



**SUMMERVILLE  
COMMUNITY DEVELOPMENT  
DISTRICT**

**MIAMI-DADE COUNTY  
REGULAR BOARD MEETING  
SEPTEMBER 6, 2023  
9:00 A.M.**

Special District Services, Inc.  
8785 SW 165<sup>th</sup> Avenue, Suite 200  
Miami, FL 33193

[www.summervillecdd.org](http://www.summervillecdd.org)  
561.630.4922 Telephone  
877.SDS.4922 Toll Free  
561.630.4923 Facsimile

**AGENDA**  
**SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT**  
Kendall Executive Center  
8785 SW 165<sup>th</sup> Avenue, Suite 200  
Miami, Florida 33193  
Call-In: 877-402-9753 Access ID: 8338134  
**REGULAR BOARD MEETING**  
September 6, 2023  
9:00 a.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
  - 1. August 2, 2023 Special Board Meeting & Public Hearing.....Page 2
- G. Old Business
  - 1. Update Regarding Park Rules Signage
  - 2. Update Regarding Sidewalk Pressure Cleaning
- H. New Business
  - 1. Consider Resolution No. 2023-08 – Adopting a Fiscal Year 2022/2023 Amended Budget.....Page 7
- I. Auditor Selection Committee
  - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 12
- J. Administrative & Operational Matters
- K. Board Member and Staff Closing Comments
- L. Adjourn

## MIAMI-DADE

STATE OF FLORIDA  
COUNTY OF MIAMI-DADE:

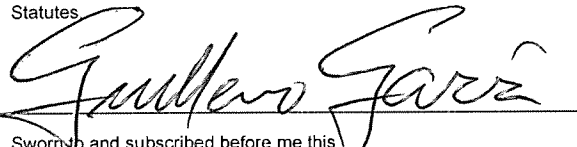
Before the undersigned authority personally appeared GUILLERMO GARCIA, who on oath says that he or she is the DIRECTOR OF OPERATIONS, Legal Notices of the Miami Daily Business Review f/k/a Miami Review, a daily (except Saturday, Sunday and Legal Holidays) newspaper, published at Miami in Miami-Dade County, Florida; that the attached copy of advertisement, being a Legal Advertisement of Notice in the matter of

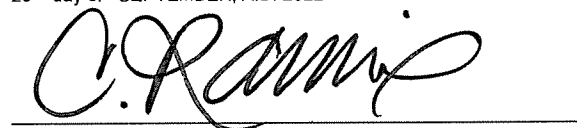
SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT -  
FISCAL YEAR 2022/2023 REGULAR MEETING SCHEDULE

in the XXXX Court,  
was published in said newspaper by print in the issues of  
and/or by publication on the newspaper's website, if  
authorized, on

09/23/2022

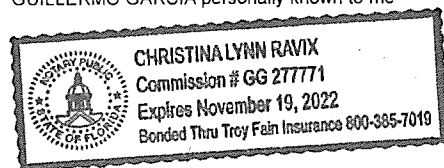
Affiant further says that the newspaper complies with all  
legal requirements for publication in chapter 50, Florida  
Statutes.

  
Sworn to and subscribed before me this  
23 day of SEPTEMBER, A.D. 2022



(SEAL)

GUILLERMO GARCIA personally known to me



### SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2022/2023 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the "Board") of the Summerville Community Development District (the "District") will hold Regular Meetings in the Kendall Executive Center located at 8785 SW 165th Avenue, Suite 200, Miami, Florida 33193 at 9:00 a.m. on the following dates:

October 5, 2022  
November 2, 2022  
February 1, 2023  
March 1, 2023  
April 5, 2023  
May 3, 2023  
June 7, 2023  
September 6, 2023

The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for Community Development Districts. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at [nnguyen@sdsinc.org](mailto:nnguyen@sdsinc.org) and/or toll free at 1-877-737-4922, prior to the date of the particular meeting.

From time to time one or two Board members may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Board members may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at [nnguyen@sdsinc.org](mailto:nnguyen@sdsinc.org) and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time with no advertised notice.

SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT

[www.summervillecdd.org](http://www.summervillecdd.org)

9/23

22-43/0000621199M

**SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL BOARD MEETING & PUBLIC HEARING  
AUGUST 2, 2023**

**A. CALL TO ORDER**

The August 2, 2023, Special Board Meeting of the Summerville Community Development District (the “District”) was called to order at 9:00 a.m. in the Kendall Executive Center located at 8785 SW 165 Avenue, Suite 200, Miami, Florida 33193.

**B. PROOF OF PUBLICATION**

Ms. Nguyen presented proof of publication that notice of the Special Board Meeting had been published in the *Miami Daily Business Review* on July 13, 2023 and July 20, 2023, *as legally required*.

**C. ESTABLISH A QUORUM**

Ms. Nguyen determined that the attendance of Chairwoman Barbara Tomas, Vice Chairman Bryan Rosales and Supervisor Larry Gordon constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance included: District Manager Nancy Nguyen of Special District Services, Inc.; and General Counsel Ginger Wald of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

**D. APPOINTMENT OF SUPERVISORS TO VACANT SEATS (SEATS 2 & 4)**

This item was not needed at this time.

**E. ADMINISTER OATH OF OFFICE AND REVIEW NEW BOARD MEMBER DUTIES AND RESPONSIBILITIES**

This item was not needed at this time.

**F. ELECTION OF OFFICERS**

This item was not needed at this time.

**G. ADDITIONS OR DELETIONS TO THE AGENDA**

There were no additions or deletions to the agenda.

**H. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA**

There were no comments from the public for items not on the agenda.

**I. APPROVAL OF MINUTES**

**1. May 3, 2023, Regular Board Meeting**

Ms. Nguyen presented the minutes of the May 3, 2023, Regular Board Meeting and asked if there were any changes.

There being no changes, a **motion** was made by Mr. Gordon, seconded by Mr. Rosales and passed unanimously approving the minutes of the May 3, 2023, Regular Board Meeting, *as presented*.

**NOTE:** At approximately 9:02 a.m., Ms. Nguyen recessed the Special Meeting and simultaneously opened the Public Hearing.

## **J. PUBLIC HEARING**

### **1. Proof of Publication**

Ms. Nguyen presented proof of publication that notice of the Public Hearing had been published in the *Miami Daily Business Review* on July 13, 2023 and July 20, 2023, *as legally required*.

### **2. Receive Public Comments on Fiscal Year 2023/2024 Final Budget**

Ms. Nguyen opened the public comment portion of the Public Hearing to receive comments on the 2023/2024 fiscal year final budget and non-ad valorem special assessments. There being no comments, Ms. Nguyen closed the public comment portion of the Public Hearing.

### **3. Consider Resolution No. 2023-05 – Adopting a Fiscal Year 2023/2024**

Ms. Nguyen presented Resolution No. 2023-05, entitled:

#### **RESOLUTION NO. 2023-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR FINAL 2023/2024 BUDGET INCLUDING NON-AD VALOREM SPECIAL ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.**

Ms. Nguyen stated that the document provides for approving and adopting the fiscal year 2023/2024 final budget and the non-ad valorem special assessment tax roll. A discussion ensued after which:

A **motion** was made by Ms. Tomas, seconded by Mr. Rosales and unanimously passed to approve and adopt Resolution No. 2023-05, *as presented*; thereby setting the 2023/2024 final budget and non-ad valorem special assessment tax roll.

**NOTE:** At approximately 9:05 a.m., Ms. Nguyen closed the Public Hearing and simultaneously reconvened the Special Meeting.

## **K. OLD BUSINESS**

### **1. Discussion Regarding Park Rules Signage**

Ms. Nguyen presented a proof of the Park Rule signs. The Board reviewed the proof and requested that certain changes be made. Ms. Nguyen stated that she would make the appropriate changes and will email the Board a copy for final approval. Ms. Nguyen stated that the signs will be 30x30

reflective signs and cost per sign is \$365 and approximately \$200 for installation. The Board discussed the placement of the signs and the amount of signs needed.

A **motion** was made by Mr. Rosales, seconded by Ms. Tomas and unanimously passed setting a not to exceed amount of \$1,695 for the purchasing and installation of three (3) Park Rule signs.

