



Rizzetta & Company

Wiregrass Community Development District

Board of Supervisors' Meeting

October 22, 2020

District Office:

**5844 Old Pasco Road, Suite 100 Pasco, Florida
33544
813.994.1615**

www.wiregrasscdd.org

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

Board of Supervisors	Bill Porter Colby Chandler Hatcher Porter Caitlyn Chandler Quinn Porter	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Lynn Hayes	Rizzetta & Company, Inc.
District Counsel	Jonathan Johnson	Hopping, Green, & Sams
District Engineer	Nicole Lynn	Ardurra Group, Inc.

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

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

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 994-1001. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
DISTRICT OFFICE • 5844 OLD PASCO ROAD • SUITE 100 • WESLEY CHAPEL, FL 33544
www.wiregrasscdd.org

October 16, 2020

Board of Supervisors
**Wiregrass Community
Development District**

FINAL AGENDA

Dear Board Members:

The audit committee and regular meeting of the Board of Supervisors of the Wiregrass Community Development District will be held on **Thursday, October 22, 2020 at 10:00 a.m.** to be conducted by means of communications media technology pursuant to Executive Orders 20-52, 20-69, 20-112, 20-123, 20-139, 20-150, 20-179, 20-193, and 20-246 issued by Governor DeSantis, and pursuant to Section 120.54(5)(b)2., Florida Statutes. The following is the final agenda for this meeting:

Audit Committee Meeting

1. CALL TO ORDER / ROLL CALL

2. BUSINESS ITEMS

- A. Consideration of Proposals for Auditing Services.....Tab 1

ADJOURNMENT

BOS Meeting:

1. CALL TO ORDER/ROLL CALL

2. AUDIENCE COMMENTS

3. BUSINESS ADMINISTRATION

- A. Consideration of Series 2014 Arbitrage Report.....Tab 2
B. Ratification of Egis Insurance Proposal.....Tab 3
C. Consideration of Second Addendum to Professional Services Agreement..... Tab 4
D. Consideration of Audit Committee Recommendation

4. BUSINESS ITEMS

- A. Consideration of Minutes of the Board of Supervisors' Meeting held on
August 27, 2020 and September 15, 2020.....Tab 5
B. Consideration of Operation & Maintenance Expenditures for August
and September 2020.....Tab 6

5. STAFF REPORTS

- A. District Counsel
B. District Engineer
C. District Manager

6. AUDIENCE COMMENTS ON OTHER ITEMS

7. SUPERVISOR REQUESTS

8. ADJOURNMENT

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

Very truly yours,

Lynn Hayes
District Manager

cc. Lindsay Whelan, Hopping, Green, & Sams, P.A.
Mike Ross, Ardurra Group, Inc.

Tab 1

WIREGRASS CDD AUDITOR RANKING SHEET _____

1. Ability of Personnel (20 points)

(Deographic locations of this firm's headquarters or permanent office in relation to the project: capabilities and experience fo key personnel; presetnt ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

BERGER	GRAU
0	0

2. Proposer's Experience (20 points)

(Past record and experienceof the Prposer in similar projects; volume of work previously performed by the firm; past performance for other Communtiy Development Districts in other contracts; character; integrity, reputation of respondent, etc.)

0	0
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3. Understanding of Scope of Service (20 points)

(Does the proposal demonstrate an understanding of the District's needs for the services requested?)

0	0
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4. Ability to Furnish Required Services (20 points)

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

0	0
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5. Price (20 points)

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

	0	0
2020	\$3,510	\$3,800
2021	\$3,510	\$3,900
2022	\$3,510	\$4,000
2023	\$3,510	\$4,100
2024	\$3,510	\$4,200
5-year average	\$3,510	\$4,000
Total	0	0

**WIREGRASS COMMUNITY
DEVELOPMENT DISTRICT**

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

March 13, 2020

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

March 13, 2020

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

Dear District Manager:

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

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

Experience

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

Fort Pierce / Stuart

Member AICPA

- 1 -
Member AICPA Division For CPA Firms
Private Companies Practice Section

Member FICPA

Wiregrass Community Development District
March 13, 2020

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

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

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

Thank you again for the opportunity to submit this proposal to Wiregrass Community Development District.

Very truly yours,



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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

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

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

Following is a brief description of each employee classification:

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

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

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

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

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

Professional Staff Resources (Continued)

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE

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

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

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

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

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

The Reserve Community Development District

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

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

(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits.

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

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

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,510 for the years ended September 30, 2020, 2021, 2022, 2023, and 2024. The fee is contingent upon the financial records and accounting systems of Wiregrass Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Wiregrass Community Development District as of September 30, 2020, 2021, 2022, 2023, and 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 40 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

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

Director

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 11 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:
 - Not-for-Profit Auditing Financial Results and Compliance Requirements
 - Update: Government Accounting Reporting and Auditing
 - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 28 years

Education

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

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 8 years

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Paul Daly

Staff Accountant – 7 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Melissa Marlin

Senior Staff Accountant – 5 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Staff Accountant – 4 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 5 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Sean Stanton, CPA

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Brianne Davies

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Taylor Nuccio

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Kirk Vasser

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

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



Judson B. Baggett
MBA, CPA, CVA, Partner
Marci Reutimann
CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
(813) 788-2155
(813) 782-8606

System Review Report

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

November 2, 2016

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and *audits of employee benefit plans*.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.


Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
National Association of Certified Valuation Analysts (NACVA)

**WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2020-2024
Pasco County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than March 13, 2020 at 12:00 p.m., at the offices of District Manager, located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544. Proposals will be publicly opened at that time.

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) digital copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Wiregrass Community Development District" on the face of it.

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

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

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

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

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

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

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

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

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

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

AUDITOR SELECTION EVALUATION CRITERIA

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

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

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

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

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

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

5. Price (20 Points)

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

Total (100 Points)



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WIREGRASS

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: March 13, 2020
12:00PM

Submitted to:

Wiregrass
Community Development District
c/o Matthew Huber, District Manager
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Submitted by:

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

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

March 13, 2020

Wiregrass Community Development District
c/o Matthew Huber, District Manager
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2020-2024.

Grau & Associates (Grau) welcomes the opportunity to respond to Wiregrass 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. First, we ensure that the transition to a new firm is as smooth and seamless as possible. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

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

Maintaining an Impeccable Reputation

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


Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



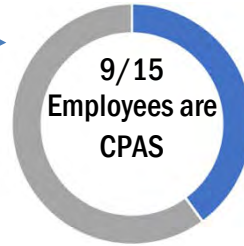
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



2 Partners
13 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

297 Community Development Districts Served

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 2, 2017

Antonio Jose Grau Jr, CPA
Grau & Associates
2700 N Military Trl Ste 350
Boca Raton, FL 33431

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. 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.

Sincerely,



Paul N. Brown, CPA, CGMA
Director of Technical Services

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

325 W. College Ave. | P.O. Box 5437 | Tallahassee, FL 32314 | (850) 224-2727 | (800) 342-3197 | Fax: (850) 222-8190 | www.ficpa.org

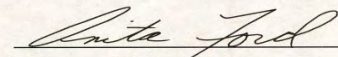


PEER REVIEW PROGRAM

is proud to present this
Certificate of Recognition
to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



