Gardens at Hammock Beach Community Development District

Agenda

July 30, 2021

AGENDA

Gardens at Hammock Beach

Community Development District

219 East Livingston Street, Orlando, Florida 32801 Phone: 407-841-5524 – Fax: 407-839-1526

July 23, 2021

Board of Supervisors Gardens at Hammock Beach Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of Gardens at Hammock Beach Community Development District will be held <u>Friday</u>, <u>July 30</u>, <u>2021 at 12:00 PM at the Hilton Garden Inn Palm Coast/Town Center</u>, <u>55 Town Center Blvd.</u>, <u>Palm Coast</u>, <u>Florida. PLEASE NOTE THE TIME AND LOCATION OF THE MEETING.</u> Following is the advance agenda for the meeting:

Audit Committee Meeting

- I. Roll Call
- II. Public Comment Period
- III. Approval of Minutes of May 21, 2021 Meeting
- IV. Tally of Audit Committee Members Rankings and Selection of an Auditor
- V. Adjournment

Board of Supervisors Meeting

- I. Roll Call
- II. Public Comment Period
- III. Approval of Minutes of the May 21, 2021 Meeting
- IV. Public Hearing
 - A. Consideration of Resolution 2021-09 Adopting the Fiscal Year 2022 Budget and Relating to the Annual Appropriations
- V. Consideration of Fiscal Year 2022 Funding Agreement
- VI. Ratification of Agreement with Grau & Associates to Provide Fiscal Year 2020 Auditing Services
- VII. Acceptance of Audit Committee Recommendation and Selection of #1 Ranked Firm to Provide Auditing Services for Fiscal Year 2021
- VIII. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Ratification of Fiscal Year 2021 Funding Requests #7 8
 - iii. Approval of Fiscal Year 2022 Meeting Schedule
 - IX. Other Business
 - X. Supervisors Requests
 - XI. Adjournment

The second order of business of the Audit Committee Meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items. The third order of business is approval of minutes of May 21, 2021 meeting. A copy of the minutes are enclosed for your review. The fourth order of business is the tally of the audit committee members rankings and selection of an auditor. Rankings from all audit committee members will be tallied at the meeting to develop an overall audit committee ranking. The RFP responses have been provided separately and the tally sheet has been enclosed in your agenda package.

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of the minutes of the May 21, 2021 meeting. The minutes are enclosed for your review.

The fourth order of business opens the public hearing. Section A is consideration of Resolution 2021-09 adopting the Fiscal Year 2022 budget and relating to the annual appropriations. A copy of the resolution is enclosed for your review.

The fifth order of business is consideration of Fiscal Year 2022 funding agreement. A copy of the agreement is enclosed for your review.

The sixth order of business is ratification of agreement with Grau & Associates to provide Fiscal Year 2020 auditing services. A copy of the agreement is enclosed for your review.

The seventh order of business is acceptance of Audit Committee recommendation and selection of #1 ranked firm to provide auditing services for Fiscal Year 2021.

The eighth order of business is staff reports. Section 1 of the District Manager's Report includes the balance sheet and income statement for your review. Section 2 is the ratification of Fiscal Year 2021 funding request. Copies of the funding requests and supporting invoices are enclosed for your review. Section 3 is approval of Fiscal Year 2022 meeting schedule.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please do not hesitate to contact me.

Sincerely,

George S. Flint District Manager

CC: Darrin Mossing, GMS
Parker Mynchenberg, District Engineer
Michael Chiumento III, District Counsel

Enclosures

AUDIT COMMITTEE MEETING



MINUTES OF MEETING GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Gardens at Hammock Beach Community Development District was held on Friday, May 21, 2021 at 12:30 p.m. at Hilton Garden Inn Palm Coast, 55 Town Center Boulevard, Palm Coast, Florida.

Present were:

David Lusby Clint Smith William Livingston George Flint

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 12:30 p.m. All Committee Members were present.

SECOND ORDER OF BUSNESS

Public Comment Period

Mr. Flint: Are there any comments from the public? Hearing none.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Mr. Flint: This is the standard form of the Request for Proposals (RFP) that we typically use. We are asking for qualified auditors to provide proposals that would include pricing for five separate one-year agreements. They would provide pricing for Fiscal Year 2021, which is the year we are in through 2025. It also includes proposed Selection Criteria, which include Ability of Personnel, Proposer's Experience, Understanding of Scope of Work, Ability to Furnish the Required Services and Price. These criteria are laid out for the Board; however, you can exclude price if you choose to make this selection solely on qualifications. You have the ability to do that; however, we recommend that you include price because it is price competitive. Each of the criteria are weighted equally at 20 points, although you could change that if you felt one aspect was more important than the others. Normally we equally weigh them.

Mr. Lusby: So this is for one-year, Fiscal Year 2021. Do we have to do this every year?

Mr. Flint: No, we ask for five years, but you enter into one-year Engagement Letters. So you don't have to bid it out again until the end of the five-year term.

Mr. Lusby: If you are happy with them, you can just roll it over year-by-year.

Mr. Flint: If for some reason we are not happy with them during the course of their engagement, there would be a 30-day termination clause. Normally, we do not have issues.

Mr. Lusby: So if their proposals come in early September, they would be at a meeting weeks later?

Mr. Flint: We would have these likely on the July 30th agenda. So when you have your public hearing on your budget for July 30th, we would have the proposals.

Mr. Lusby: It says Friday, September 3rd.

Mr. Flint: That needs to be changed because we changed the public hearing date.

Mr. Lusby: That is plenty of time.

Mr. Flint: So we will change the due date, now that we changed the public hearing date on the budget. We will do it two weeks before, which is July 16th. Thanks for catching that. Are there any other comments or questions on the RFP or criteria?

Mr. Livingston: Just one other question. Obviously, the audit fee is pretty low because there is not much activity. Typically, as we get into public bonds and so forth, does the audit fee increase?

Mr. Flint: It doesn't go up drastically. It may increase when you issue bonds by about \$1,500, due to the fact that there is a bond issue out there.

Mr. Livingston: So it is not a major increase.

Mr. Flint: They usually range between \$5,000 and \$6,500. You may have some complicated Districts that own a golf course and there are a lot more transactions where the fee may be \$15,000, but the normal fee is \$5,000. We manage the Viera East CDD, which owns the golf course.

Mr. Livingston: How old is that?

Mr. Flint: Pretty old. We manage four CDDs that own golf course and there are only five or six auditors in the State.

Mr. Livingston: Do they have to go back a long way?

Mr. Flint: Yes. I believe the Viera East District was created in 1992. Deer Run has a private golf course. That is one that you play on.

Mr. Lusby: That is Grand Reserve.

Mr. Flint: The CDD is the Deer Run CDD.

Mr. Lusby: Do they own the golf course?

Mr. Flint: No, it's private. That is a CDD community.

Mr. Livingston: It is a pretty nice golf course.

Mr. Lusby: I played on that golf course.

Mr. Livingston: They do a good job keeping it up.

Mr. Flint: It's one of the few that makes money.

Mr. Lusby: Do you need a motion?

Mr. Flint: Yes, a motion to approve the RFP and Selection Criteria.

On MOTION by Mr. Lusby seconded by Mr. Smith with all in favor the Request for Proposals for auditing services and Selection Criteria as amended were approved.

B. Approval of Notice of Request for Proposals for Audit Services

Mr. Flint: Then we have the form of the notice that we will run in the newspaper. We will modify the date in that notice to reflect July 16th as the due date. Are there any questions on the notice? If not, we need a motion to approve the form of the notice.

On MOTION by Mr. Smith seconded by Mr. Livingston with all in favor the Notice of Request for proposals for audit services, amending the due date to reflect July 16, 2021 was approved.

C. Public Announcement of Opportunity to Provide Auditing Services

Mr. Flint: We will publicly announce the opportunity for any qualified auditing firms to provide a proposal to the CDD for auditing services in accordance with the Instructions to Proposers that are included in the agenda.

FOURTH ORDER OF BUSINESS Adjournment

Mr. Flint: If there's nothing further, we need a motion to adjourn the Audit Committee.

