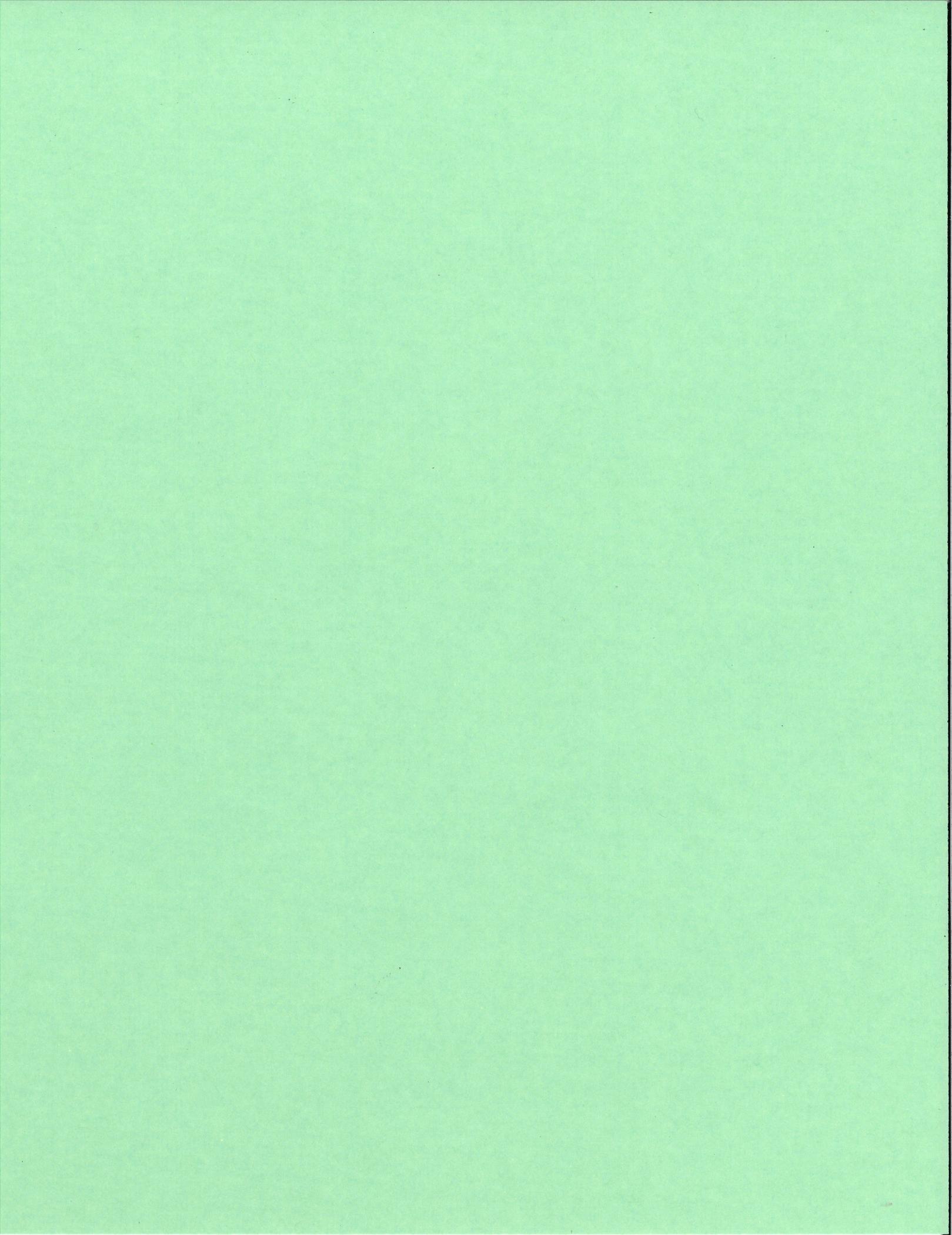
By:  
Title:

ATTEST:

Collier Land Holdings, Ltd.

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By:  
Title:



**MEMORANDUM OF UNDERSTANDING**  
**BY AND AMONG THE COLLIER COUNTY WATER-SEWER DISTRICT,**  
**THE BIG CYPRESS STEWARDSHIP DISTRICT, COLLIER LAND HOLDINGS, LTD.**  
**AND**  
**CDC LAND INVESTMENTS, LLC**

**PURPOSE**

This Memorandum of Understanding (“MOU”) by and among the Board of County Commissioners of Collier County, Florida, acting ex officio as the governing board of the Collier County Water-Sewer District (“CCWSD”), the Board of Supervisors of the Big Cypress Stewardship District (“District”), and CDC Land Investments, LLC and Collier Land Holdings, Ltd. (“Landowners”), commits the parties to amend and attach to the Interlocal Agreement, providing for the timely initiation of water and wastewater services by CCWSD to all of the lands and property within the political boundaries of the District as established by Special Act of the Florida Legislature.