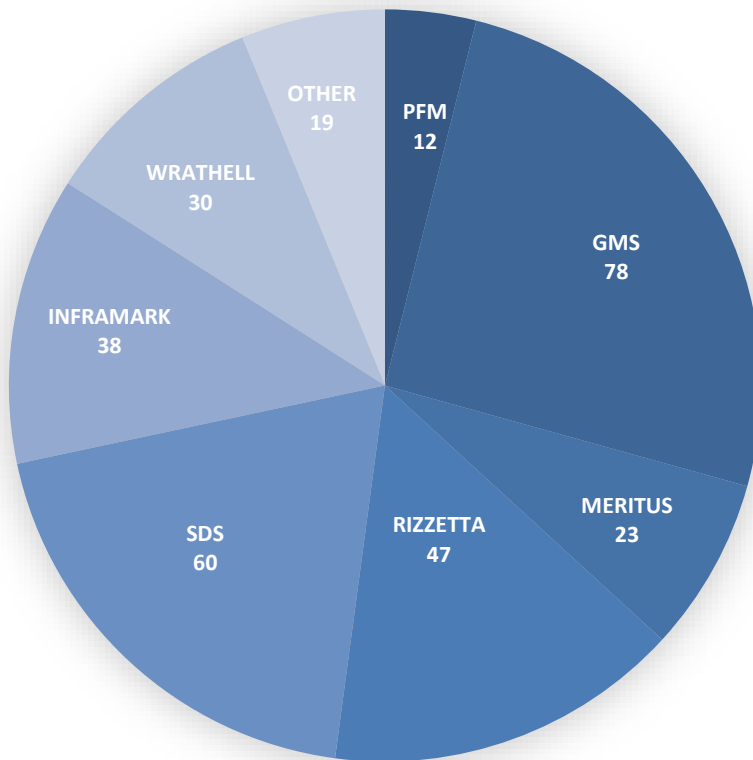
Anita Ford, Chair
AICPA Peer Review Board
2016

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

66 hours; Accounting,

Auditing and Other:

25 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

59 hours; Accounting,

Auditing and Other:

45 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

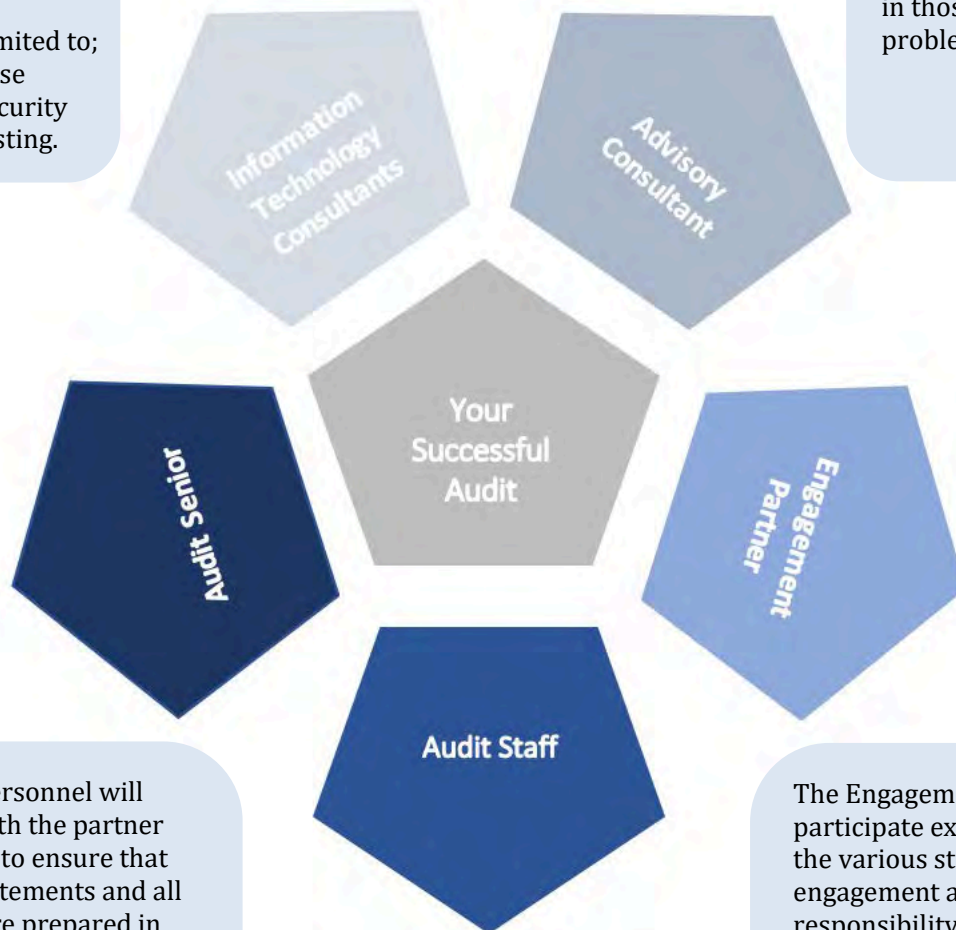
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

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

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

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



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

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



Antonio 'Tony' J. Grau, CPA
Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Dunes
Fishhawk
Grand Bay at Doral
Heritage Harbor North

(I,II,IV)

Ave Maria Stewardship Community District
Bartram Park

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)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

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



Racquel C. McIntosh, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes
Golden Lakes
Rivercrest
South Fork III
TPOST

Westchase
Monterra
Palm Coast Park
Long Leaf
Watergrass

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	104 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

<u>Year Ended September 30,</u>	<u>Fee</u>
2020	\$3,800
2021	\$3,900
2022	\$4,000
2023	\$4,100
2024	<u>\$4,200</u>
TOTAL (2020-2024)	<u>\$20,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
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
TOTAL	333	4	5	332	

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 Wiregrass 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.**

Tab 2

Memo

To: Lynn Hayes
From: Shandra Torres
CC:
Date: 9/16/2020
Re: **Wiregrass CDD – Arbitrage Rebate Calculation Series 2014**

Attached is a copy of the Arbitrage Rebate Report for **Wiregrass CDD – Series 2014 - Period ending 8/31/2020**. There is no arbitrage liability at this time. The arbitrage calculations are required by the Internal Revenue Service, as well as bond indenture to ensure compliance with the IRS requirements.

This report has been scanned to I:\Districts (CDD)\Wiregrass\Bonds\Arbitrage Rebate Calculations

Shandra



AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

September 15, 2020

Ms. Shandra Torres
District Compliance Associate
Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, FL 33614

Re: \$13,620,000 Wiregrass Community Development District (Pasco County, Florida), Capital
Improvement Revenue Bonds, Series 2014

Dear Ms. Torres:

AMTEC has prepared certain computations relating to the above referenced bond issue (the "Bonds") at the request of the Wiregrass Community Development District (the "District").

The scope of our engagement consisted of preparing the computations shown in the attached schedules to determine the Rebataable Arbitrage as described in Section 103 of the Internal Revenue Code of 1954, Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code"), and all applicable Regulations issued thereunder. The methodology used is consistent with current tax law and regulations and may be relied upon in determining the rebate liability. Certain computational methods used in the preparation of the schedules are described in the Summary of Computational Information and Definitions.

Our engagement was limited to the computation of Rebataable Arbitrage based upon the information furnished to us by the District. In accordance with the terms of our engagement, we did not audit the information provided to us, and we express no opinion as to the completeness, accuracy or suitability of such information for purposes of calculating the Rebataable Arbitrage.

We have scheduled our next Report as of August 31, 2021. Thank you for this engagement and should you have any questions, please do not hesitate to contact us.

Very truly yours,

Michael J. Scarfo
Senior Vice President

Trong M. Tran
Analyst

REBATE REPORT

\$13,620,000

**Wiregrass Community Development District
(Pasco County, Florida)**

Capital Improvement Revenue Bonds, Series 2014

**Dated: September 26, 2014
Delivered: September 26, 2014**

**Rebate Report to the Computation Date
September 26, 2024
Reflecting Activity To
August 31, 2020**



AMTEC

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SUMMARY OF REBATE COMPUTATIONS

Our computations, contained in the attached schedules, are summarized as follows:

For the September 26, 2024 Computation Date
Reflecting Activity from September 26, 2014 through August 31, 2020

Fund Description	Taxable Inv Yield	Net Income	Rebatable Arbitrage
Acquisition and Construction Account	0.042152%	8,629.76	(1,845,107.67)
Reserve Fund	0.141325%	7,829.75	(440,553.55)
Interest Account	0.012360%	79.60	(59,957.26)
Capitalized Interest Account	0.094015%	0.28	(25.41)
Costs of Issuance Account	0.012805%	0.50	(362.80)
Totals	0.062016%	\$16,539.89	\$(2,346,006.69)
Bond Yield	5.589589%		
Rebate Computation Credits			(12,376.60)
Net Rebatable Arbitrage			\$(2,358,383.29)

Based upon our computations, no rebate liability exists.