## **L. NEW BUSINESS**

### **1. Discussion Regarding Sidewalk Pressure Cleaning**

Ms. Nguyen presented a proposal from The Pressure Cleaning Man in the amount of \$9,733.50. Ms. Nguyen stated that costs of services are increasing, however, The Pressure Cleaning Man agreed to honor the previous year's cost for pressure cleaning of the sidewalks and curbs in the District. A discussion ensued, after which:

A **motion** was made by Mr. Rosales, seconded by Ms. Tomas and unanimously approved to engage The Pressure Cleaning Man in the amount of \$9,753.50 for the pressure cleaning of sidewalks and curbs in Phase 1 and Phase 2, further authorizing District Counsel to prepare a Small Project Agreement, and further authorizing the District Manager to execute such agreement on behalf of the Chair.

### **2. Consider Resolution No. 2023-06 – Records Retention Policy Adoption**

Ms. Nguyen presented Resolution No. 2023-06, entitled:

#### **RESOLUTION 2023-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; DETERMINING THE ELECTRONIC RECORD TO BE THE OFFICIAL RECORD; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

Ms. Nguyen explained that this document provides that the electronic record shall be considered the official record and any paper originals are considered duplicates which may be disposed of unless required by any applicable statute, rule or ordinance, per section 668.50, Florida Statutes.

A **motion** was made by Ms. Tomas, seconded by Mr. Rosales and unanimously passed to approve Resolution No. 2023-06; thereby adopting a Records Retention Policy.

### **3. Consider Resolution No. 2023-07 – Adopting a Fiscal Year 2023/2024 Meeting Schedule**

Ms. Nguyen presented Resolution No. 2023-07, entitled:

#### **RESOLUTION NO. 2023-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2023/2024 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.**

Ms. Nguyen provided an explanation for the document. A discussion ensued after which:

A **motion** was made by Mr. Rosales, seconded by Ms. Tomas and unanimously passed to approve and adopt Resolution No. 2023-07, *as presented*; thereby setting the 2023/2024 regular meeting schedule and authorizing the publication of the annual meeting schedule, as required by law.

**4. Consider Appointment of Audit Committee and Approval of Evaluation Criteria**

Ms. Nguyen stated that an audit was required for the District's fiscal year ending September 30, 2023, and it would be in order for the Board of Supervisors (the "Board") to appoint an Audit Committee to commence the auditor selection process pursuant to 218.391, *Florida Statutes*.

A **motion** was made by Ms. Tomas, seconded by Mr. Rosales and unanimously passed to appoint the Board as the Audit Committee.

At approximately 9:34 a.m., Ms. Nguyen recessed the Special Board Meeting and simultaneously called to order a meeting of the Audit Committee to review and approve criteria for selection of an auditor and to authorize advertising for request for proposals. Ms. Nguyen presented the selection criteria information and an outline of material for the Request for Audit Proposals for the District.

A **motion** was made by Mr. Rosales, seconded by Ms. Tomas and unanimously passed to approve the criteria for the selection of an auditor, as presented, and instructed the District Manager to proceed, as required, to advertise for requests for proposals ("RFP") for the fiscal years ending September 30, 2023, 2024 and 2025; and to include in the proposal package an **option** for an additional 2-year renewal (2026 and 2027).

There being no further business to conduct at this time by the Audit Committee, Ms. Nguyen adjourned the Audit Committee Meeting and simultaneously reconvened the Special Board Meeting of the District at approximately 9:35 a.m.

Ms. Nguyen stated that it would be appropriate for the Board to accept the actions of the Audit Committee as outlined herein above.

A **motion** was made by Mr. Rosales, seconded by Ms. Tomas and unanimously passed to accept the actions of the Audit Committee.

**M. ADMINISTRATIVE & OPERATIONAL MATTERS**

**1. Update Regarding Statement of Financial Interest 2022 Form 1**

Ms. Nguyen informed the Board that all Supervisors have filed their Statement of Financial Interests 2022 Form 1.

**N. BOARD MEMBER & STAFF CLOSING COMMENTS**

There were no comments from Board Members or District Staff.