**BACKGROUND**

Pursuant to authorization provided by special law of the Florida Legislature, CCWSD provides water and wastewater service in an economical and environmentally beneficial manner to much of the unincorporated area of Collier County. The District also was created by special law of the Florida Legislature which law provides authorization to the District to arrange for the provision of water and wastewater service within the District’s boundaries, including lands owned by Landowners.

The Board of County commissioners approved Resolution No. 2018-152 expanding the CCWSD boundaries which encompasses the District. The CCWSD and the District have an Interlocal Agreement pursuant to which CCWSD incorporates the lands and property within the District into CCWSD’s service area to exclusively provide retail water and wastewater services in the same manner and pursuant to the same ordinances and policies as CCWSD currently provides service to all other customers located throughout the County. The entry of such an Interlocal Agreement is a further step toward the successful implementation of the Water Resource Management Strategy. Subject to an amendment to the Interlocal Agreement via this MOU, the intent is for the District to authorize the CCWSD to provide water and wastewater services inside a portion of the District’s jurisdictional area known as Bellmar Village.

**GOALS OF THIS MEMORANDUM**

1. To establish the parties’ intent that facilities constructed pursuant to memorandum shall be consistent with current construction standards and policies of CCWSD.
2. To establish the parties’ intent to have the necessary potable water, irrigation water, and wastewater facilities available to serve Bellmar Development’s demand in accordance with its development schedule.
3. To facilitate certain advance impact fee payments to the CCWSD to equally share the risk associated with development timelines and availability of CCWSD facilities to serve Bellmar Development’s demand.

4. To coordinate the expeditious achievement of the above goals so that current and future customers of CCWSD located both within and outside the District shall enjoy the economies of scale and other benefits of service from CCWSD at the most economically feasible rates possible.

**NOW, THEREFORE**, the parties agree to amend the Interlocal Agreement by attaching this MOU which includes mutually satisfactory terms reflecting the following agreements between the parties:

1. The Landowners shall convey a minimum 5-acre utility site in the vicinity of the general services area suitable for the construction and operation of utility facilities necessary to provide sufficient services. The utility site would be conveyed to the CCWSD based on the average of two appraisals, determining the pre-SRA approval value. Section 11, of the Rivergrass Agreement, OR 5746, Pages 3307-3314, shall be deleted in its entirety.
2. The Landowners will provide well sites and CUP of sufficient capacity to provide required irrigation water demand for Bellmar Village specified in the buildout schedule provided.
3. The Irrigation water will be provided to the residential and commercial areas of Bellmar Village at the then current Board approved irrigation water rates. Bellmar Village will be required to irrigate with CCWSD irrigation water.
4. The Landowners shall construct and pay for potable and wastewater facilities (pipelines, gravity sewers and pump stations) and convey such facilities to CCWSD in the manner provided in applicable CCWSD policies and County ordinances including, but not limited to, Ordinance 2004-31, as may be amended from time to time (the "Utilities Standards Ordinance"). The Landowners also shall provide CCWSD representatives the means and
5. The CCWSD agrees to provide the necessary potable/fire water design flows at a minimum pressure of 60 psi in the potable water system at the point of connection in the Bellmar Development at the Point of Connection (POC) and provide a wastewater system head value of 60 psi for the projected wastewater flows at the POC. The CCWSD agrees to provide the necessary irrigation water design flows at a minimum pressure of 60 psi in the irrigation water system at the point of connection in the Bellmar Development. The Landowner agrees to provide the irrigation water distribution system basis of design for review and approval by the CCWSD.
6. The Landowners will require all developers in Bellmar Village to install an internal residential irrigation system to serve residential areas and the Village Center in accordance with the LDC.
7. Collier County will install irrigation meters and manage/bill residents based on their irrigation water consumption and CCWSD pressurized and distributed irrigation customer rates at the current Board approved rate. The Bellmar Village irrigation rates will be based upon standard irrigation rates in the County.
8. The Landowners within Bellmar Village agree to pre-pay water and wastewater impact fees to the CCWSD with no expiration. To share the development risk and construction costs for the appropriate treatment facilities necessary at buildout, the Landowners shall reserve water

capacity equivalent to 650 ERC's and wastewater capacity equivalent to 300 ERC's in advance. The prepayment shall be due thirty (30) days after Landowners' receipt and acceptance of:

- a. An approved and non-appealable SRA for the Bellmar Village development.
- b. All required and non-appealable permits from the South Florida Water Management District or any federal or state regulatory authorities.
- c. The pre-payment shall be at the then current CCWSD Board approved rates for water and wastewater impact fees: The credit for water and wastewater impact fees identified herein shall be reduced by 50% of the prepayment per ERC for each residential unit on a building permit issued thereon until the development is either completed or the credits are exhausted or have been assigned as provided for in the Collier County Impact Fee Ordinance. The developer shall be responsible for any difference between the prepayment amount per ERC and the rate in effect at the time of building permit application submittal.

9. The MOU shall be binding on District and Landowners upon receipt and acceptance of:

- a. An approved and non-appealable SRA for the Bellmar Village development.
- b. All required and non-appealable permits from the South Florida Water Management District or any federal or state regulatory authorities.

**IMPLEMENTATION**

The terms and conditions of this MOU become effective upon signing by all parties and shall be incorporated and/or modified as an addendum to the Interlocal Agreement. Any amendments to this MOU shall be in writing and executed in the same manner as this original MOU.

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Understanding on this \_\_\_\_ day of \_\_\_\_, 2020, as authorized by the Board of County Commissioners as the governing body of Collier County and as the ex-officio governing board of the Collier County Water-Sewer District.

**Collier County Water-Sewer District:**

ATTEST:

\_\_\_\_\_  
By: Leo E. Ochs, Jr., or his designee  
Title: Collier County Manager

Approved as to form and legality for the  
Collier County Water-Sewer District:

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Jeffrey A. Klatzkow  
County Attorney

**Big Cypress Stewardship District:**

ATTEST:

Big Cypress Stewardship District

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By:  
Title:

ATTEST:

CDC Land Investments, LLC

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By:  
Title:

ATTEST:

Collier Land Holdings, Ltd.

---

By:  
Title:

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Resolution 2020-10,  
Adopting an Amended Budget for  
Fiscal Year 2020**

## RESOLUTION 2020-10

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BIG CYPRESS STEWARDSHIP DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2019/2020, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, on June 5, 2019, the Board of Supervisors (“**Board**”) of the Big Cypress Stewardship District (“**District**”), adopted Resolution 2019-05 providing for the adoption of the District’s fiscal year 2019/2020 annual budget (“**Budget**”); and

**WHEREAS**, the District Manager, at the direction of the Board, has prepared an amended Budget, to reflect changes in the actual appropriations of the Budget; and

**WHEREAS**, Chapter 189, *Florida Statutes*, and Section 3 of Resolution 2019-05 authorize the Board to amend the Budget; and

**WHEREAS**, the Board finds that it is in the best interest of the District and its landowners to amend the Budget to reflect the actual appropriations.

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BIG CYPRESS STEWARDSHIP DISTRICT:

#### 1. BUDGET AMENDMENT.

- a. The Board has reviewed the District Manager’s proposed amended Budget, copies of which are on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget attached hereto as **Exhibit “A”** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of section 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, “**Adopted Annual Budget**”) may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for fiscal year 2019/2020.
- c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as “The Adopted Budget for the Big Cypress Stewardship District for the fiscal year ending September 30,

2020 as amended and adopted by the Board of Supervisors effective September 25, 2020.”

**2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of the District, the fiscal year beginning October 1, 2019, and ending September 30, 2020, the sums set forth below, raised by the levy of special assessments and otherwise, which sums are deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 57,245.00
TOTAL ALL FUNDS	\$ 57,245.00

**3. CONFLICTS.** This Resolution is intended to amend, in part, Resolution 2019-05, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2019-05 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

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

**5. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Introduced, considered favorably, and adopted this 25<sup>th</sup> day of September, 2020.