SUMMARY OF COMPUTATIONAL INFORMATION AND DEFINITIONS

COMPUTATIONAL INFORMATION

1. For the purpose of calculating Rebatable Arbitrage and Yield Reduction Liability, investment activity is reflected from September 26, 2014, the date of the closing, to August 31, 2020, the Computation Period. All nonpurpose payments and receipts are future valued to the Computation Date of September 26, 2024.
2. Computations of yield are based on a 360-day year and semiannual compounding on the last day of each compounding interval. Compounding intervals end on a day in the calendar year corresponding to Bond maturity dates or six months prior.
3. For investment cash flow, debt service and yield computation purposes, all payments and receipts are assumed to be paid or received respectively, as shown on the attached schedules.
4. Purchase prices on investments are assumed to be at fair market value, representing an arm's length transaction.
5. During the period between September 26, 2014 and August 31, 2020, the District made periodic payments into the Interest Account that were used, along with the interest earned, to provide the required debt service payments.

Under Treasury Regulation 148(f)(4)(A), the rebate requirement does not apply to amounts in certain bona fide debt service funds. The Regulations define a bona fide debt service fund as one that is used primarily to achieve a proper matching of revenues with principal and interest payments within each bond year. The fund must be depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or 1/12th of the principal and interest payments on the issue for the immediately preceding bond year.

We have reviewed the Interest Account and have determined that the funds deposited have functioned as bona fide debt service funds and are not subject to the rebate requirement.

6. The yield on the restricted investment portfolio is 0.241997%. Our computations compare this yield with the bond yield plus the allowable 0.125% spread, which equals 5.714589%. Since the restricted investment yield is below the adjusted bond yield, no yield reduction liability exists.

DEFINITIONS

7. Computation Date

September 26, 2024.

8. Computation Period

The period beginning on September 26, 2014, the date of the closing, and ending on August 31, 2020.

9. Temporary Period

The period ending three years from the date of the closing during which time arbitrage profits and losses may be blended.

10. Yield Reduction Period

The period subsequent to the Temporary Period that proceeds are yield restricted to the yield on the Bonds, plus 0.125%.

11. Bond Year

Each one-year period (or shorter period from the date of issue) that ends at the close of business on the day in the calendar year that is selected by the issuer. If no day is selected by the issuer before the earlier of the final maturity date of the issue or the date that is five years after the date of issue, each bond year ends at the close of business on the anniversary date of the issuance.

12. Bond Yield

The discount rate that, when used in computing the present value of all the unconditionally payable payments of principal and interest with respect to the Bonds, produces an amount equal to the present value of the issue price of the Bonds. Present value is computed as of the date of issue of the Bonds.

13. Taxable Investment Yield

The discount rate that, when used in computing the present value of all receipts of principal and interest to be received on an investment during the Computation Period, produces an amount equal to the fair market value of the investment at the time it became a nonpurpose investment.

14. Issue Price

The price determined on the basis of the initial offering price to the public at which price a substantial amount of the Bonds were sold.

15. Rebatable Arbitrage

The Code defines the required rebate as the excess of the amount earned on all nonpurpose investments over the amount that would have been earned if such nonpurpose investments were invested at the Bond Yield, plus any income attributable to the excess. Accordingly, the Regulations require that this amount be computed as the excess of the future value of all the nonpurpose receipts over the future value of all the nonpurpose payments. The future value is computed as of the Computation Date using the Bond Yield.

16. Yield Reduction Liability

The Rebatable Arbitrage accumulated after the Temporary Period, at the bond yield plus 0.125%.

17. Funds and Accounts

The Funds and Accounts activity used in the compilation of this Report was received from the District, as follows:

Account / Fund	Account Number
Interest Account	211756000
Capitalized Interest Account	211756002
Sinking Fund	211756003
Acquisition and Construction Account	211756004
Costs of Issuance Account	211756005
Reserve Account	211756006
Prepayment Subaccount	211756007
Revenue Account	211756008

METHODOLOGY

Bond Yield

The methodology used to calculate the bond yield was to determine the discount rate that produces the present value of all payments of principal and interest through the maturity date of the Bonds.

Investment Yield and Rebate Amount

The methodology used to calculate the Rebatable Arbitrage and Yield Reduction Liability, as of August 31, 2020, was to calculate the future value of the disbursements from all funds, subject to rebate, and the value of the remaining bond proceeds, at the yield on the Bonds, to September 26, 2024. This figure was then compared to the future value of the deposit of bond proceeds into the various investment accounts at the same yield. The difference between the future values of the two cash flows, on September 26, 2024, is the Rebatable Arbitrage and Yield Reduction Liability.

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Delivered: September 26, 2014

Sources of Funds

Par Amount	\$13,620,000.00
Original Issue Premium	-85,125.00
Total	\$13,534,875.00

Uses of Funds

Acquisition and Construction Fund	\$11,325,889.24
Reserve Fund	933,806.25
Capitalized Interest Account	822,779.51
Costs of Issuance Account	180,000.00
Underwriter's Discount	272,400.00
Total	\$13,534,875.00

PROOF OF ARBITRAGE YIELD

\$13,620,000

Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014

Date	Debt Service	Present Value to 09/26/2014 @ 5.5895890129%
11/01/2014	72,904.52	72,514.81
05/01/2015	374,937.50	362,793.95
11/01/2015	374,937.50	352,930.28
05/01/2016	559,937.50	512,741.50
11/01/2016	369,965.63	329,571.14
05/01/2017	564,965.63	489,596.94
11/01/2017	364,725.00	307,475.90
05/01/2018	574,725.00	471,340.23
11/01/2018	359,081.25	286,481.13
05/01/2019	579,081.25	449,439.96
11/01/2019	353,168.75	266,651.07
05/01/2020	583,168.75	428,335.60
11/01/2020	346,987.50	247,932.03
05/01/2021	591,987.50	411,490.89
11/01/2021	340,403.13	230,181.34
05/01/2022	595,403.13	391,666.62
11/01/2022	333,550.00	213,449.56
05/01/2023	603,550.00	375,730.50
11/01/2023	326,293.75	197,606.32
05/01/2024	611,293.75	360,139.62
11/01/2024	318,634.38	182,617.53
05/01/2025	618,634.38	344,915.54
11/01/2025	310,571.88	168,449.50
05/01/2026	630,571.88	332,713.99
11/01/2026	301,971.88	155,000.05
05/01/2027	636,971.88	318,063.97
11/01/2027	292,968.75	142,312.94
05/01/2028	647,968.75	306,200.60
11/01/2028	283,428.13	130,293.81
05/01/2029	658,428.13	294,454.44
11/01/2029	273,350.00	118,920.76
05/01/2030	668,350.00	282,859.93
11/01/2030	262,734.38	108,171.60
05/01/2031	677,734.38	271,446.81
11/01/2031	251,581.25	98,023.99
05/01/2032	691,581.25	262,135.72
11/01/2032	239,756.25	88,406.01
05/01/2033	704,756.25	252,801.52
11/01/2033	227,259.38	79,303.33
05/01/2034	717,259.38	243,486.41
11/01/2034	214,090.63	70,700.91
05/01/2035	729,090.63	234,227.44
11/01/2035	200,250.00	62,583.18
05/01/2036	745,250.00	226,577.09
11/01/2036	184,921.88	54,692.93
05/01/2037	759,921.88	218,645.58
11/01/2037	168,750.00	47,232.88
05/01/2038	778,750.00	212,044.77
11/01/2038	151,593.75	40,155.01
05/01/2039	796,593.75	205,269.38
11/01/2039	133,453.13	33,453.76
05/01/2040	818,453.13	199,590.03
11/01/2040	114,187.50	27,088.97
05/01/2041	839,187.50	193,669.75
11/01/2041	93,796.88	21,058.14
05/01/2042	858,796.88	187,564.65
11/01/2042	72,281.25	15,357.31
05/01/2043	882,281.25	182,358.22