**O. ADJOURNMENT**

There being no further business to come before the Board, a **motion** was made by Ms. Tomas, seconded by Mr. Rosales and unanimously passed adjourning the Special Board Meeting at approximately 9:41 a.m.

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Secretary/Assistant Secretary

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Chairperson/Vice Chairperson



**RESOLUTION NO. 2023-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2022/2023 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, *FLORIDA STATUTES*; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors (the “Board”) of the Summerville Community Development District (the “District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

**WHEREAS**, the District has prepared for consideration and approval an Amended Budget.

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

**Section 1.** The Amended Budget for Fiscal Year 2022/2023 attached hereto as Exhibit “A” is hereby approved and adopted by the Board.

**Section 2.** The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

**PASSED, ADOPTED and EFFECTIVE** this 6<sup>th</sup> day of September, 2023.

**ATTEST:**

**SUMMERVILLE  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chair/Vice Chair

# Summerville Community Development District

**Amended Final Budget For  
Fiscal Year 2022/2023  
October 1, 2022 - September 30, 2023**

# **CONTENTS**

- I        AMENDED FINAL OPERATING FUND BUDGET**
- II       AMENDED FINAL DEBT SERVICE FUND BUDGET**

**AMENDED FINAL BUDGET**  
**SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT**  
**OPERATING FUND**  
**FISCAL YEAR 2022/2023**  
**OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

	FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22 - 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 8/31/23
<b>REVENUES</b>			
ADMINISTRATIVE ASSESSMENTS	78,988	79,699	79,699
MAINTENANCE ASSESSMENTS	82,785	82,806	82,806
DEBT ASSESSMENTS	197,090	197,137	197,137
OTHER REVENUES	0	0	0
INTEREST INCOME	180	5,200	5,032
<b>TOTAL REVENUES</b>	<b>\$ 359,043</b>	<b>\$ 364,842</b>	<b>\$ 364,674</b>
<b>EXPENDITURES</b>			
<b>ADMINISTRATIVE EXPENDITURES</b>			
SUPERVISOR FEES	5,000	2,000	1,000
PAYROLL TAXES (EMPLOYER)	383	130	51
MANAGEMENT	28,176	28,176	25,828
SECRETARIAL	4,200	4,200	3,850
LEGAL	10,000	9,500	7,421
ASSESSMENT ROLL	7,500	7,500	0
AUDIT FEES	3,800	3,800	3,800
INSURANCE	6,250	6,134	6,134
LEGAL ADVERTISING	820	750	482
MISCELLANEOUS	800	700	552
POSTAGE	250	440	427
OFFICE SUPPLIES	375	475	419
DUES & SUBSCRIPTIONS	175	175	175
TRUSTEE FEES	3,000	3,500	3,500
CONTINUING DISCLOSURE FEE	500	500	0
WEBSITE MANAGEMENT	2,000	2,000	1,833
ADMINISTRATIVE CONTINGENCY	1,200	1,200	0
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 74,429</b>	<b>\$ 71,180</b>	<b>\$ 55,472</b>
<b>MAINTENANCE EXPENDITURES</b>			
LAWN MAINTENANCE/IRRIGATION/OPEN TRACTS	12,548	12,500	8,005
FIELD OPERATIONS MANAGEMENT	720	720	660
ENGINEERING/ANNUAL REPORT/INSPECTIONS	2,400	1,060	1,060
STREET LIGHTS	12,000	2,000	0
PRESSURE CLEANING	12,000	2,000	0
SIDEWALKS (MILLING & REPLACEMENT)	15,150	2,000	0
HOA CONTRIBUTION	15,000	29,792	22,344
MAINTENANCE CONTINGENCY	8,000	6,000	2,370
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 77,818</b>	<b>\$ 56,072</b>	<b>\$ 34,439</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,247</b>	<b>\$ 127,252</b>	<b>\$ 89,911</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 206,796</b>	<b>\$ 237,590</b>	<b>\$ 274,763</b>
BOND PAYMENTS	(185,265)	(187,701)	(187,701)
<b>BALANCE</b>	<b>\$ 21,531</b>	<b>\$ 49,889</b>	<b>\$ 87,062</b>
COUNTY APPRAISER & TAX COLLECTOR FEE	(7,177)	(3,457)	(3,457)
DISCOUNTS FOR EARLY PAYMENTS	(14,354)	(13,730)	(13,730)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 32,702</b>	<b>\$ 69,875</b>
CARRYOVER FROM PRIOR YEAR	0	0	0
<b>Net Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 32,702</b>	<b>\$ 69,875</b>