On MOTION by Mr. Living favor the Audit Committee r	ston seconded by Mr. Smith with all in neeting was adjourned.
Secretary/Assistant Secretary Chairman/Vice Chairman	

SECTION IV

		Gardens at H	is at Hammock Beach CD	Hammock Beach CDD Auditor Selection			
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understanding of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2021 - \$3,200 2022 - \$3,300 2023 - \$3,400 2024 - \$3,500 2025 - \$3,600		
Berger, Toombs, Elam, Gaines & Frank					2021 - \$2,750 2022 - \$3,350 2023 - \$3,350 2024 - \$3,500		

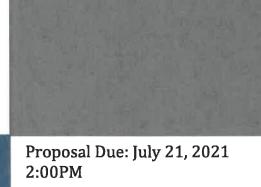
	Villages of E	3loomingdale CDD /	Villages of Bloomingdale CDD Auditor Selection - Tally	<u>/</u>	
	Clint Smith	David Lusby	William Livingston	Total Points Earned	Ranking (1 being highest)
Grau & Associates					
Berger, Toombs, Elam, Gaines & Frank					



Proposal to Provide Financial Auditing Services:

GARDENS AT HAMMOCK BEACH

COMMUNITY DEVELOPMENT DISTRICT



Submitted to:

Gardens at Hammock Beach Community Development District c/o District Manager 219 East Livingston Street Orlando, FL 32801

Submitted by:

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

Tel (561) 994-9299

(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com www.graucpa.com



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July 21, 2021

Gardens at Hammock Beach Community Development District c/o District Manager 219 East Livingston Street Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2021, with an option for four (4) additional annual renewals.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

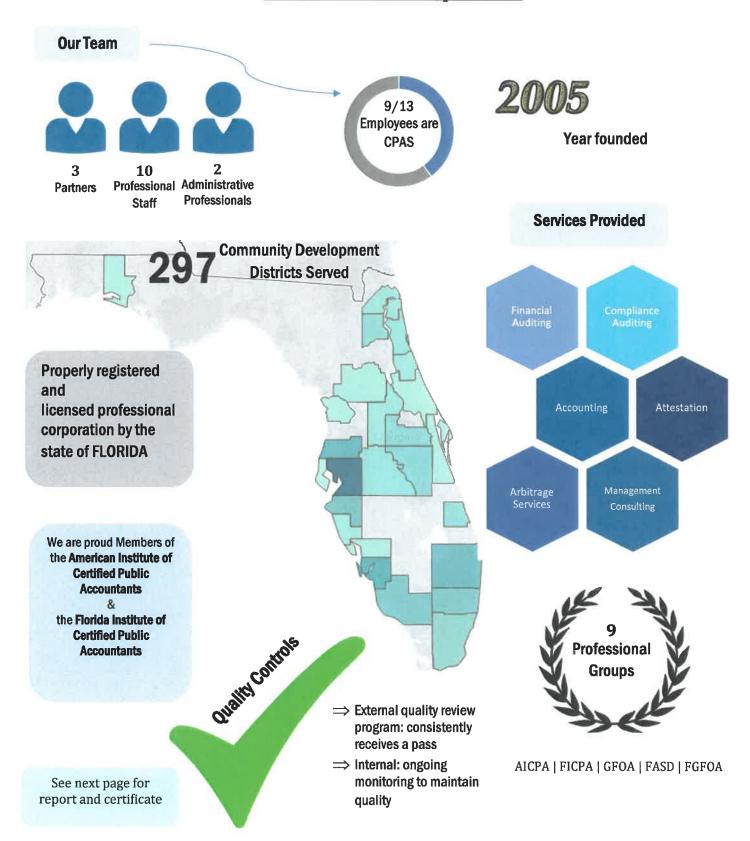
Very truly yours, Grau & Associates

Antonio J. Grau

Firm Qualifications



Grau's Focus and Experience









Peer Review Program

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

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely, FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 571202

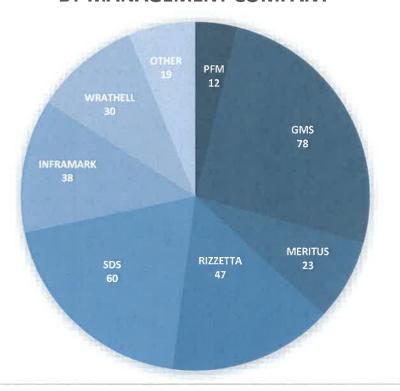
3800 Esplanade Way, Suite 210 | Taliahassee, Ft. 32311] 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficps.org



Firm & Staff Experience



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:
24 hours; Accounting,
Auditing and Other:
56 hours
Professional
Memberships: AICPA,
FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing
Audits: 14+
CPE (last 2 years):
Government
Accounting, Auditing:
47 hours; Accounting,
Auditing and Other:
58 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

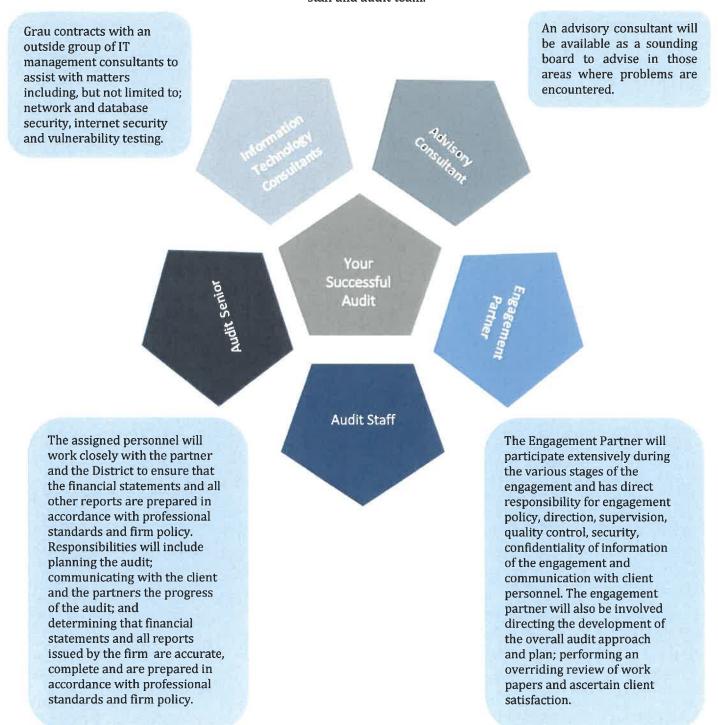
"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

-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.







Antonio 'Tony ' J. Grau, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District Dunes Community Development District Fishhawk Community Development District (I,II,IV) Grand Bay at Doral Community Development District Heritage Harbor North Community Development District St. Lucie West Services District Ave Maria Stewardship Community District Rivers Edge II Community Development District Bartram Park Community Development District Bay Laurel Center Community Development District

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>56</u>
Total Hours	80 (includes of 4 hours of Ethics CPE)

Harry





Racquel C. McIntosh, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

Professional Associations/ Memberships

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

FICPA State & Local Government Committee FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing Accounting, Auditing and Other Total Hours

Hours

47

58

105 (includes of 4 hours of Ethics CPE)



References



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 WorkFinancial auditEngagement PartnerAntonio 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



AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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



Phase II - Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

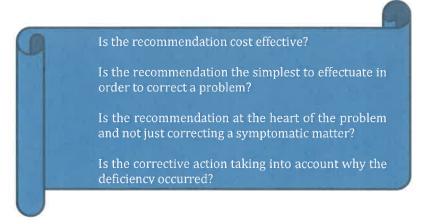
In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

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

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



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



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

Communications

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

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



Cost of Services



Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2021-2025 are as follows:

Year Ended September 30,	Fee
2021	\$3,200
2022	\$3,300
2023	\$3,400
2024	\$3,500
2025	<u>\$3,600</u>
TOTAL (2021-2025)	\$17.000

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



PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	1		1	9/30
Captain's Key Dependent District	1			1	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	1			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		1		9/30
Florida Green Finance Authority	1				9/30
Greater Boca Raton Beach and Park District	✓			1	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	✓			V	9/30
Indian River Mosquito Control District	1				9/30
Indian Trail Improvement District	√			1	9/30
Key Largo Waste Water Treatment District	✓	1	√	1	9/30
Lake Padgett Estates Independent District	1			✓	9/30
Lake Worth Drainage District	✓			1	9/30
Lealman Special Fire Control District	1			1	9/30
Loxahatchee Groves Water Control District	1				9/30
Old Plantation Control District	✓			1	9/30
Pal Mar Water Control District	1			V	9/30
Pinellas Park Water Management District	1			1	9/30
Pine Tree Water Control District (Broward)	✓			1	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		1	9/30
Renaissance Improvement District	✓			1	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			1	9/30
Sanibel Fire and Rescue District	✓			1	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	✓	✓		1	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	1			✓	9/30
St. Lucie West Services District	V		1	✓	9/30
Sunshine Water Control District	√			/	9/30
West Villages Improvement District	✓			1	9/30
Various Community Development Districts (297)	1			V	9/30
TOTAL	333	5	3	328	



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 Gardens at Hammock Beach 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.