PROOF OF ARBITRAGE YIELD

\$13,620,000

Wiregrass Community Development District
(Pasco County, Florida)

Capital Improvement Revenue Bonds, Series 2014

Date	Debt Service	Present Value
		to 09/26/2014 @ 5.5895890129%
11/01/2043	49,500.00	9,952.96
05/01/2044	904,500.00	176,923.13
11/01/2044	25,453.13	4,843.35
05/01/2045	930,453.13	172,237.73
28,747,135.90		13,534,875.00

Proceeds Summary

Delivery date	09/26/2014
Par Value	13,620,000.00
Premium (Discount)	-85,125.00
Target for yield calculation	13,534,875.00

BOND DEBT SERVICE

\$13,620,000

Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/26/2014					
11/01/2014			72,904.52	72,904.52	
05/01/2015			374,937.50	374,937.50	447,842.02
11/01/2015			374,937.50	374,937.50	
05/01/2016	185,000	5.375%	374,937.50	559,937.50	934,875.00
11/01/2016			369,965.63	369,965.63	
05/01/2017	195,000	5.375%	369,965.63	564,965.63	934,931.26
11/01/2017			364,725.00	364,725.00	
05/01/2018	210,000	5.375%	364,725.00	574,725.00	939,450.00
11/01/2018			359,081.25	359,081.25	
05/01/2019	220,000	5.375%	359,081.25	579,081.25	938,162.50
11/01/2019			353,168.75	353,168.75	
05/01/2020	230,000	5.375%	353,168.75	583,168.75	936,337.50
11/01/2020			346,987.50	346,987.50	
05/01/2021	245,000	5.375%	346,987.50	591,987.50	938,975.00
11/01/2021			340,403.13	340,403.13	
05/01/2022	255,000	5.375%	340,403.13	595,403.13	935,806.26
11/01/2022			333,550.00	333,550.00	
05/01/2023	270,000	5.375%	333,550.00	603,550.00	937,100.00
11/01/2023			326,293.75	326,293.75	
05/01/2024	285,000	5.375%	326,293.75	611,293.75	937,587.50
11/01/2024			318,634.38	318,634.38	
05/01/2025	300,000	5.375%	318,634.38	618,634.38	937,268.76
11/01/2025			310,571.88	310,571.88	
05/01/2026	320,000	5.375%	310,571.88	630,571.88	941,143.76
11/01/2026			301,971.88	301,971.88	
05/01/2027	335,000	5.375%	301,971.88	636,971.88	938,943.76
11/01/2027			292,968.75	292,968.75	
05/01/2028	355,000	5.375%	292,968.75	647,968.75	940,937.50
11/01/2028			283,428.13	283,428.13	
05/01/2029	375,000	5.375%	283,428.13	658,428.13	941,856.26
11/01/2029			273,350.00	273,350.00	
05/01/2030	395,000	5.375%	273,350.00	668,350.00	941,700.00
11/01/2030			262,734.38	262,734.38	
05/01/2031	415,000	5.375%	262,734.38	677,734.38	940,468.76
11/01/2031			251,581.25	251,581.25	
05/01/2032	440,000	5.375%	251,581.25	691,581.25	943,162.50
11/01/2032			239,756.25	239,756.25	
05/01/2033	465,000	5.375%	239,756.25	704,756.25	944,512.50
11/01/2033			227,259.38	227,259.38	
05/01/2034	490,000	5.375%	227,259.38	717,259.38	944,518.76
11/01/2034			214,090.63	214,090.63	
05/01/2035	515,000	5.375%	214,090.63	729,090.63	943,181.26
11/01/2035			200,250.00	200,250.00	
05/01/2036	545,000	5.625%	200,250.00	745,250.00	945,500.00
11/01/2036			184,921.88	184,921.88	
05/01/2037	575,000	5.625%	184,921.88	759,921.88	944,843.76
11/01/2037			168,750.00	168,750.00	
05/01/2038	610,000	5.625%	168,750.00	778,750.00	947,500.00
11/01/2038			151,593.75	151,593.75	
05/01/2039	645,000	5.625%	151,593.75	796,593.75	948,187.50
11/01/2039			133,453.13	133,453.13	
05/01/2040	685,000	5.625%	133,453.13	818,453.13	951,906.26
11/01/2040			114,187.50	114,187.50	
05/01/2041	725,000	5.625%	114,187.50	839,187.50	953,375.00
11/01/2041			93,796.88	93,796.88	
05/01/2042	765,000	5.625%	93,796.88	858,796.88	952,593.76
11/01/2042			72,281.25	72,281.25	
05/01/2043	810,000	5.625%	72,281.25	882,281.25	954,562.50

BOND DEBT SERVICE

\$13,620,000

Wiregrass Community Development District
(Pasco County, Florida)

Capital Improvement Revenue Bonds, Series 2014

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2043			49,500.00	49,500.00	
05/01/2044	855,000	5.625%	49,500.00	904,500.00	954,000.00
11/01/2044			25,453.13	25,453.13	
05/01/2045	905,000	5.625%	25,453.13	930,453.13	955,906.26
	13,620,000		15,127,135.90	28,747,135.90	28,747,135.90

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Acquisition and Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.589589%)
09/26/14	Beg Bal	-11,325,889.24	-19,655,982.82
05/11/15		3,000.00	5,030.14
06/10/15		13,938.60	23,267.46
06/29/15		6,000.00	9,986.60
08/14/15		6,502.00	10,747.82
08/14/15		3,000.00	4,959.01
08/14/15		9,852.25	16,285.79
08/14/15		27,702.52	45,792.33
09/02/15		3,000.00	4,945.36
09/02/15		48,119.00	79,321.87
09/21/15		504.00	828.41
09/21/15		10,018.50	16,467.04
09/21/15		143,755.62	236,285.77
09/21/15		6,300.00	10,355.08
10/01/15		-3,738.50	-6,135.43
10/02/15		-0.06	-0.10
10/07/15		8,276.03	13,569.71
10/07/15		3,000.00	4,918.92
10/07/15		118,050.96	193,561.14
10/22/15		1,476.00	2,414.56
10/22/15		3,000.00	4,907.64
10/22/15		5,662.00	9,262.34
11/25/15		3,418.00	5,563.25
11/25/15		64,877.44	105,596.63
11/25/15		7,393.82	12,034.42
11/25/15		3,000.00	4,882.90
11/25/15		142,108.12	231,299.79
01/05/16		94,098.00	152,221.67
01/05/16		37,242.89	60,247.56
01/05/16		8,261.25	13,364.17
01/05/16		48,154.48	77,899.16
01/05/16		17,876.46	28,918.62
01/05/16		3,000.00	4,853.08
01/05/16		383,694.99	620,700.68
01/11/16		575.00	929.32
01/11/16		109,773.90	177,417.37
01/11/16		55,754.78	90,111.28
01/11/16		23,590.55	38,127.22
01/25/16		6,266.00	10,105.47
01/25/16		6,709.50	10,820.72
01/25/16		485.52	783.02
01/25/16		1,500.00	2,419.12
02/02/16		3,166.25	5,100.89
02/02/16		27,896.57	44,941.88
02/02/16		768,155.62	1,237,512.61
02/12/16		292,024.75	469,737.27
02/23/16		5,950.00	9,554.78
02/23/16		233,434.41	374,859.62