FUND BALANCE AS OF 9/30/22
FY 2022/2023 ACTIVITY
FUND BALANCE AS OF 9/30/23

\$72,425
\$32,702
\$105,127

**AMENDED FINAL BUDGET**  
**SUMMERVILLE COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND**  
**FISCAL YEAR 2022/2023**  
**OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

	<b>FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23</b>	<b>AMENDED FINAL BUDGET 10/1/22 - 9/30/23</b>	<b>YEAR TO DATE ACTUAL 10/1/22 - 8/31/23</b>
<b>REVENUES</b>			
Interest Income	25	<b>4,665</b>	4,465
NAV Tax Collection	185,265	<b>187,701</b>	187,701
<b>Total Revenues</b>	<b>\$ 185,290</b>	<b>\$ 192,366</b>	<b>\$ 192,166</b>
<b>EXPENDITURES</b>			
Principal Payments	116,000	<b>116,000</b>	116,000
Interest Payments	69,265	<b>71,005</b>	71,005
Bond Redemption	25	<b>0</b>	0
<b>Total Expenditures</b>	<b>\$ 185,290</b>	<b>\$ 187,005</b>	<b>\$ 187,005</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 5,361</b>	<b>\$ 5,161</b>

FUND BALANCE AS OF 9/30/22	\$89,186
FY 2022/2023 ACTIVITY	\$5,361
FUND BALANCE AS OF 9/30/23	\$94,547

**Notes**

Reserve Fund Balance = \$5,080\*

Revenue Fund Balance = \$89,467\*.

Revenue Fund Balance To Be Used To Make 11/1/2023 Interest Payment Of \$33,763.

\* Approximate Amounts

**Series 2020 Bond Refunding Information**

Original Par Amount =	\$2,193,000	Annual Principal Payments Due:
Interest Rate =	3.0% - 4.00%	May 1st
Issue Date =	December 2020	Annual Interest Payments Due:
Maturity Date =	May 2036	May 1st & November 1st
Par Amount As Of 8/31/23 =	\$1,851,000	

September 6, 2023

RE: Summerville Community Development District

The Summerville Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2023, September 30, 2024 and September 30, 2025; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the Summerville Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2023, September 30, 2024 and September 30, 2025 audits. The proposed fee for the audit for fiscal year ending September 30, 2023 is \$3,400.00. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$3,500.00. The proposed fee for the audit for fiscal year ending September 30, 2025 audit is \$3,600.00. The proposed fee for the audit for fiscal year ending September 30, 2026 (option year) is \$3,700.00. And the proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$3,800.00. The approved fee for the fiscal year ending September 30, 2022 audit, which Grau & Associates has completed, was \$3,800.00. The proposed Audit Fee budget for Fiscal Year 2023/2024 is \$3,900.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

**It is recommended at this time that Grau & Associates be hired to perform the September 30, 2023, September 30, 2024 and September 30, 2025 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/26 and 9/30/27).**

Special District Services, Inc.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **SUMMERVILLE**

Community Development District

Proposal Due: August 28, 2023  
4:00PM

**Submitted to:**

Summerville  
Community Development District  
c/o SDS  
2501A Burns Road  
Palm Beach Gardens, Florida 33410

**Submitted by:**

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

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

**Fax** (561) 994-5823

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

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



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Table of Contents

	PAGE
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 28, 2023

Summerville Community Development District  
C/o SDS  
2501A Burns Road  
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023-2025, with an option for two (2) additional annual renewals.

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

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

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

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

### Developing Relationships

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

### Maintaining an Impeccable Reputation

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

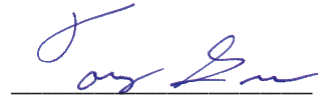
### **Complying With Standards**

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

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

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

Very truly yours,  
Grau & Associates

A handwritten signature in blue ink, appearing to read 'Antonio J. Grau', is written over a horizontal line.