GARDENS AT HAMMOCK BEACH 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:

July 21, 2021

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Certifled Public Accountants PL 600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

July 21, 2021

Gardens at Hammock Beach Community Development District Governmental Management Services, LLC 219 East Livingston Street Orlando, FL 32801

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Gardens at Hammock Beach 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 Gardens at Hammock Beach 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.



Gardens at Hammock Beach Community Development District July 21, 2021

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 Gardens at Hammock Beach Community Development District.

Very truly yours,

Certified Public Accountants PL

Berger, Toombs, Elam, Gaines & Frank

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 71 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 71 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 38 of the 42 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 32 professional and administrative staff (including 14 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>l otal</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	9
Computer Specialist	1
Paraprofessional	8
Administrative	_4
Total – all personnel	32

Following is a brief description of each employee classification:

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

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

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

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

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

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is independent of Gardens at Hammock Beach 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 taxexempt 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.

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 (AlCPA). 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 AlCPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

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 fifty 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.

References

Terracina Community Development **Gateway Community Development** District

District

Jeff Walker, Special District Services

(561) 630-4922

The Reserve Community Development District Port of the Islands Community Development

District

(954) 753-5841

Stephen Bloom, Severn Trent Management

Cal Teague, Premier District Management

Darrin Mossing, Governmental Management

Services LLC

(407) 841-5524 (239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development **Beacon Lakes Community Development District**

District

Alta Lakes Community Development **Beaumont Community Development**

District District

Amelia Concourse Community Bella Collina Community Development

Development District District

Amelia Walk Communnity **Bonnet Creek Community Development District Development District**

Aqua One Community Development **Buckeye Park Community** District

Development District

Arborwood Community Development Candler Hills East Community

District **Development District**

Arlington Ridge Community Cedar Hammock Community **Development District Development District**

Bartram Springs Community Central Lake Community

Development District Development District

Baytree Community Development Channing Park Community

District **Development District**

Cheval West Community Evergreen Community Development
Development District 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 Greenway Improvement District
Development District

Creekside @ Twin Creeks Community Greyhawk Landing Community
Development District Development District

Deer Run Community Development
District
Griffin Lakes Community Development
District

Dowden West Community Habitat Community Development
Development District 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

Heritage Harbor Community
Development District

Heritage Isles Community Development District

Heritage Lake Park Community
Development District

Heritage Landing Community
Development District

Heritage Palms Community
Development District

Heron Isles Community
Development District

Heron Isles Community Development
District

Highland Meadows II Community Development District

Julington Creek Community
Development District

Laguna Lakes Community
Development District

Lake Bernadette Community
Development District

Lakeside Plantation Community
Development District

Landings at Miami Community
Development District

Legends Bay Community Development District

Lexington Oaks Community
Development District

Live Oak No. 2 Community Development District Madeira Community Development District

Marhsall Creek Community
Development District

Meadow Pointe IV Community
Development District

Meadow View at Twin Creek
Community Development District

Mediterra North Community
Development District

Midtown Miami Community
Development District

Mira Lago West Community
Development District

Montecito Community

Development District

Narcoossee Community
Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community
Development District

Paseo Community Development District

Pine Ridge Plantation Community
Development District

Piney Z Community Development District

Poinciana Community
Development District

Poinciana West Community Development District

Port of the Islands Community
Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community
Development District

Reserve Community
Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community

Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community
Development District

Riverwood Community Development District

Riverwood Estates Community
Development District

Rolling Hills Community
Development District

Rolling Oaks Community
Development District

Sampson Creek Community
Development District

San Simeon Community
Development District

Six Mile Creek Community
Development District

South Village Community Development District

Southern Hills Plantation I
Community Development District

Southern Hills Plantation III

Community Development District

South Fork Community
Development District

St. John's Forest Community
Development District

Stoneybrook South Community
Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community
Development District

Tern Bay Community
Development District

Terracina Community Development
District

Tison's Landing Community
Development District

TPOST Community Development District

Triple Creek Community Vizcaya in Kendall Development District Development District

TSR Community Development Waterset North Community
District Development District

Turnbull Creek Community Westside Community Development
Development District District

Twin Creeks North Community WildBlue Community Development
Development District District

Urban Orlando Community Willow Creek Community
Development District Development District

Verano #2 Community

Development District

Willow Hammock Community

Development District

Viera East Community
Development District
Winston Trails Community
Development District

VillaMar Community Zephyr Ridge Community
Development District Development District

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

Seminole Improvement District

Indian River Regional Crime

Laboratory, District 19, Florida

Troup Indiantown Water

Viera Stewardship District

Control District

Current or Recent Single Audits.

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc. **Gateway Services Community Development**

District

Members of our audit team have acquired extensive experience from performing or participating in over 2,100 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

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 \$2,750 for the year ended September 30, 2021, and \$3,350 for the years ended September 30, 2022 and 2023, and \$3,500 for the years ended September 30, 2024 and 2025. The fee is contingent upon the financial records and accounting systems of Gardens at Hammock Beach 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 Gardens at Hammock Beach Community Development District as of September 30, 2021, 2022, 2023, 2024, and 2025. 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.

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director - 41 years

Education

Stetson University, B.B.A. – Accounting

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

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

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 18 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 2017)
- Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 2003)
- Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- Member/Board Member of Port St. Lucie Kiwanis (1994 − 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 2017)
- St. Lucie District School Board Superintendent Search Committee (2013 present)
- ◆ Board Member Phrozen Pharoes (2019-2021)

Professional Experience

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

St. Lucie County, Florida

19th Circuit Office of Medical Examiner

Troup Indiantown Water Control District

Exchange Club Center for the Prevention of Child Abuse, Inc.

Healthy Kids of St. Lucie County

Mustard Seed Ministries of Ft. Pierce, Inc.

Reaching Our Community Kids, Inc.

Reaching Our Community Kids - South

St. Lucie County Education Foundation, Inc.

Treasure Coast Food Bank, Inc.

North Springs Improvement District

◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

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

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager - 30 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

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

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.

Valencia Acres Community Development District

- 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.

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant - 10 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.

Personnel Qualifications and Experience

Paul Daly

Staff Accountant - 9 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.

Personnel Qualifications and Experience

Melissa Marlin, CPA

Senior Staff Accountant - 7 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.

- 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.

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant - 5 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.

- 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.

Personnel Qualifications and Experience

Maritza Stonebraker

Staff Accountant - 4 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.

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

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant - 7 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.

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant - 4 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.

Personnel Qualifications and Experience

Taylor Nuccio

Staff Accountant - 3 years

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.

- 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.

Personnel Qualifications and Experience

Kirk Vasser

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.

- 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.

Personnel Qualifications and Experience

Madison Ballash

Staff Accountant - 1 year

Education

◆ Indian River State College, B.S.A. – Accounting (May 2020)

Professional Experience

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

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



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

6815 Dairy Road Zephyrhills, FL 33542 3 (813) 788-2155

a (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners
October 30, 2019
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

BAGGETT, REUTIMANN & ASSOCIATES, CPAL PA

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)

National Association of Certified Valuation Analysts (NACVA)

GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

Annual Audit Services for Fiscal Year 2021 Flagler County, Florida

INSTRUCTIONS TO PROPOSE

- **SECTION 1. DUE DATE.** Sealed proposals must be received no later than Wednesday, July 21, 2021, at 2:00 P.M., at the offices of District Manager, located 219 East Livingston Street, Orlando, FL 32801. 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 relive 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 seven (7) copies and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services Gardens at Hammock Beach 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 for Fiscal Year 2021, 2022, 2023, 2024, 2025. The District intends to enter into five (5) separate one-year agreements.
- E. Provide a proposed schedule for performance of the audit.

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 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.

BOARD OF SUPERVISORS MEETING



MINUTES OF MEETING GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Gardens at Hammock Beach Community Development District was held on Friday, May 21, 2021 at 12:30 p.m. at Hilton Garden Inn Palm Coast, 55 Town Center Boulevard, Palm Coast, Florida.

Present and constituting a quorum were:

Clint Smith Chairman
David Lusby Vice Chairman
William Livingston Assistant Secretary

Also present were:

George Flint District Manager
Parker Mynchenberg (via phone) District Engineer

Danielle Ferguson Palm Coast Intracoastal, LLC
Ken Bryan Flagler Beach City Commissioner

Sandra Mietubie Preserve Flagler Beach
Carol Bycel Preserve Flagler Beach
Robin Polletta Preserve Flagler Beach

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 12:30 p.m. A quorum was present.