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Acquisition and Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.589589%)
02/26/16		292,024.75	468,731.28
02/26/16		-292,024.75	-468,731.28
03/24/16		8,500.00	13,585.04
03/24/16		2,979.50	4,761.96
03/24/16		21,086.71	33,701.63
03/24/16		147,984.75	236,515.20
04/15/16		4,181.25	6,661.19
04/15/16		10,641.14	16,952.49
04/15/16		629,070.33	1,002,177.55
04/29/16		1,413.28	2,246.69
04/29/16		3,213.50	5,108.49
05/18/16		1,260.00	1,997.20
05/18/16		12,375.79	19,616.60
05/18/16		321,018.44	508,839.41
05/25/16		120,476.79	190,760.57
06/17/16		271.25	428.05
06/17/16		355.50	561.00
06/17/16		17,342.84	27,367.95
06/17/16		532,424.86	840,195.61
06/17/16		79,246.40	125,055.16
06/17/16		576,931.40	910,429.36
07/01/16		33,241.00	52,343.78
07/01/16		30,829.92	48,547.11
07/05/16		1,300.00	2,045.82
07/05/16		210.00	330.48
07/05/16		1,000.00	1,573.71
07/08/16		7,427.25	11,682.98
07/08/16		4,291.25	6,750.09
07/08/16		10,995.44	17,295.70
07/08/16		29,556.40	46,491.87
07/08/16		1,300.00	2,044.88
07/08/16		1,000.00	1,572.99
07/08/16		5,629.28	8,854.79
07/22/16		610,957.72	958,971.10
08/01/16		4,584.00	7,185.23
08/01/16		3,619.50	5,673.41
08/01/16		642.50	1,007.09
08/01/16		15,775.38	24,727.24
08/01/16		13,269.21	20,798.92
08/01/16		344,023.60	539,242.41
08/22/16		210,590.54	329,031.92
08/22/16		256,669.28	401,026.50
08/22/16		78,224.49	122,219.90
08/22/16		526,886.20	823,220.16
08/24/16		6,503.15	10,157.57
08/24/16		40,002.72	62,482.11
09/14/16		134.00	208.66
09/14/16		4,452.50	6,933.30

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Acquisition and Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.589589%)
09/14/16		3,032.00	4,721.34
09/14/16		587.50	914.84
09/14/16		24,013.00	37,392.32
10/28/16		336,001.76	519,698.32
10/28/16		37,318.62	57,721.20
10/28/16		532,241.95	823,225.60
10/28/16		6,503.15	10,058.51
11/02/16		379,960.96	587,330.72
11/02/16		1,935.34	2,991.58
12/02/16		39,953.12	61,475.10
12/02/16		1,160.00	1,784.87
12/02/16		5,527.50	8,505.06
12/02/16		768,832.10	1,182,987.24
12/02/16		7,394.75	11,378.16
12/02/16		1,779.56	2,738.17
12/02/16		7,329.28	11,277.42
12/30/16		7,271.00	11,139.88
12/30/16		634.50	972.12
12/30/16		2,612.58	4,002.73
12/30/16		1,065.23	1,632.04
12/30/16		836,973.10	1,282,324.31
12/30/16		18,227.87	27,926.87
01/11/17		5,232.25	8,002.82
01/11/17		391,120.00	598,225.38
01/20/17		117,345.31	179,234.66
02/10/17		-6,503.15	-9,902.62
06/05/17		89,055.33	133,240.98
06/05/17		762.64	1,141.03
07/24/17		33,430.61	49,643.62
09/06/17		4,312.17	6,362.41
09/06/17		37,445.35	55,248.91
11/13/17		188.00	274.55
12/27/17		34,617.16	50,215.19
12/27/17		50,000.00	72,529.33
12/27/17		198.10	287.36
06/19/18		493.50	697.26
08/30/18		2,674.25	3,737.53
01/07/19		329.00	450.95
01/07/19		282.00	386.53

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Acquisition and Construction Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.589589%)
02/25/19		1,841.72	2,505.92
02/25/19		51,613.07	70,226.94
08/31/20	MMkt Bal	10.54	13.19

09/26/24	TOTALS:	8,629.76	-1,845,107.67

ISSUE DATE:	09/26/14	REBATABLE ARBITRAGE:	-1,845,107.67
COMP DATE:	09/26/24	NET INCOME:	8,629.76
BOND YIELD:	5.589589%	TAX INV YIELD:	0.042152%

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.589589%)
09/26/14	Beg Bal	-933,806.25	-1,620,612.67
02/03/15		6.14	10.45
03/03/15		14.33	24.28
04/02/15		15.86	26.75
05/04/15		15.35	25.77
06/02/15		15.86	26.51
07/02/15		15.35	25.54
08/04/15		15.86	26.26
09/02/15		15.86	26.14
10/02/15		15.35	25.19
11/03/15		15.86	25.90
12/02/15		15.35	24.96
01/05/16		15.86	25.66
02/02/16		72.97	117.56
03/02/16		73.99	118.65
04/04/16		79.09	126.21
05/03/16		76.54	121.60
06/02/16		79.09	125.10
07/05/16		76.54	120.45
08/02/16		79.09	123.95
09/02/16		79.09	123.38
10/04/16		76.54	118.82
11/02/16		79.09	122.25
12/02/16		76.54	117.77
01/04/17		79.09	121.10
02/02/17		116.41	177.48
03/06/17		107.45	162.97
04/04/17		118.97	179.67
05/02/17		150.94	226.97
06/02/17		158.62	237.43
07/05/17		153.50	228.61
08/02/17		158.62	235.26
09/05/17		158.62	234.07
10/03/17		153.50	225.55
11/02/17		158.62	232.04
12/04/17		153.50	223.45
01/03/18		158.62	229.88
02/02/18		158.62	228.86
03/02/18		143.27	205.77
04/03/18		158.62	226.73
05/02/18		190.60	271.24
06/04/18		198.27	280.78
07/03/18		191.88	270.52
08/02/18		236.65	332.16
09/05/18		237.93	332.28
10/02/18		230.25	320.22
11/01/18		556.25	770.19
11/02/18		237.93	329.39

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Reserve Fund

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.589589%)
12/04/18		230.12	317.02
01/03/19		237.79	326.13
02/04/19		237.79	324.59
03/04/19		214.78	291.84
04/02/19		237.79	321.72
05/02/19		230.12	309.91
06/04/19		237.79	318.68
07/02/19		230.12	307.08
08/02/19		198.16	263.22
09/04/19		158.52	209.54
10/02/19		138.07	181.72
11/04/19		118.89	155.71
12/03/19		115.06	150.03
01/03/20		118.89	154.31
02/04/20		118.57	153.17
03/03/20		98.17	126.25
04/02/20		44.24	56.64
05/04/20		7.65	9.75
06/02/20		7.90	10.02
07/02/20		4.59	5.80
08/04/20		4.33	5.44
08/31/20	MMkt Bal	933,250.00	1,168,143.35
08/31/20	MMkt Acc	4.33	5.42

09/26/24	TOTALS:	7,829.75	-440,553.55

ISSUE DATE:	09/26/14	REBATABLE ARBITRAGE:	-440,553.55
COMP DATE:	09/26/24	NET INCOME:	7,829.75
BOND YIELD:	5.589589%	TAX INV YIELD:	0.141325%

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Interest Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.589589%)
09/26/14	Beg Bal	-822,779.51	-1,427,926.72
11/03/14		72,904.51	125,810.28
05/01/15		-20.47	-34.37
05/01/15		374,937.50	629,625.77
11/02/15		-109.49	-178.84
11/02/15		374,937.50	612,413.65
05/02/16		-273.15	-434.03
05/02/16		-374,454.81	-594,996.31
05/02/16		374,937.50	595,763.29
11/01/16		-467.01	-722.00
11/01/16		-369,498.60	-571,245.83
11/01/16		369,965.63	571,967.86

09/26/24	TOTALS:	79.60	-59,957.26

ISSUE DATE:	09/26/14	REBATABLE ARBITRAGE:	-59,957.26
COMP DATE:	09/26/24	NET INCOME:	79.60
BOND YIELD:	5.589589%	TAX INV YIELD:	0.012360%