**ATTEST:**

**BIG CYPRESS STEWARDSHIP  
DISTRICT**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Amended Fiscal Year 2019/2020 Budget

**Exhibit A**  
Amended Fiscal Year 2019/2020 Budget

*[See attached]*

**Big Cypress Stewardship District**  
 FY 2020 Adopted Budget (proposed revised)

	Actual Through 08/31/2019	FY 2020 Adopted Budget	FY 2020 Adopted Budget (proposed revised)
<b><u>Revenues</u></b>			
Developer Contributions	\$ 46,757.10	\$ 33,570.00	\$ 57,245.00
<b>Net Revenues</b>	<b>\$ 46,757.10</b>	<b>\$ 33,570.00</b>	<b>\$ 57,245.00</b>
<b><u>General &amp; Administrative Expenses</u></b>			
Supervisor Fees	\$ 1,600.00	\$ 600.00	\$ 2,000.00
Insurance	2,995.00	3,295.00	3,295.00
Management	13,750.00	15,000.00	15,000.00
Engineering	11,779.00	-	13,000.00
District Counsel	12,905.78	10,000.00	16,000.00
Travel and Per Diem	744.22	400.00	750.00
Postage & Shipping	18.10	100.00	100.00
Copies	-	100.00	25.00
Legal Advertising	3,241.00	1,000.00	4,000.00
Contingency	160.50	500.00	500.00
Web Site Maintenance	1,300.00	2,400.00	2,400.00
Dues, Licenses, and Fees	175.00	175.00	175.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 48,668.60</b>	<b>\$ 33,570.00</b>	<b>\$ 57,245.00</b>
<b>Total Expenses</b>	<b>\$ 48,668.60</b>	<b>\$ 33,570.00</b>	<b>\$ 57,245.00</b>
<b>Net Income (Loss)</b>	<b>\$ (1,911.50)</b>	<b>\$ -</b>	<b>\$ -</b>

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Funding Request  
Nos. 157 – 163**

**BIG CYPRESS  
STEWARDSHIP DISTRICT**

**Funding Request 157**

5/22/2020

	Payee	Invoice #	General Fund FY20	Capital Project FY20
<b>1</b>	<b>Hopping Green &amp; Sam</b>			
	District Counsel	114709	\$ 824.05	
	Bond Validation 2020	114710		\$ 507.00
<b>2</b>	<b>PFM Group Consulting</b>			
	March Postage	OE-EXP-00770	\$ 2.00	
	April Postage	OE-EXP-00821	\$ 2.50	
		<b>TOTAL</b>	<b>\$ 828.55</b>	<b>\$ 507.00</b>
		<b>CHECK AMOUNT REQUESTED</b>	<b>\$</b>	<b>1,335.55</b>

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Secretary / Asst. Secretary

Chair / Vice Chairman

Please make check payable to:  
Big Cypress SD  
c/o PFM Group Consulting  
12051 Corporate Blvd.  
Orlando, FL 32817

**BIG CYPRESS  
STEWARDSHIP DISTRICT**

**Funding Request 158**

6/15/2020

	Payee	Invoice #	General Fund FY20
<b>1</b>	<b>Supervisor</b>		
	Nancy Payton	06/10/2020	\$ 200.00
	Cecil Howell Jr	06/10/2020	\$ 200.00
<b>2</b>	<b>PFM Group Consulting</b>		
	Postage	OE-EXP-00714	\$ 2.00
		<b>TOTAL</b>	<b>\$ 402.00</b>
		<b>CHECK AMOUNT REQUESTED</b>	<b>\$ 402.00</b>

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Secretary / Asst. Secretary

President / Vice President

Please make check payable to:  
Big Cypress SD  
c/o PFM Group Consulting  
12051 Corporate Blvd.  
Orlando, FL 32817

**BIG CYPRESS  
STEWARDSHIP DISTRICT**

**Funding Request 159**

6/22/2020

	Payee	Invoice #	General Fund FY20
<b>1</b>	<b>Naples Daily News</b> Legal Ad 05/19/2020-05/26/2020	0003372062	\$ 1,316.00
<b>2</b>	<b>PFM Group Consulting</b> Website fees - June 2020 DM fees - June 2020	DM-06-2020-0006 DM-06-2020-0007	\$ 100.00 \$ 1,250.00
		<b>TOTAL</b>	<b>\$ 2,666.00</b>

**CHECK AMOUNT REQUESTED     \$ 2,666.00**

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Secretary / Asst. Secretary

President / Vice President

Please make check payable to:  
Big Cypress SD  
c/o PFM Group Consulting  
12051 Corporate Blvd.  
Orlando, FL 32817