Mr. Flint: Item four, which was the continued public hearing from the last meeting is not going to be held. We are going to let the public hearing lapse at this point. The Board is not going to consider any action from the floor at this point on that item.

SECOND ORDER OF BUSINESS Public Comment Period

Mr. Flint: This is an opportunity for any members of the public to provide comment on anything on the agenda or not on the agenda that you would like to bring to the Board's attention.

Ms. Polletta: I am with Preserve Flagler Beach on Halifax Plantation Phase 1. From your last meeting, you indicated that you are looking to raise a \$21 million bond for your CDD.

Bear with me because I'm still learning this. I'm a novice in this respect. Of the 453 homes that are allowed under the existing hub, which is what Hammock Beach River Club is planning, that comes out to a per unit cost of about \$46,357 give or take. Is that cost going to be directly collected as each homesite is sold or is that something that eventually the HOA will have to take over and pay over time. I'm just curious.

Mr. Flint: Well, the Board is not taking any action in regard to the bond issue. We had the public hearing, which would've started the process. If the public hearing would've been held and the Board took action it, they would've put a master lien based on the Master Assessment Methodology. That would provide the cap on what the Board could ultimately issue in bonds. When we issue bonds, it would likely be a lower amount than what is in the Master Assessment Methodology. That just gives the Board maximum flexibility based on the Engineer's Report. So if the Board was to issue bonds to fund 100% of what they could pay for legally, the Engineer's Report is what the Master Assessment Methodology allows them to do. The reality of it is you can't pass all of those costs along to the ultimate homeowner because the annual per unit amount would be higher than what the market would bear. So it would be offset by developer contributions for the balance of whatever improvements couldn't be funded, that would be funded by the developer.

Ms. Polletta: Okay.

Mr. Flint: The way it works is typically the bonds are 30-year amortization bonds. So an annual debt service assessment would be reflected on the property tax bill each year. It would be collected just like a non-ad valorem assessment. Ad valorem is based on the value of the property and non-ad valorem is based on the benefit the property receives.

Ms. Polletta: Right.

Mr. Flint: You may have an \$800,000 house and a \$600,000 house, but because they both receive the same benefit from the improvements, their assessments may be the same. That sort of thing. The ultimate homeowner would have the ability to prepay the outstanding principal on that bond if they chose to.

Ms. Polletta: For their share.

Mr. Flint: For their share, but it stays with the land. So it's not something when they saw the house, they have to pay off or it becomes a personal obligation for them. It's just something

that would stay with that property for 30 years until it was paid off, unless someone chose to prepay it.

Ms. Polletta: The reason I ask is in talking to other sales office, they made it a point to note that the CDD has been taken care of by the developer and not passed on to individual homeowners. That's why I was curious.

Mr. Flint: I don't believe that's the case. In some instances, the developer may choose to, if the market doesn't allow and they have a problem selling houses because there's a CDD assessment, they may choose to pay it off, but it's not typical. You have a number of other CDDs in Flagler County and there may be some examples of that. Deer Run, which no one is unfamiliar with, the developer is not prepaying.

Mr. Smith: Could they do that selectively or are we going to have to be across the Board with all of the homes there?

Mr. Flint: They can do it selectively.

Mr. Smith: So they could use that as a selling incentive if they wanted to?

Mr. Flint: They could.

Mr. Smith: Okay.

Mr. Flint: Sometimes it is used. The developer may choose to prepay it because they are competing with non-CDD communities.

Ms. Polletta: It's why our homes are selling. I am the President of our HOA with Phase 1 and our homes are selling. I think we have one home for sale right now and that's it in our section.

Mr. Flint: The market is pretty good everywhere right now. Is there any public comment? Hearing none,

Ms. Polletta: Thank you.

THIRD ORDER OF BUSINESS

Approval of Minutes of the March 5, 2021 Meeting

Mr. Flint: Did the Board have any comments or corrections to those minutes?

Mr. Livingston: No.

On MOTION by Mr. Livingston seconded by Mr. Smith with all in favor the approval of the Minutes of the March 5, 2021 Meeting were approved as presented.

FOURTH OF BUSINESS

Continued Public Hearing

- A. Presentation of Engineer's Report
- B. Presentation of Assessment Methodology
- C. Consideration of 2021-07 Levying Special Assessments

Mr. Flint: This is the continued public hearing for Assessment Area 1. At this point, my understanding is that we are going to let that public hearing die, basically. So no action is required on that. If the District or the developer wants to restart that process, we would have to re-notice it and start over again on the noticing process.

Mr. Livingston: So it is not going to be continued.

Mr. Flint: Yes. You typically continue these one time. It has been continued once and at this point, we are not prepared to move forward with this process. So I suggest that there be no action on the public hearing.

Ms. Polletta: Does this mean, at this time, you are not going to be having the public hearing, but the concept is not off the table?

Mr. Flint: The Board, at any time, could choose to restart the public hearing process. If they did, we would have to have the Board approve two resolutions and put the notices in the newspaper and re-start that process. They have the ability to do that at any time.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2021-08 Approving the Proposed Budget for Fiscal Year 2022 and Setting a Public Hearing

Mr. Flint: Each year, the Board is required to approve a Proposed Budget by June 15th and set the date, place and time of the public hearing for its final consideration. We provided Resolution 2021-08 in your agenda. We are recommending your September 17, 2021 meeting at 12:00 p.m. in this location for the public hearing.

Mr. Livingston: Is that what is in the resolution? Do we need 60 days?

Mr. Flint: We need 60 days from today because we have to send the mailing.

Mr. Livingston: I thought it was 60 days. I'm available July 23rd to July 30th and August 27th through September 10th.

Mr. Smith: That week of July, I will be gone, specifically July 20th.

Mr. Livingston: I only picked these days because they are Fridays. There are other days. It should be on a Friday.

Mr. Flint: Does July 30th work?

Mr. Smith: That's fine.

Mr. Lusby: That works for me.

Mr. Livingston: That is the day before I leave.

Mr. Flint: If that works, we will just have to verify this location is available. We can approve it with this location subject to availability. We will modify the resolution.

Mr. Livingston: Just change the venue.

Mr. Flint: We will advertise ultimately where we are going to hold it. You may need to amend the resolution.

Ms. Polletta: So it would be in late July. Would that also be at 12:30 p.m.?

Mr. Flint: We are looking at 12:00 p.m.

Ms. Polletta: Thank you.

Mr. Flint: Exhibit A that is attached to the resolution, is the Proposed Budget. It is not binding. At this point, it is preliminary and at your July public hearing, you will actually adopt the annual budget. This continues to be an Administrative Budget and doesn't include any operational expense. It is contemplated to be funded through a Developer Funding Agreement in lieu of imposing operating and maintenance assessments.

Mr. Livingston: So the only change from the current budget was in *Trustee Fees* and the increase in *Annual Audit*, right?

Mr. Flint: Yes.

Mr. Livingston: Otherwise, it's identical.

Mr. Flint: In the event you issue bonds between now and October 1, there would be some additional expenses associated with the Trustee Dissemination Agent and arbitrage. So those have been put in there. Insurance has gone up slightly for liability insurance and public officials liability insurance. That's the only change. Under the Developer Funding Agreement, the developer would only be obligated for the actual expenses incurred. So if we don't issue bonds, for example, those expenses would not be incurred by the developer.

On MOTION by Mr. Livingston seconded by Mr. Lusby with all in favor Resolution 2021-08 Approving the Proposed Budget for Fiscal Year 2020 and Setting a Public Hearing for July 30, 2021 at 12:00 p.m. at Hilton Garden Inn Palm Coast, 55 Town Center Boulevard, Palm Coast, Florida was adopted as amended.

Ms. Polletta: May I ask a question?

Mr. Flint: Sure. Normally, we have public comment at the beginning and during the public hearing, but it is fine to open the floor.

Ms. Polletta: At the last meeting we attended, there was a statement that the District was going to take over the operations of the site. I don't remember exactly what the date was, but it already passed. Are you not planning, in the near future to take over?

Mr. Flint: No, we are not taking over the operations of the site at this point.

Ms. Polletta: Thank you.

Mr. Flint: The site is private property. The CDD doesn't own any property right now.

Ms. Polletta: Right.

Mr. Flint: At some point, if we issue bonds and infrastructure improvements are constructed, there would be a conveyance from whoever owned the property to the CDD. At that point, the CDD would have ownership and maintenance responsibility.

Ms. Polletta: I understand. Thank you for commenting.