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Capitalized Interest Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.589589%)
02/03/15		-6.14	-10.45
03/03/15		-14.33	-24.28
04/02/15		-15.86	-26.75
05/01/15		20.47	34.37
05/04/15		-15.35	-25.77
06/02/15		-15.86	-26.51
07/02/15		-15.35	-25.54
08/04/15		-15.86	-26.26
09/02/15		-15.86	-26.14
10/02/15		-15.35	-25.19
11/02/15		109.49	178.84
11/03/15		-15.86	-25.90
12/02/15		-15.35	-24.96
01/05/16		-15.86	-25.66
02/02/16		-72.97	-117.56
03/02/16		-73.99	-118.65
04/04/16		-79.09	-126.21
05/02/16		273.15	434.03
05/03/16		-76.54	-121.60
06/02/16		-79.09	-125.10
07/05/16		-76.54	-120.45
08/02/16		-79.09	-123.95
09/02/16		-79.09	-123.38
10/04/16		-76.54	-118.82
11/01/16		467.01	722.00
11/02/16		-79.09	-122.25
12/02/16		-76.54	-117.77
01/04/17		-79.09	-121.10
02/02/17		-116.41	-177.48
03/02/17		351.26	533.08

09/26/24	TOTALS:	0.28	-25.41

ISSUE DATE:	09/26/14	REBATABLE ARBITRAGE:	-25.41
COMP DATE:	09/26/24	NET INCOME:	0.28
BOND YIELD:	5.589589%	TAX INV YIELD:	0.094015%

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Costs of Issuance Account

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.589589%)
09/26/14	Beg Bal	-180,000.00	-312,388.44
09/26/14		52,000.00	90,245.55
09/26/14		5,250.00	9,111.33
09/26/14		30,000.00	52,064.74
09/26/14		40,000.00	69,419.65
09/26/14		41,500.00	72,022.89
09/29/14		6,261.94	10,862.55
10/14/14		1,250.00	2,163.39
10/01/15		3,738.50	6,135.43
10/02/15		0.06	0.10

09/26/24	TOTALS:	0.50	-362.80

ISSUE DATE:	09/26/14	REBATABLE ARBITRAGE:	-362.80
COMP DATE:	09/26/24	NET INCOME:	0.50
BOND YIELD:	5.589589%	TAX INV YIELD:	0.012805%

\$13,620,000
Wiregrass Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2014
Rebate Computation Credits

ARBITRAGE REBATE CALCULATION
DETAIL REPORT

DATE	DESCRIPTION	RECEIPTS (PAYMENTS)	FUTURE VALUE @ BOND YIELD OF (5.589589%)
09/26/15		-1,650.00	-2,709.97
09/26/16		-1,650.00	-2,564.61
09/26/17		-1,670.00	-2,456.47
09/26/18		-1,700.00	-2,366.48
09/26/19		-1,730.00	-2,279.07

09/26/24	TOTALS:	-8,400.00	-12,376.60

ISSUE DATE: 09/26/14 REBATABLE ARBITRAGE: -12,376.60
COMP DATE: 09/26/24
BOND YIELD: 5.589589%

Tab 3



Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

Wiregrass Community Development 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.

Quotation being provided for:

Wiregrass Community Development District
c/o Rizzetta & Company,
5844 Old Pasco Road #100
Wesley Chapel, FL 33544

Term: October 1, 2020 to October 1, 2021

Quote Number: 100120319

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values – Blanket Building and Contents – Per Schedule on file totalling	\$0
Loss of Business Income	\$1,000,000
Additional Expense	\$1,000,000
Inland Marine	
Scheduled Inland Marine	\$50,000

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

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

DEDUCTIBLES:		Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
		Total Insured Values per building, including vehicle values, for "Named Storm" at each affected location throughout Florida subject to a minimum of per occurrence, per Named Insured.
	Per Attached Schedule	Inland Marine

Special Property Coverages		
<u>Coverage</u>	<u>Deductibles</u>	<u>Limit</u>
Earth Movement		Included
Flood	*	Included
Boiler & Machinery		Included
TRIA		Included

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

TOTAL PROPERTY PREMIUM

\$645

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.

(X)	Code	Extension of Coverage	Limit of Liability
	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

<u>Description</u>	<u>Limit</u>	<u>Deductible</u>
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	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. See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Specified Causes of Loss Coverage	N/A	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 See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Collision Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto See item Four for Hired or Borrowed Autos.	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

Wiregrass Community Development District
c/o Rizzetta & Company,
5844 Old Pasco Road #100
Wesley Chapel, FL 33544

Term: October 1, 2020 to October 1, 2021

Quote Number: 100120319

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	\$645
Crime	Not Included
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$2,888
Public Officials and Employment Practices Liability	\$2,363
TOTAL PREMIUM DUE	\$5,896

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)



PARTICIPATION AGREEMENT
Application for Membership in the Florida Insurance Alliance

The undersigned local governmental entity, certifying itself to be a public agency of the State of Florida as defined in Section 163.01, Florida Statutes, hereby formally makes application with the Florida Insurance Alliance ("FIA") for continuing liability and/or casualty coverage through membership in FIA, to become effective 12:01 a.m., 10/01/2020, and if accepted by the FIA's duly authorized representative, does hereby agree as follows:

- (a) That, by this reference, the terms and provisions of the Interlocal Agreement creating the Florida Insurance Alliance are hereby adopted, approved and ratified by the undersigned local governmental entity. The undersigned local governmental entity certifies that it has received a copy of the aforementioned Interlocal Agreement and further agrees to be bound by the provisions and obligations of the Interlocal Agreement as provided therein;
- (b) To pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, to pay any reasonable late penalties and charges arising therefrom, and all costs of collection thereof, including reasonable attorneys' fees;
- (c) To abide by the rules and regulations adopted by the Board of Directors;
- (d) That should either the Applicant or the Fund desire to cancel coverage; it will give not less than thirty (30) days prior written notice of cancellation;
- (e) That all information contained in the underwriting application provided to FIA as a condition precedent to participation in FIA is true, correct and accurate in all respects.

Wiregrass Community Development District

(Name of Local Governmental Entity)

By: _____

Colby J. Chandler

Signature

Colby J. Chandler

Print Name

Witness By: _____

Lynn Hayes

Signature

Lynn Hayes

Print Name

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE October 1, 2020

By: _____

[Signature]

Administrator



PROPERTY VALUATION AUTHORIZATION

Wiregrass Community Development District
c/o Rizzetta & Company,
5844 Old Pasco Road #100
Wesley Chapel, FL 33544

QUOTATIONS TERMS & CONDITIONS

1. Please review the quote carefully for coverage terms, conditions, and limits.
2. The coverage is subject to 100% minimum earned premium as of the first day of the "Coverage Period".
3. Total premium is late if not paid in full within 30 days of inception, unless otherwise stated.
4. Property designated as being within Flood Zone A or V (and any prefixes or suffixes thereof) by the Federal Emergency Management Agency (FEMA), or within a 100 Year Flood Plain as designated by the United States Army Corps of Engineers, will have a Special Flood Deductible equal to all flood insurance available for such property under the National Flood Insurance Program, whether purchased or not or 5% of the Total Insured Value at each affected location whichever the greater.
5. The Florida Insurance Alliance is a shared limit. The limits purchased are a per occurrence limit and in the event an occurrence exhaust the limit purchased by the Alliance on behalf of the members, payment to you for a covered loss will be reduced pro-rata based on the amounts of covered loss by all members affected by the occurrence. Property designated as being within.
6. Coverage is not bound until confirmation is received from a representative of Egis Insurance & Risk Advisors.

I give my authorization to bind coverage for property through the Florida Insurance Alliance as per limits and terms listed below.