**BIG CYPRESS  
STEWARDSHIP DISTRICT**

**Funding Request 160**

7/14/2020

	Payee	Invoice #	General Fund FY20
<b>1</b>	<b>Hopping Green &amp; Sams</b> General Counsel through 05/31/2020	115408	\$ 2,183.50
<b>2</b>	<b>PFM Group Consulting</b> Website fees - JuLY 2020 DM fees - JuLY 2020	DM-07-2020-0006 DM-07-2020-0007	\$ 100.00 \$ 1,250.00
<b>3</b>	<b>Agnoli Barber &amp; Brundage, Inc</b> Bond Valuation through 06/30/2020	140018BCSD-006	\$ 675.00
		<b>TOTAL</b>	<b>\$ 4,208.50</b>
		<b>CHECK AMOUNT REQUESTED</b>	<b>\$ 4,208.50</b>

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Secretary / Asst. Secretary

President / Vice President

Please make check payable to:  
Big Cypress SD  
c/o PFM Group Consulting  
12051 Corporate Blvd.  
Orlando, FL 32817

**BIG CYPRESS  
STEWARDSHIP DISTRICT**

**Funding Request 161**

7/20/2020

	Payee	Invoice #	General Fund FY20
<b>1</b>	<b>Naples Daily News</b> Legal Ad 06/02/2020 - 06/02/2020	0003414727	\$ 392.00
<b>2</b>	<b>PFM Group Consulting</b> Postage - June	OE-EXP-00933	\$ 2.50
	Postage - May	OE-EXP-00881	\$ 1.50
		<b>TOTAL</b>	<b>\$ 396.00</b>
		<b>CHECK AMOUNT REQUESTED</b>	<b>\$ 396.00</b>

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Secretary / Asst. Secretary

President / Vice President

Please make check payable to:  
Big Cypress SD  
c/o PFM Group Consulting  
12051 Corporate Blvd.  
Orlando, FL 32817

**BIG CYPRESS  
STEWARDSHIP DISTRICT**

**Funding Request 162**

8/18/2020

	Payee	Invoice #	General Fund FY20
<b>1</b>	<b>PFM Group Consulting</b> DM Fees -August	DM-2020-0006	\$ 1,250.00
		<b>TOTAL</b>	<b>\$ 1,250.00</b>
		<b>CHECK AMOUNT REQUESTED</b>	<b>\$ 1,250.00</b>

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Secretary / Asst. Secretary

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President / Vice President

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Please make check payable to:  
Big Cypress SD  
c/o PFM Group Consulting  
12051 Corporate Blvd.  
Orlando, FL 32817

**BIG CYPRESS  
STEWARDSHIP DISTRICT**

**Funding Request 163**

8/31/2020

	Payee	Invoice #	General Fund FY20
<b>1</b>	<b>Hopping Green &amp; Sams</b>		
	General Counsel through 07/31/2020	116713	\$ 663.00
	2020 Bond Validation	116714	\$ 2,896.50
		<b>TOTAL</b>	<b>\$ 3,559.50</b>

**CHECK AMOUNT REQUESTED     \$ 3,559.50**

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Secretary / Asst. Secretary

President / Vice President

Please make check payable to:  
Big Cypress SD  
c/o PFM Group Consulting  
12051 Corporate Blvd.  
Orlando, FL 32817

**BIG CYPRESS  
STEWARDSHIP  
DISTRICT**

**Statement of District's Financial Position**

**Big Cypress Stewardship District**  
Statement of Financial Position  
As of 8/31/2020

	General Fund	Capital Fund	Total
<b><u>Assets</u></b>			
<b><u>Current Assets</u></b>			
General Checking Account	\$ 232.36		\$ 232.36
Accounts Receivable - Due from Developer	1,913.00		1,913.00
Accounts Receivable - Due from Developer		\$ 2,896.50	2,896.50
Total Current Assets	\$ 2,145.36	\$ 2,896.50	\$ 5,041.86
<b>Total Assets</b>	<b>\$ 2,145.36</b>	<b>\$ 2,896.50</b>	<b>\$ 5,041.86</b>
<b><u>Liabilities and Net Assets</u></b>			
<b><u>Current Liabilities</u></b>			
Accounts Payable	\$ 1,913.00		\$ 1,913.00
Deferred Revenue	1,913.00		1,913.00
Accounts Payable		\$ 2,896.50	2,896.50
Deferred Revenue		2,896.50	2,896.50
Total Current Liabilities	\$ 3,826.00	\$ 5,793.00	\$ 9,619.00
<b>Total Liabilities</b>	<b>\$ 3,826.00</b>	<b>\$ 5,793.00</b>	<b>\$ 9,619.00</b>
<b><u>Net Assets</u></b>			
Net Assets, Unrestricted	\$ 239.76		\$ 239.76
Net Assets - General Government	(8.90)		(8.90)
Current Year Net Assets - General Government	(1,911.50)		(1,911.50)
			-
Current Year Net Assets, Unrestricted		\$ (2,896.50)	(2,896.50)
<b>Total Net Assets</b>	<b>\$ (1,680.64)</b>	<b>\$ (2,896.50)</b>	<b>\$ (4,577.14)</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,145.36</b>	<b>\$ 2,896.50</b>	<b>\$ 5,041.86</b>