SIXTH ORDER OF BUSINESS Appointment of Audit Committee and Chairman

Mr. Flint: Chapter 190 requires that the District have an annual independent audit. It also provides the process that we have to go through to select an independent auditor. Part of that process is appointing an Audit Committee and designating the Chair. The Audit Committee could be comprised of the Board or comprised of non-Board Members. The primary purpose for the Audit Committee initially is to approve the form of the Request for Proposals (RFP) and the Selection Criteria that are used. When the responses are received, the Audit Committee would review and rank them according to the criteria. Then the Board would ultimately make the decision on the selection. Typically, the Board sits as the Audit Committee. You are not required to do that, but for efficiency, at this point, you may want to consider appointing the Board as the Audit Committee and a Board Member as he Chair, but that's up to the Board.

On MOTION by Mr. Livingston seconded by Mr. Smith with all in favor appointing the Board as the Audit Committee and Mr. David Lusby as Chair was approved.

Mr. Flint: Immediately after the Board meeting, we will hold the Audit Committee meeting. We will open it and go through that short agenda. Then we will advertise, receive responses and prior to the next meeting, the Audit Committee will meet first, rank and then have the regular Board meeting.

Mr. Livingston: Is there Scoring Criteria?

Mr. Flint: We will get to that when adjourn the regular meeting.

Mr. Livingston: Does it have to be a local firm?

Mr. Flint: No. It's typically not local depending on where the District is located. There are only about four or five auditing firms that do CDD audits and they can do them remotely because we provide all of the files electrically. So there really is no desk work that they have to do. We have an audit server that has all of the documents on the server. Normally they can do the audit from wherever their office is. It is somewhat competitive pricewise. So if there are four or five, you may get three or four responses. Typically they are all equally qualified.

SEVENTH ORDER OF BUSINESS Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. Flint: You have the Balance Sheet and Income Statement. No action is required. These are unaudited through March 31, 2021. Because we are developer funded at this point, there are basic financials on the Balance Sheet. Our actual expenses are under our monthly prorated expenses. Are there any questions?

Mr. Livingston: There is no Funding Request.

Mr. Flint: There are Funding Requests. The next item ratifies Funding Requests #4 through #6.

Mr. Livingston: Okay.

Mr. Flint: If there are no questions on the Financial Statements, the next item is the ratification of Funding Requests #4-6.

ii. Ratification of Fiscal Year 2021 Funding Requests #4 - 6

Mr. Flint: These have been submitted to the developer under the Funding Agreement. We placed it on the agenda so they would get into the record. Are there any questions on the Funding Requests? If not, we need a motion to ratify those. In most cases, they probably already have been funded. We are just asking the Board to ratify it.

On MOTION by Mr. Livingston seconded by Mr. Lusby with all in favor Funding Requests #4 - 6 were ratified.

iii. Presentation of Number of Registered Voters- 0

Mr. Flint: Each year, we are also required to announce the number of registered voters within the District as of April 15th. This is a statutory requirement under Chapter 190. Surprisingly there are no registered voters in the District as of April 15, 2021. That becomes more relevant once the District is in existence for six years and has 250 registered voters. Once you hit 250, it triggers a transition of how the Board is elected, from Landowner's Election to General Election. Two seats will transition to General Election and then in two years, two more seats and in two years the last seat. This is just something we announce annually, so when we hit that 250 it's on the record.

EIGHTH ORDER OF BUSINESS Other Business

Mr. Flint: Is there any other business? Hearing none,

NINTH ORDER OF BUSINESS Supervisor's Request

Mr. Flint: Are there any Supervisor's requests? If there is nothing else, we need a motion to adjourn the Board Meeting.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Sm. favor the meeting was adjo	ith seconded by Mr. Lusby with all in ourned.
eretary / Assistant Secretary	Chairman / Vice Chairman



SECTION A

RESOLUTION 2021-09

THE ANNUAL APPROPRIATION RESOLUTION OF THE GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2021 submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Gardens at Hammock Beach Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set July 30, 2021, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and

at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager's Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2021 and/or revised projections for Fiscal Year 2022.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Gardens at Hammock Beach Community Development District for the Fiscal Year Ending September 30, 2022", as adopted by the Board of Supervisors on July 30, 2021.
- d. The final adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Gardens at Hammock Beach Community Development District, for the fiscal year beginning October 1, 2021, and ending September 30, 2022, the sum of \$______ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$
TOTAL ALL FUNDS	\$

Section 3. Budget Amendments

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original

- appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 30TH DAY OF JULY, 2021.

ATTEST:		UPERVISORS OF THE HAMMOCK BEACH DEVELOPMENT
Secretary	By:	
	Its:	

Gardens at Hammock Beach Community Development District **Proposed Budget** FY 2022

Table of Contents

1	General Fund
2-4	General Fund Narrative

Gardens at Hammock Beach

Community Development District Proposed Budget General Fund

Description	Adopted Budget FY2021	Actuals Thru 6/30/21	Projected Next 3 Months	Projected Thru 9/30/21	i d	Proposed Budget FY2022
Revenues						
Developer Contributions	\$ 72,251	\$ 37,953	\$ 16,755	\$ 54,708	\$	77,251
Total Revenues	\$ 72,251	\$ 37,953	\$ 16,755	\$ 54,708	\$	77,251
Expenditures						
General & Administrative						
Supervisor Fees	\$ 7,200	\$ 2,400	\$ 1,200	\$ 3,600	\$	7,200
FICA Expense	\$ 551	\$ 184	\$ 92	\$ 275	\$	551
Engineering	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$	5,000
Attorney	\$ 5,000	\$ 1,158	\$ 2,200	\$ 3,358	\$	5,000
Dissemination	\$ 3,500	\$ -	\$ -	\$ -	\$	3,500
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$	450
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$	4,050
Annual Audit	\$ 2,500	\$ -	\$ 1,000	\$ 1,000	\$	3,000
Management Fees	\$ 35,000	\$ 26,250	\$ 8,750	\$ 35,000	\$	35,000
Information Technology	\$ 600	\$ 456	\$ 144	\$ 600	\$	600
Website Maintenance	\$ 400	\$ 304	\$ 96	\$ 400	\$	400
Telephone	\$ 100	\$ -	\$ 25	\$ 25	\$	100
Postage	\$ 750	\$ 343	\$ 120	\$ 463	\$	750
Insurance	\$ 5,500	\$ 5,000	\$ -	\$ 5,000	\$	5,500
Printing & Binding	\$ 500	\$ 268	\$ 105	\$ 373	\$	500
Legal Advertising	\$ 5,000	\$ 1,210	\$ 403	\$ 1,613	\$	5,000
Other Current Charges	\$ 350	\$ 98	\$ 90	\$ 188	\$	350
Office Supplies	\$ 125	\$ 89	\$ 30	\$ 118	\$	125
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$	175
Total Expenses	\$ 72,251	\$ 37,934	\$ 16,755	\$ 54,689	\$	77,251
Excess Revenues/(Expenditures)	\$ 	\$ 19	\$	\$ 19	\$	

Gardens at Hammock Beach Community Development District

GENERAL FUND BUDGET

REVENUES:

Developer Contributions

The District will enter into a Funding Agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

EXPENDITURES:

Administrative:

Supervisors Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each supervisor for the time devoted to District business and meetings. The amount is based on 3 supervisors attending 12 meetings during the fiscal year.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices, etc. The District has contracted with Parker, Mynchenberg & Associates, Inc. for this service.

Attorney

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager. The District has contract with Chiumento, Dwyer, Hertel, Grant, P.L. for this service.

Gardens at Hammock Beach Community Development District

GENERAL FUND BUDGET

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues.

<u>Arbitrage</u>

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on any future bond issuance.

Trustee Fees

The District will pay annual trustee fees for any future bond issuance.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Gardens at Hammock Beach Community Development District

GENERAL FUND BUDGET

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability, public officials' liability and property insurance coverages.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

The District is required to advertise various notices for Board meetings, public hearings, etc in a newspaper of general circulation.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the fiscal year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.



Gardens at Hammock Beach Community Development District Fiscal Year 2022 Funding Agreement

This Agreement is made and entered into this 30th day of July, 2021 by and between:

Gardens at Hammock Beach Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in Flagler County, Florida (hereinafter "District"), and

Palm Coast Intracoastal, LLC, the primary landowner and developer in the District (hereinafter "Developer").