- ☒ Building and Content TIV
☒ Inland Marine
☐ Auto Physical Damage

\$0 As per schedule attached
\$50,000 As per schedule attached
Not Included

Signature: Colby J. Chaunter Date: 9/10/2020
Name: Colby J. Chaunter
Title: Vice Chairman



Inland Marine Schedule

Schedule Items Effective As of: 10/01/2020

Wiregrass Community Development District

Policy No.: 100120319

Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Item #	Department	Serial Number	Classification Code	Eff. Date	Value	Deductible
	Description			Term Date		
1	Irrigation Control Panel		Electronic data processing equipment	10/01/2020 10/01/2021	\$50,000	\$1,000
				Total	\$50,000	

Sign:

Print Name:

Colby J. Chandler

Date:

9/10/2020

Tab 4

SECOND ADDENDUM TO THE CONTRACT FOR PROFESSIONAL DISTRICT SERVICES

This Second Addendum to the Contract for Professional District Services (this “**Addendum**”), is made and entered into as of the 1st day of October, 2020 (the “**Effective Date**”), by and between **Wiregrass Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Pasco County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

RECITALS

WHEREAS, the District and the Consultant entered into the Contract for Professional District Services dated October 1st, 2018 (the “**Contract**”), incorporated by reference herein; and

WHEREAS, the District and the Consultant desire to amend **Exhibit B - Schedule of Fees of the Fees and Expenses**, section of the Contract as further described in this Addendum; and

WHEREAS, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend **Exhibit B - Schedule of Fees** attached.

The amended **Exhibit B - Schedule of Fees** are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.



Rizzetta & Company

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: _____

WITNESS: _____
Signature

Print Name

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

BY: _____

PRINTED NAME: _____

TITLE: Chairman/Vice Chairman

DATE: _____

ATTEST:

Vice Chairman/Assistant Secretary
Board of Supervisors

Print Name

Exhibit B – Schedule of Fees



Rizzetta & Company

EXHIBIT B
Schedule of Fees

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

	MONTHLY	ANNUALLY
Management:	\$1,166.67	\$14,000
Administrative:	\$257.50	\$3,090
Accounting:	\$1,030.00	\$12,360
Financial & Revenue Collections:	\$300.00	\$3,600
Assessment Roll (1):		\$6,000
Irrigation Assessment Services:		
Assessment Role(1)		\$1,500
Accounting Services	\$500.00	\$6,000
Total Standard On-Going Services:	\$3,254.17	\$46,550

(1) Assessment Roll is paid in one lump-sum payment at the time the roll is completed.



ADDITIONAL SERVICES:

Extended and Continued Meetings	Hourly	\$ 180.25
Special/Additional Meetings	Per Occurrence	Upon Request
Modifications and Certifications to Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Special Assessment Allocation Report	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request

PUBLIC RECORDS REQUESTS FEES:

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
Senior Manager	\$ 54.00
District Manager	\$ 42.00
Accounting & Finance Staff	\$ 29.00
Administrative Support Staff	\$ 25.00

LITIGATION SUPPORT SERVICES: Hourly Upon Request

ADDITIONAL THIRD-PARTY SERVICES:



Rizzetta & Company

Pre-Payment Collections/Estoppel/Lien Releases:

Lot/ Homeowner
Bulk Parcel(s)

Per Occurrence
Per Occurrence

Upon Request
Upon Request



Rizzetta & Company

Tab 5

MINUTES OF MEETING

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

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Wiregrass Community Development District was held on **Thursday, August 27, 2020 at 10:00 a.m.** conducted by means of communications media technology pursuant to Executive Orders 20-52, 20-69, 20-112, 20-123, 20-139, 20-150, 20-179 and 20-193 issued by Governor DeSantis, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present and constituting a quorum were:

Bill Porter	Board Supervisor, Chairman
Colby Chandler	Board Supervisor, Vice Chairman
Quinn Porter	Board Supervisor

Also Present were:

Matt Huber	District Manager, Rizzetta & Company, Inc
Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Scott Brizendine	Manager, District Financial Services, Rizzetta & Co., Inc.
Scott Sheridan	Developer, Locust Branch
Lindsay Whalen	District Counsel, Hopping, Green & Sams

FIRST ORDER OF BUSINESS

Call to Order / Roll Call

Mr. Huber confirmed there was a quorum present and called the meeting to order.

SECOND ORDER OF BUSINESS

Discussion on Fiscal year 2020/2021 Final Budget

Mr. Huber informed all those in attendance that the Public Hearing on the budget was moved to September 15, 2020 at 10:00 a.m. He led discussions on the proposed Fiscal Year 2020/2021 budget utilizing a slide presentation and informed the Board of the option to adjust the budget by using carry forward funds from previous years.

THIRD ORDER OF BUSINESS

Audience Comments

Audience comments were entertained regarding concerns with proposed irrigation fees and the need for improved communication with residents.

FOURTH ORDER OF BUSINESS

Public Hearing on Irrigation Rates

Mr. Huber asked for a motion to open the public hearing.

On a Motion by Mr. Porter, seconded by Mr. Chandler, with all in favor, the Board of Supervisors opened the public hearing on irrigation rates for Wiregrass Community Development District.

Mr. Sheraton responded to questions regarding the proposed irrigation rates.

With no further questions being heard, Mr. Huber asked for a motion to close the public hearing.

On a Motion by Mr. Chandler, seconded by Mr. Porter, with all in favor, the Board of Supervisors closed the public hearing on irrigation rates for Wiregrass Community Development District.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2020-09, Adopting Irrigation Use Fees

Mr. Huber presented Resolution 2020-09, stating that the proposed fees were included as an exhibit to the resolution. He stated that if there were no questions, a motion to approve would be in order.

On a Motion by Mr. Porter, seconded by Mr. Chandler, with all in favor, the Board of Supervisors approved Resolution 2020-09, adopting irrigation use fees for Wiregrass Community Development District.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2020-10, Setting Fiscal Year 2020-2021 Meeting Schedule

A brief discussion was held regarding potential conflicts with the current schedule of meeting on the fourth Thursday of each month and the Thanksgiving and Christmas Holidays. It was decided to address those conflicts at a later date.

On a Motion by Mr. Porter, seconded by Ms. Porter, with all in favor, the Board of Supervisors approved Resolution 2020-10, setting the fiscal year 2020/2021 meeting schedule on the fourth Thursday of each month at 10:00 a.m. with meetings to be held at the Rizzetta Office, located at 5844 Old Pasco Rd. Suite 100, Wesley Chapel or by means of telecommunications as required due to the Covid -19 pandemic for Wiregrass Community Development District.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2020-11, Declaring a Vacancy in Seat 3

Mr. Huber explained that seats two and three were up for election in the upcoming general election and that Korie Roberts qualified to run for seat 2 unopposed, but no one qualified for seat three, which is currently held by Quinn Miller. Therefore, it will be necessary for the Board to appoint a replacement after November 17th. Ms. Miller will remain in office until such time as a replacement is named.

On a Motion by Mr. Chandler, seconded by Ms. Porter, with all in favor, the Board of Supervisors approved Resolution 2020-11, declaring a vacancy in Seat 3 on the Board of Supervisors for Wiregrass Community Development District.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2020-12, RE-Designating an Assistant Secretary

Mr. Huber stated that Management is recommending that Lynn Hayes be added as an Assistant Secretary for signatory purposes.

On a Motion by Mr. Porter, seconded by Ms. Porter, with all in favor, the Board of Supervisors approved Resolution 2020-12, appointing Lynn Hayes as an Assistant Secretary for Wiregrass Community Development District.

NINTH ORDER OF BUSINESS

Consideration of Minutes of the Board of Supervisors' Meetings on May 28, and June 11, 2020

Mr. Huber asked if there were any changes to the minutes. Hearing none, he asked for a motion to approve both sets of minutes.

On a Motion by Ms. Porter, seconded by Mr. Chandler, with all in favor, the Board of Supervisors approved the minutes from the May 28, 2020 and June 11, 2020 meetings for Wiregrass Community Development District.

TENTH ORDER OF BUSINESS

Consideration of Operation and Maintenance Expenditures for May, June, and July 2020

There were no questions regarding any of the expenditures.

On a Motion by Mr. Chandler, seconded by Mr. Porter, with all in favor, the Board of Supervisors ratified the operation and maintenance expenditures for May (\$56,877.80), June (\$64,061.83), and July (\$52,168.74) for Wiregrass Community Development District.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

No Report.

B. District Engineer

Not Present.

C. District Manager

Mr. Huber stated that a special meeting would be held on September 15, 2020 at 10:00 a.m. for the purposes of conducting the public hearing on the budget. The Next regular meeting is scheduled for September 24, 2020 at 10:00 a.m. Both will be conducted telephonically.