# Big Cypress Stewardship District

## Statement of Activities

As of 8/31/2020

	General Fund	Capital Fund	Total
<b><u>Revenues</u></b>			
Developer Contributions	\$ 46,757.10		\$ 46,757.10
Developer Contributions		\$ 507.00	507.00
Total Revenues	<u>\$ 46,757.10</u>	<u>\$ 507.00</u>	<u>\$ 47,264.10</u>
<b><u>Expenses</u></b>			
Supervisor Fees	\$ 1,600.00		\$ 1,600.00
Insurance	2,995.00		2,995.00
Management	13,750.00		13,750.00
Engineering	11,779.00		11,779.00
District Counsel	12,905.78		12,905.78
Travel and Per Diem	744.22		744.22
Postage & Shipping	18.10		18.10
Legal Advertising	3,241.00		3,241.00
Contingency	160.50		160.50
Web Site Maintenance	1,300.00		1,300.00
Dues, Licenses, and Fees	175.00		175.00
General Counsel		\$ 2,896.50	2,896.50
Bond Counsel		507.00	507.00
Total Expenses	<u>\$ 48,668.60</u>	<u>\$ 3,403.50</u>	<u>\$ 52,072.10</u>
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>			
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Change In Net Assets</b>	<b>\$ (1,911.50)</b>	<b>\$ (2,896.50)</b>	<b>\$ (4,808.00)</b>
<b>Net Assets At Beginning Of Year</b>	<b>\$ 230.86</b>	<b>\$ -</b>	<b>\$ 230.86</b>
<b>Net Assets At End Of Year</b>	<b><u>\$ (1,680.64)</u></b>	<b><u>\$ (2,896.50)</u></b>	<b><u>\$ (4,577.14)</u></b>

## Big Cypress Stewardship District

Budget to Actual

For the Month Ending 8/31/2020

	Year To Date			FY 2020 Adopted Budget
	Actual	Budget	Variance	
<b><u>Revenues</u></b>				
Developer Contributions	\$ 46,757.10	\$ 30,772.50	\$ 15,984.60	\$ 33,570.00
<b>Net Revenues</b>	<b>\$ 46,757.10</b>	<b>\$ 30,772.50</b>	<b>\$ 15,984.60</b>	<b>\$ 33,570.00</b>
<b><u>General &amp; Administrative Expenses</u></b>				
Supervisor Fees	\$ 1,600.00	\$ 550.00	\$ 1,050.00	\$ 600.00
Insurance	2,995.00	3,020.38	(25.38)	3,295.00
Management	13,750.00	13,750.00	-	15,000.00
Engineering	11,779.00	-	11,779.00	-
District Counsel	12,905.78	9,166.63	3,739.15	10,000.00
Travel and Per Diem	744.22	366.63	377.59	400.00
Postage & Shipping	18.10	91.63	(73.53)	100.00
Copies	-	91.63	(91.63)	100.00
Legal Advertising	3,241.00	916.63	2,324.37	1,000.00
Contingency	160.50	458.59	(298.09)	500.00
Web Site Maintenance	1,300.00	2,200.00	(900.00)	2,400.00
Dues, Licenses, and Fees	175.00	160.38	14.62	175.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 48,668.60</b>	<b>\$ 30,772.50</b>	<b>\$ 17,896.10</b>	<b>\$ 33,570.00</b>
<b>Total Expenses</b>	<b>\$ 48,668.60</b>	<b>\$ 30,772.50</b>	<b>\$ 17,896.10</b>	<b>\$ 33,570.00</b>
<b>Net Income (Loss)</b>	<b>\$ (1,911.50)</b>	<b>\$ -</b>	<b>\$ (1,911.50)</b>	<b>\$ -</b>