Recitals

WHEREAS, the District was established by Ordinance No. 2006-21 of the Flagler County Florida Board of County Commissioners, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, including roads, surface water management systems, water and waste water systems, offsite improvements, landscaping, irrigation and other infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, Florida Statutes, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently owns real property within the District, which property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, the District is adopting its general fund budget for the Fiscal Year 2022, which year commences on October 1, 2021, and concludes on September 30, 2022; and

WHEREAS, the budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit A**; and

WHEREAS, the District will need a funding mechanism to enable it to proceed with its operations and services during the Fiscal Year 2022 as described in Exhibit A; and

WHEREAS, the Developer desires to provide such funds as are necessary to allow the District to proceed with its operations for Fiscal Year 2022 as described in **Exhibit A**, and as may be amended from time to time by the District.

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 parties agree as follows:

- 1. The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit A** (as finalized and amended from time to time), within thirty (30) days of written request by the District. The funds shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.
- 2. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.
- 3. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.
- 4. This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.
- 5. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement through the imposition and enforcement of a contractual or other lien on property owned by the Developer.
- 6. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.
- 7. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations,

covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

- 8. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.
- 9. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.
 - 10. The Agreement shall take effect as of October 1, 2021.

In witness whereof, the parties execute this agreement the day and year first written above.

Attest:	Gardens at Hammock Beach Community Development District
Secretary/Assistant Secretary	Chairman/Vice Chairman
Witnesses:	Palm Coast Intracoastal, LLC
	Ву:
ID. C. N. I	Ву:
[Print Name]	Its:
	
[Print Name]	

Exhibit A: Fiscal Year 2022 Budget

SECTION VI



951 Yamato Road • Suite 280 Boca Raton, Florida 33431 (561) 994-9299 • (800) 299-4728 Fax (561) 994-5823 www.graucpa.com

June 10, 2021

Board of Supervisors
Gardens at Hammock Beach Community Development District
c/o GMS - CFL, LLC
219 E. Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Gardens at Hammock Beach Community Development District, Flagler County, Florida ("the District") for the fiscal year ended September 30, 2020. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Gardens at Hammock Beach Community Development District as of and for the fiscal year ended September 30, 2020. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards

and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you

are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O GOVERNMENTAL MANAGEMENT SERVICES — CENTRAL FLORIDA, LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$3,200 unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District may terminate this agreement, with or without cause, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Gardens at Hammock Beach Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

3 =
Very truly yours,
Grau & Associates
of 2
Antonio J. Grau
RESPONSE:
This letter correctly sets forth the understanding of Gardens at Hammock Beach Community Development District.
By:
Title: _ Grange S. Flint District Massey
Date: 6 14 2 (





Peer Review Program

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

AICPA Paer Review Program Administered in Florida by the Florida institute of CPAs

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely, FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

3808 Explanate Way. Suite 210 | Tallahasson: FL 32311 800.342.3197, in Femida 1850.224.2727 | Fax: 850.222.8190 | ayuu, Acas, org

SECTION VIII



SECTION 1

Gardens at Hammock Beach Community Development District **Unaudited Financial Reporting** June 30, 2021

Table of Contents

1	Balance Sheet
2	General Fund
3	Month to Month
4	Developer Contributions Schedule

Gardens at Hammock Beach

Community Development District Combined Balance Sheet June 30, 2021

	eneral Fund
Assets:	
Cash	\$ 7,642
Total Assets	\$ 7,642
Liabilities:	
Accounts Payable	\$ 6,110
Total Liabilities	\$ 6,110
Fund Balances:	
Unassigned	\$ 1,532
Total Fund Balances	\$ 1,532
Total Liabilities & Fund Balance	\$ 7,642

Gardens at Hammock Beach

Community Development District General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2021

		Adopted	Pror	ated Budget	J. B.	Actual	82U F	
	THE PROPERTY.	Budget	Thr	106/30/21	Thru	06/30/21	San House	ariance
Revenues								
Developer Contributions	\$	72,251	\$	37,953	\$	37,953	\$	~
Total Revenues	\$	72,251	\$	37,953	\$	37,953	\$	
Expenditures:								
General & Administrative:								
Supervisor Fees	\$	7,200	\$	5,400	\$	2,400	\$	3,000
FICA Expense	\$	551	\$	413	\$	184	\$	230
Engineering	\$	5,000	\$	3,750	\$	-	\$	3,750
Attorney	\$	5,000	\$	3,750	\$	1,158	\$	2,593
Dissemination	\$	3,500	\$	-	\$	-	\$	
Annual Audit	\$	2,500	\$	-	\$	-	\$	
Management Fees	\$	35,000	\$	26,250	\$	26,250	\$	(0)
Information Technology	\$	1,000	\$	750	\$	760	\$	(10)
Telephone	\$	100	\$	75	\$	-	\$	75
Postage	\$	750	\$	563	\$	343	\$	219
Insurance	\$	5,500	\$	5,500	\$	5,000	\$	500
Printing & Binding	\$	500	\$	375	\$	268	\$	107
Legal Advertising	\$	5,000	\$	3,750	\$	1,210	\$	2,540
Other Current Charges	\$	350	\$	263	\$	98	\$	165
Office Supplies	\$	125	\$	94	\$	89	\$	5
Dues, Licenses & Subscriptions	\$	175	\$	175	\$	175	\$	19
Total General & Administrative:	\$	72,251	\$	51,107	\$	37,934	\$	13,173
Total Expenditures	\$	72,251	\$	51,107	\$	37,934	\$	13,173
Excess Revenues (Expenditures)	\$	Baiy 🍇		79 E 1020	\$	19		BRIGH,
Fund Balance - Beginning	\$				\$	1,512		
Fund Balance-Ending	\$			La STATE	5	1,532	17 18 18	AND WAR

Gardens at Hammock Beach Community Development District Month to Month

TOTAL DESCRIPTION OF THE PARTY OF	po		Nov	Dec	lan	F.b	Mar	Apr	2	May	un	111	¥	Aug	Sep	Total
Revenues																
Developer Contributions	₩	8,239 \$	1	\$ 996'9	•	3,976 \$	8,211 \$		3,676 \$	3,005	3,881	•	*	•	•	37,953
Total Revenues	\$ 8	8,239 \$	\$.	\$ 996'9	\$.	3,976 \$	8,211 \$	3,676	\$ 9	3,005 \$	3,881	\$		*		\$37,953
Expenditures																
General & Administrative:																
Supervisor Fees	₩.	₩9 1	1	\$ 009	1	\$ 009		1,200	\$ ↑	*		•	6/3	•	59	2,400
FICA Expense	44	**	•	46 \$	9	\$ 94		92	\$ \$			49	₩,	50	•	184
Bngineering \$	44	•	49	₩.	1	**	•		49	,		49	1/3	1	**	•
Attorney	44	22	49	\$ 805	\$ 565	9	**		49		•	**	49	•	•	1,158
Dissemination	49	43	•	1	**	•	,		\$,		₩.	69	47	49	•
Annual Audit	44	**	•	8	•	•	SX.		49			**	**	*	•	٠
Management Fees \$	\$ 2,	2,917 \$	2,917 \$	2,917 \$	2,917 \$	2,917 \$	2,917	2,917	49	2,917	2,917	**	95	49	••	26,250
Information Technology	₩,	\$ \$6	83	83 \$	83 \$	83 \$	83		83 \$	83	83	**	99	₩	•	760
Telephone \$	₩.	49	•	•	•	•	'		\$	•		€9	v1	**		•
Postage \$	₩.	49	148 \$	(175) \$	\$	6 0	181		s,	165 \$	ΣĊ	49	*	•	•	343
Insurance	\$	5,000,5	49	(1)	•	•	•		\$?	*		49	55	•	•	5,000
Printing & Binding	49	48 \$	+44	\$ 6€	9	37 \$	83		2 \$,	54	49	55	45	•	268
Legal Advertising	49	87 \$	25 \$	381 \$	27 \$	\$ 629			₩	31 \$	140	45	46	40	\$	1,210
Other Current Charges	45	15 \$	15 \$	•	**	9	15		15 \$	15 \$	23	•	45	•	**	98
Office Supplies \$	*	13 \$	•	15 \$	15 \$	15 \$	0	***	15 \$	0	15	•	*	eși I	1	88
Dues, Licenses & Subscriptions	s	175 \$	*	**	*	49 1			₩	-	•	~	45	₩2· 1	•	175
Total General & Administrative:	S	8,405 \$	3,188 \$	4,413 \$	3,651 \$	4,365 \$	3,279 \$	4,324	5 1	3211 \$	3,097	**	45	1	*	37,934
Total Expenditures	\$ 8,	8,405 \$	3,188 \$	4,413 \$	3,651 \$	4,365 \$	3,279 \$	4,324	\$ 1	3,211 \$	7,69,E	*	. 5	\$.	*	37,934
		The state of the s	400000000000000000000000000000000000000	Carrie Contact	Contract of the Contract of th	A CHARLES	The same of	1		Total .	Total Control				1000	1000