TWELFTH ORDER OF BUSINESS

Supervisor Requests and Audience Comments

Staff responded to an audience questions regarding the contraction of the boundaries for Wiregrass in 2018 resulting in the formation of Wiregrass II CDD.

There were no supervisor requests.

THIRTEENTH ORDER OF BUSINESS

Adjournment

On a Motion by Mr. Porter, seconded Ms. Porter, with all in favor, the Board of Supervisors adjourned the meeting at 10:59 a.m. for Wiregrass Community Development District.

Secretary/ Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING

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

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

The special meeting of the Wiregrass Community Development District was held on **Tuesday, September 15, 2020 at 10:00 a.m.** conducted by means of communications media technology pursuant to Executive Orders 20-52, 20-69, 20-112, 20-123, 20-139, 20-150, 20-179 and 20-193 issued by Governor DeSantis, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present and constituting a quorum were:

Bill Porter	Board Supervisor, Chairman
Colby Chandler	Board Supervisor, Vice Chairman
Quinn Porter	Board Supervisor, Assistant Secretary
Hatcher Porter	Board Supervisor, Assistant Secretary

Also Present were:

Matt Huber	Regional Manager, Rizzetta & Company, Inc
Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Scott Sheridan	Developer, Locust Branch
Jonathon Johnson	District Counsel, Hopping, Green & Sams

FIRST ORDER OF BUSINESS

Call to Order / Roll Call

Mr. Huber confirmed there was a quorum present and called the meeting to order.

SECOND ORDER OF BUSINESS

Audience Comments

No members of general audience in attendance.

THIRD ORDER OF BUSINESS

Public Hearing on FY 2020-2021 Budget

Mr. Huber asked for a motion to open the public hearing.

On a Motion by Mr. Chandler, seconded by Ms. Porter, with all in favor, the Board of Supervisors opened the public hearing on FY 2020-2021 budget for Wiregrass Community Development District.

Discussion was held regarding options to reduce assessment levels. It was decided to utilize 75% of funds left over from prior year budgets.

With no further comments being heard, Mr. Huber asked for a motion to close the public hearing.

On a Motion by Mr. B. Porter, seconded by Ms. Porter, with all in favor, the Board of Supervisors closed the public hearing FY 2020-2021 budget for Wiregrass Community Development District.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2020-13, Adopting FY 2020-2021 Budget

Mr. Huber presented Resolution 2020-13, announcing the totals for each of the associated funds. He stated that if there were no questions, a motion to approve would be in order.

On a Motion by Mr. B. Porter, seconded by Mr. Chandler, with all in favor, the Board of Supervisors approved Resolution 2020-13, adopting FY 2020-2021 with a general fund (\$532,674), Irrigation fund (\$521,864), Debt service funds (\$1,553,372.16), for a total of (\$2,607,910.16) budget for Wiregrass Community Development District.

FIFTH ORDER OF BUSINESS

Public Hearing on Levying Assessments

Mr. Huber asked for a motion to open the public hearing.

On a Motion by Mr. Chandler, seconded by Ms. Porter, with all in favor, the Board of Supervisors opened the public hearing on levying assessments for Wiregrass Community Development District.

Mr. Huber explained that assessments would be levied based on the total budgeted amount less the carry forward funds (\$169,015).

With no further comments being heard, Mr. Huber asked for a motion to close the public hearing.

On a Motion by Mr. H Porter, seconded by Ms. Porter, with all in favor, the Board of Supervisors closed the public hearing on levying assessments for Wiregrass Community Development District.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2020-14, Certifying Assessment Roll and Levying Assessments

Mr. Huber presented the resolution and asked if there were any questions regarding it.

On a Motion by Mr. Chandler, seconded by Ms. Porter, with all in favor, the Board of Supervisors approved Resolution 2020-14, certifying the assessment roll and levying assessments for Wiregrass Community Development District.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

No Report.

B. District Engineer

Not Present.

C. District Manager

Mr. Huber stated that September 24, 2020 meeting has been cancelled, Therefore the next regular meeting will be held on October 22, 2020 at 10:00 a.m.

EIGHTH ORDER OF BUSINESS

Supervisor Requests

There were no supervisor requests.

NINTH ORDER OF BUSINESS

Adjournment

On a Motion by Mr. Chandler, seconded Mr. B. Porter, with all in favor, the Board of Supervisors adjourned the meeting at 10:22 a.m. for Wiregrass Community Development District.
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Secretary/ Assistant Secretary

Chairman/Vice Chairman

Tab 6

Wiregrass Community Development District

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

Operations and Maintenance Expenditures August 2020 For Board Approval

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

The total items being presented: **\$32,062.14**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

August 1, 2020 Through August 31, 2020

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Florida Natives Nursery, Inc.	000990	17445	Quarterly Mitigation Maintenance (Persimmon Park) 07/20	\$ 550.00
Florida Natives Nursery, Inc.	000990	17464	Quarterly Mitigation Maintenance - State Road 56 07/20	\$ 3,420.00
Hopping Green & Sams	000991	116133	General/Monthly Legal Services 06/20	\$ 2,715.50
Rizzetta & Company, Inc.	000992	INV0000051815	District Management Fees 08/20	\$ 3,212.17
Rizzetta & Company, Inc.	000992	INV0000051837	Mass Mailing 07/20	\$ 1,289.36
Rizzetta Technology Services, LLC	000997	INV0000006040	Email & Website Hosting Services 07/20	\$ 175.00
Rizzetta Technology Services, LLC	000993	INV0000006141	Email & Website Hosting Services 08/20	\$ 175.00
Times Publishing Company	000996	94882 07/26/20	Legal Advertising Account #117709 07/20	\$ 126.50
Times Publishing Company	000996	94941 07/29/20	Legal Advertising Account #117709 07/20	\$ 616.00
Times Publishing Company	000994	96439 07/19/20	Legal Advertising Account #117709 07/20	\$ 263.00
Westcoast Landscape & Lawns, Inc.	000998	81912	Lawn Maintenance 08/20	\$ 12,650.00
Withlacoochee River Electric Cooperative, Inc	000995	1723523 07/20.	Area Lighting 07/20	<u>\$ 6,869.61</u>
Report Total				<u>\$ 32,062.14</u>

Wiregrass Community Development District

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

Operations and Maintenance Expenditures September 2020 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from September 1, 2020 through September 30, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$95,787.09**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

September 1, 2020 Through September 30, 2020

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
American Municipal Tax-Exempt Compliance Corp.	001009	5808-09-20	Arbitrage Rebate Report Series 2014 09/20	\$ 450.00
Egis Insurance Advisors, LLC	001007	11479	General/Property/POL Liability Insurance 10/01/20-10/01/21	\$ 5,896.00
Hopping Green & Sams	000999	116759	General/Monthly Legal Services 07/20	\$ 1,519.77
Rizzetta & Company, Inc.	001000	INV0000052605	District Management Fees 09/20	\$ 3,212.17
Rizzetta & Company, Inc.	001003	INV0000052649	Mass Mailing 09/20	\$ 822.63
Rizzetta Technology Services, LLC	001001	INV0000006240	Email & Website Hosting Services 09/20	\$ 175.00
Times Publishing Company	001004	103755 08/23/20	Legal Advertising Account #117709 08/20	\$ 2,224.00
Times Publishing Company	001008	103755 08/30/20	Legal Advertising Account #117709 08/20	\$ 2,220.00
Westcoast Landscape & Lawns, Inc.	001010	82930	Lawn Maintenance 09/20	\$ 12,650.00
Wiregrass Irrigation, LLC	001002	049	Irrigation Fees 07/20	\$ 31,307.19
Wiregrass Irrigation, LLC	001005	050	Irrigation Fees 08/20	\$ 28,440.72
Withlacoochee River Electric Cooperative, Inc	001006	1723523 08/20	Area Lighting 08/20	<u>\$ 6,869.61</u>
Report Total				<u>\$ 95,787.09</u>