Antonio J. Grau

# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



3 Partners  
10 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

### Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**March 17, 2023**

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

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

**Review Number: 594791**

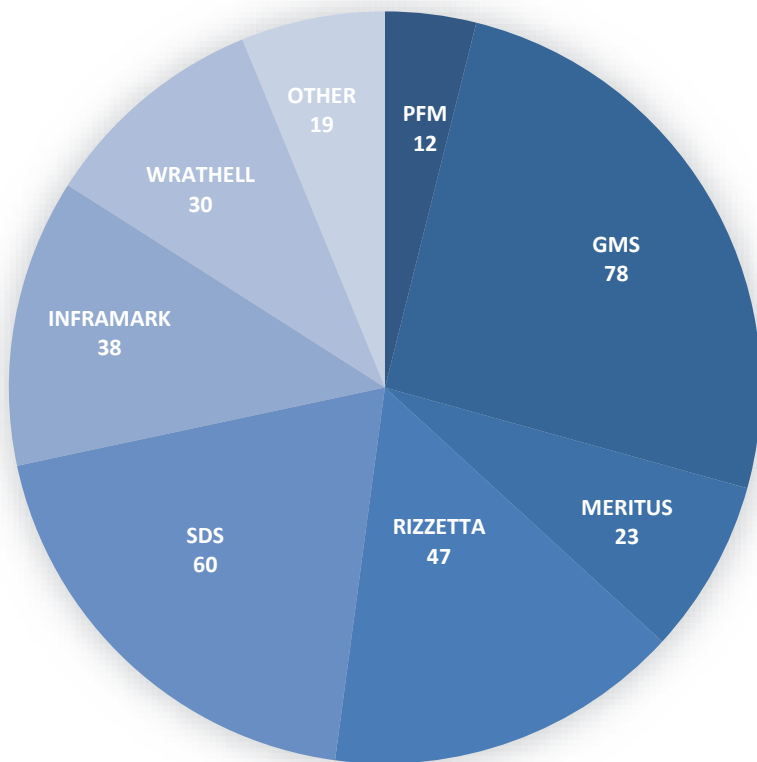
## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



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



### Profile Briefs:

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

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*58 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

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

*Years Performing Audits: 18+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*38 hours; Accounting,*

*Auditing and Other:*

*56 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

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

- Tony Grau

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

-Racquel McIntosh

## **YOUR ENGAGEMENT TEAM**

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

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

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



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

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





# Antonio 'Tony' J. Grau, CPA

## Partner

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

### Experience

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

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

### Education

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

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### Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

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

### Professional Associations/Memberships

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

Florida Government Finance Officers Association  
Government Finance Officers Association Member

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

#### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

#### Hours

24  
58  
82 (includes of 4 hours of Ethics CPE)



## Racquel C. McIntosh, CPA

### Partner

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

#### Experience

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

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

#### Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

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#### Clients Served (partial list)

(>300) Various Special Districts, including:  
Carlton Lakes Community Development District  
Golden Lakes Community Development District  
Rivercrest Community Development District  
South Fork III Community Development District  
TPOST Community Development District

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

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

#### Professional Associations/ Memberships

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

FICPA State & Local Government Committee  
FGFOA Palm Beach Chapter

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

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

38  
56  
94 (includes of 4 hours of Ethics CPE)

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

### Dunes Community Development District

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

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### Two Creeks Community Development District

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

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### Journey's End Community Development District

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

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

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

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

## **Proposed segmentation of the engagement**

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



## **Phase I - Preliminary Planning**

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

### **During this phase we will perform the following activities:**

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



## **Phase II – Execution of Audit Plan**

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

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

## **Phase III - Completion and Delivery**

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

### **Communications**

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

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



# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$3,400
2024	\$3,500
2025	\$3,600
2026	\$3,700
2027	<u>\$3,800</u>
<b>TOTAL (2023-2027)</b>	<b><u>\$18,000</u></b>

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

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

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

## **ADDITIONAL SERVICES**

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

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

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

### **ARBITRAGE**

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

**73**

Current  
Arbitrage  
Calculations

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

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