Gardens at Hammock Beach

Community Development District Developer Contributions/Due from Developer

Funding	Date	Date		Check		Total		General		General		General		Capital		Over and
Request	Prepared	Payment		Amount	-	Funding		Fund		Fund		Fund		(Due to		(short)
#		Received			_	Request	Po	Portion (19)	Po	Portion (20)	Po	Portion (21)		Developer)	Ba	Balance Due
FY2020																
1	10/31/19	1/21/20	₩	8,548.28	₩	8,548.28	₩	1,942.95	₩	3,290.33	₩		₩	3,315.00	69	•
2	11/29/19	1/21/20	₩	4,788.34	₩	4,788.34	₩	250.00	₩	3,228.34	₩.	•	₩	1,310.00	69	1
8	12/11/19	1/21/20	₩	5,942.50	€9	5,942.50	₩		€	3,000.00	₩		₩	2,942.50	€9	•
4	1/16/20	1/27/20	₩	6,991.91	6 ∕2	6,991.91	6/3		₩	4,106.91	₩.	,	₩	2,885.00	₩	•
ις	2/7/20	2/18/20	₩	9,430.06	69	9,430.06	6/3	ı	₩	3,990.06	69		69	5,440.00	6/3	•
9	3/31/20	5/15/20	₩	16,664.91	€4	16,664.91	₩.	,	69	5,681.84	€		€9	10,983.07	69	•
7	4/27/20	5/13/20	€9	9,529.15	€4	9,529.15	49		63	3,024.15	€9	ı	69	6,505.00	69	ı
œ	5/15/20	6/22/20	€9	3,823.93	€4	3,823.93	€9	•	₩	3,823.93	69	,	₩.		69	,
6	6/30/20	8/27/20	69	3,821.62	- 60-	3,821.62	69	t	69	3,821.62	₩	ı	69	•	₩	ı
10	7/24/20	8/27/20	₩	8,443.83	€4-	8,443.83	₩.	•	₩,	3,828.67	69	t	₩	4,615.16	69	
11	8/25/20	9/4/20	₩	3,272.50	€4-	3,272.50	₩.	.8	69	3,000.00	₩,	•	₩,	272.50	69	ı
12	9/18/20	9/29/20	₩	8,594.42	€ ₽-	8,594.42	₩	•	69	3,769.42	69	5,000.00	69	(175.00)	69	
FY2021														,		
1	10/27/20	11/9/20	₩.	6,098.12 \$	44	6,098.12	69	9	69	2,722.09	69	3,238.53	₩.	137.50	S	ı
2	12/10/20	12/28/20	₩	6,966.10	4 4	6,966.10	₩	ŧ	₩.		₩	6,966.10	₩	1	€9	•
က	2/2/21	2/16/21	₩	4,140.95	40	4,140.95	₩	1	69		69	3,975.95	₩	165.00	€9	
4	3/12/21	3/29/21	₩	8,265.70 \$	44	8,265.70	₩		69	•	69	8,210.70	₩	55.00	↔	
ທ	4/20/21	5/3/21	₩	3,676.48	44	3,676.48	₩		69		₩	3,676.48	₩		₩	ř
9	5/13/21	6/28/21	₩	3,005.00	44	3,005.00	₩	,	₩	•	₩	3,005.00	₩.	•	₩	
7	6/8/21	6/28/21	₩	3,880.51	6 /5	3,880.51	69	•	₩		₩	3,880.51	₩.	1	€9	TC.
			1	- 1											4	
Due from Developer	veloper		64	138,069.86	₩	138,069.86	₩.	9,719.18	64)	47,287.36	69	37,953.27	60	38,450.73	643	ï

Total Developer Contributions FY21

\$ 37,953.27



Gardens At Hammock Beach

Community Development District

Funding Request FY21 - #7 June 8, 2021

		G	eneral Fund
	Payee		FY2021
1	FedEx		
	Inv# 7-383-31092 - Delivery	\$	160.30
2	Governmental Management Services-CF, LLC		
	Inv# 90 - Management Fees - June 2021	\$	3,074.31
3	Supervisor Fees		
	May 21, 2021		
	William Livingston	\$	215.30
	Clint Smith	\$	215.30
	David Lusby	\$	215.30
		\$	3,880.51

Total: \$ 3,880.51

Please make check payable to:

Gardens at Hammock Beach CDD

219 E. Livingston Street Orlando, FL 32801



Billing Address: **GARDENS AT HAMMOCK BEACH CDD**

1408 HAMLIN AVE UNIT E UNIT'E

SAINT CLOUD FL 34771-8588

Shipping Address:

GARDENS AT HAMMOCK BEACH CDD 1408 HAMLIN AVE UNIT E

SAINT CLOUD FL 34771-8588

Invoice Questions? Contact FedEx Revenue Services

Phone:

800.622.1147

M-F7 AM to 8 PM CST Sa 7 AM to 6 PM CST

Internet:

fedex.com

310 513 42

Invoice Summary

FedEx Express Services

Total Charges

USD

\$160.30

TOTAL THIS INVOICE

USD

\$160.30

Other discounts may apply.

To pay your FedEx invoice, please go to www.fedex.com/payment. Thank you for using FedEx.



RECEIVED MAY 2 5 2021

To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.

Remittance Advice

Your payment is due by Jun 08, 2021

738331092200001L0309L80132992800000000000001L03090

GARDENS AT HAMMOCK BEACH CDD 1408 HAMLIN AVE UNIT E **SAINT CLOUD FL 34771-8588**

FedEx P.O. Box 660481 DALLAS TX 75266-0481



FedEx Express Shipment Summary By Payor Type

FedEx Express Shipments (Original)

Payor Typa		Rates Weight	Transportation	Special Banching Francisco	Set Chg/(ax	Distribution	
Third Party	4	4.0	116.20	44.10	WASSERS NICHTON	TOTAL SALVE	160.30
Total Fuller Express	4	4.0	\$115.20	\$44.10	NEWSTERN BEING	SE MERILE	\$160.30

TOTAL THIS INVOICE

USD

\$160.30

29.05

2.30

4.95

1.63

\$37.93

FedEx Express Shipment Detail By Payor Type (Original)

p Date: May 18, 2021	Court Staff, Ricchers at Hummony Stands	Bel 62
int Bard Perio		

Distance Based Pricing, Zone 2
Package Delivered to Recipient Address - Refease Authorized

Tracking ID 773730954952
Service Type FedEx Standard Overnight
Package Type 62
Packages 1
Reted Weight 1.0 lbs, 0.5 kgs

Automation

Sender Recipient
George Flint David Lusby
GMS - CF, LLC 21 Forest View Way
21 Forest View Way
ORLANDO FL 32801 US

Transportation Charge
Fuel Surcharge
Residential Delivery
Third Party Billing
Total Charge
USD

FedEx® Billing Online

FedEx Billing Online allows you to efficiently manage and pay your FedEx invoices online. It's free, easy and secure. FedEx Billing Online helps you streamline your billing process. With all your FedEx shipping information evailable in one secure online location, you never have to worry about misplacing a paper invoice or sifting through reams of paper to find information for past shipments. Go to fedex.com to sign up today!



Tracking ID 773730660178	CONTRACTOR OF THE PARTY OF THE					WOILE
Dietemes Sewell Princing, Zone 2 Personage Delivers to Recipient Address - Release Authorized Authornation	Mills Ballon Min. Payer: Thin I P.	TO THE STATE OF TH	Parl and	A HALL		N.
Automation Parkel Parke	Distance Sesed	Pricing, Zone 2	• • • • • • • • • • • • • • • • • • • •	Annual Control of Control		
Tracking ID 7737308801798 Gaorge Fint GMS - CF, LLC 33 Cymres Streat Package Type Foelike Standard Overnight GMS - CF, LLC 33 Cymres Streat FLAGLER BEACH FL 52136 US Package Type Guller Package Type Foelike Standard Overnight GMS - CF, LLC Guller Package Type Foelike Standard Overnight GMS - CF, LLC Guller Package	Automation			Carlo to ma		
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			***************************************	Total FedEx Express	USD	\$160.30

GMS-Central Florida, LLC

1001 Bradford Way Kingston, TN 37763

Invoice

Invoice #: 90 Invoice Date: 6/1/21

Due Date: 6/1/21

Case: P.O. Number:

Bill To:

Gardens at Hammock Beach CDD 219 E. Livingston St. Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - June 2021		2,916.67	2,916.67
information Technology - June 2021		83.33	83.33
Office Supplies		15.27	15.27
Postage		4.59	4.59
Copies		54.45	54.4
	Commission or commission of co		

Total	\$3,074.31
Payments/Credits	\$0.00
Balance Due	\$3,074.31

RECEIVED

MAY 2 7 2021

Attendance Confirmation BOARD OF SUPERVISORS



District Name:	Gardens at Hammock Beach CDD
Board Meeting Date:	May 21, 2021

- Hades	Name	In Attendance Please √	Fee Involved Yes / No
1	William Livingston		Yes (\$200)
2	Clint Smith		Yes (\$200)
3	David Lusby		Yes (\$200)
4			()
5			()

The supervisors present at the above referenced meeting should be compensated accordingly.

Approved for Payment:

District Manager Signature

**RETURN SIGNED DOCUMENT TO District Accountant*

Gardens At Hammock Beach

Community Development District

Funding Request FY21 - #8 July 9, 2021

		G	General Fund		
	Payee		FY2021		
1	Daytona News Journal				
	Inv# 0003886032 - Notice of Meeting - 05/12/21	\$	30.76		
2	Governmental Management Services-CF, LLC				
	Inv# 91 - Management Fees - July 2021	\$	3,000.00		
3	Grau and Associates				
	Inv# 21492 - FY2020 Auditing Services	\$,	1,000.00		
		\$	4,030.76		

Total: \$ 4,030.76

Please make check payable to:

Gardens at Hammock Beach CDD

6200 Lee Vista Boulevard, Suite 300 Orlando, FL 32822

LUCALIQ

The Daytona Beach News-Journal Daytona Pennysaver

Gardens At	464679	1 of 1		
INVOICE#	INVOICE # BILLING PERIOD			
0003886032	May 1- May 31, 2021			
PREPAY (Memo Info)	UNAPPLIED (included in amt due)			
\$0.00	\$0.00	\$40.6	5	
BILLING INQUIRIE	BILLING INQUIRIES/ADDRESS CHANGES			
1-877-736-7612 0	r smb@ccc.gannett.com	47-2390983		

BILLING ACCOUNT NAME AND ADDRESS

 Legal Entity: Gannett Media Corp.

Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.

All funds payable in US dollars.

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	nents. Previous account number reference if needed: DBN 1006098.

Date	Description					
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5/6/21	PAYMENT - THANK YOU			\$668.97		
	FATMENT - MAIN TOU					
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Start	End Date Order Number	Description	PO Number			
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	\Lie	ACCOUNT NAME Gardens At Hammock Beach		PAYMENT DUE DATE June 20, 2021		AMOUNT PAID		
he Daytona Beach News-Journal Daytona Pennysaver		ACCOUNT NUMBER 464679		INVOICE NUMBER 0003886032		A STATE OF THE STA		
GURRENT DUE \$30.76	30 DAYS PAST DUE \$9.89	60 DAYS PAST DUE \$0.00	90 DAYS PAST DUE \$0.00	120+ DAYS PAST DUE \$0.00	UNAPPLIED PAYMENTS \$0.00	TOTAL AMOUNT DUE		
REMITTANCE ADD	REMITTANCE ADDRESS (Include Account# & Invoice# on check)			TO PAY WITH CREDIT CARD PLEASE FILL OU				
Dayto	Daytona Beach News-Journal		VISA	MASTERCARD				
P.O. Box 630476 Cincinnati, OH 45263-0476			Card Number Exp Date		CW Code	n danima dani		
			Signature	- Marine Annual Control of the Contr	Date			

PROOF OF PUBLICATION

Gardens At Hammock Beach 219 E Livingston ST # 1 Orlando FL 32801-1508

STATE OF FLORIDA, COUNTY OF VOLUSIA

Before the undersigned authority personally appeared, who, on oath says that he/she is LEGAL COORDINATOR of The Flagler/Palm Coast NEWS-TRIBUNE, a weekly newspaper, published in Flagler County, Florida; that the attached copy of advertisement, being a Public Notices in the Court, was published in said newspaper in the issues

05/12/2021

Affiant further says that The Flagler/Palm Coast News-Tribune is a newspaper published in said Flagler County, Florida, and that the said newspaper has heretofore been continuously published in said Flagler County, Florida each Wednesday and has been entered as second-class mail matter at the post office in said Flagler Beach, in said Flagler County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. Subscribed and sworn to before on 05/12/2021

Legal Clerk

Notary, State of WI, County of Fire

My commision expires

Publication Cost:

\$30.76

Order No: 5826438

Customer No:

464679

of Copies:

PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

VICKY FELTY Notary Public State of Wisconsin NOTICE OF BOARD OF SUPERVI-SORS AND AUDIT COMMITTEE MEET. GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT

The resultar meeting of the Board of Supervisors of the Gardens at Harrimock Community District will be held on Friday, May 21, 2021 of 12:30 PAL of the Hillon Ga tim Palm Coast Town Center, SS Town Center Blvd., Palm Coast, Florida 22164. The meeting is open to the public and will conducted in accordance with the provisions of Floridu Law for Correy Development Districts. A copy of the opendo for this meeting may be obtained from the District Manager, of 219 Best Livingston Street, Orlando, FL 3280). This meeting may be continued to a date, time, and place to be specified on the record at the meeting.

immediately following the adjournment of the Board of Supervisors meeting will be a meeting of the Audit Committee of the Gordens at Hammock Beach Community Development District.

There may be occasions when one or more Supervisors. Staff or other inclividu dis will participate by telepho

Pursuant to the provisions of the Americons with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to acivise the District Office at least fortyeight (49) hours prior to the meeting by contacting the District Manager at (407) 841-5524. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for ald in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the and restort will meet of record of the proceedings and that accordingly, the person may need to ensure that a verba-tic and the proceedings is made, including the testimony and evidence upon which such appeal is to be based. George S. Filmt

Governmental Manag Central Florido, LLC District Monore NT#5826438 May 12, 2021 11

Page 1 of 1

GMS-Central Florida, LLC

1001 Bradford Way Kingston, TN 37763

Invoice

Invoice #: 91

invoice Date: 7/1/21 Due Date: 7/1/21

Case:

P.O. Number:

Balance Due

\$3,000.00

Bill To:

Gardens at Hammock Beach CDD 219 E. Livingston St. Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - July 2021 Information Technology - July 2021	Hours/Oty	2,916.67 83.33	Amount 2,916.67 83,33
referenças volumens anna jõunga jo nega volumen võide gasta jõunda pääkkä võide ka kaj kansas insaksinan gas a	Total		\$3,000.00
	Payments/0	Credits	\$0.00

Grau and Associates

951 W. Yamato Road, Suite 280 Boca Raton, FL 33431www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Gardens at Hammock Beach Community Development District 6200 Lee Vista Blvd Suite 300 Orlando, FL 32822

Invoice No. 21492

Date

07/01/2021

SERVICE

AMOUNT

Audit FYE 09/30/2020

1,000.00

Current Amount Due

\$___1,000,00

RECEIVED

JUL 6 2021

0 - 30	31-60	61 - 90	91 - 120	Over 120	Balance
1,000.00	0.00	0.00	0.00	0.00	1,000.00

SECTION 3

NOTICE OF MEETINGS GARDENS AT HAMMOCK BEACH COMMUNITY DEVELOPMENT DISTRICT Fiscal Year 2022

As required by Chapter 190 Florida Statutes, notice is being given that the Board of Supervisors of the **Gardens at Hammock Beach Community Development District** does not meet on a regular basis but will separately publish notice of meetings at least seven days prior to each Board meeting to include the date, time and location of said meetings. Meetings may be continued to a date, time, and place to be specified on the record at the meeting.

There may be occasions when one or more Supervisors will participate by telephone. Please note that due to the ongoing nature of the COVID-19 public health emergency, it may be necessary to hold the above referenced meetings utilizing communications media technology in order to protect the health and safety of the public or held at an alternative physical location other than the location indicated above. To that end, anyone wishing to participate in such meetings should contact the District Manager's Office prior to each meeting to confirm the applicable meeting access and/or location information. Additionally, interested parties may refer to the District's website for the latest information: www.gardensathammockbeachcdd.com

Any person requiring special accommodations at a meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings 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 such appeal is to be based.

George S. Flint Governmental Management Services – Central Florida, LLC District Manager