University Park
Recreation District

12051 Corporate Boulevard, Orlando, FL 32817 Phone: 407-723-5900
http://universityparkrd.com/

The following is the proposed agenda for the upcoming Meeting of the Board of Supervisors for the University Park Recreation District ("District"), scheduled to be held at **1:00 p.m**. on **Friday, December 13, 2019** at the University Park Country Club, 7671 The Park Blvd, University Park, FL 34201. A quorum will be confirmed prior to the start of the meeting.
For those unable to attend the meeting in person, you may call in or join the meeting via Zoom.

Phone:	1-844-621-3956
Participant Code:	**791 906 961 #**
Zoom	https://zoom.us/j/6980816070

NOTE: If you are calling into the meeting by phone or Zoom, please MUTE your line!

AUDITOR SELECTION COMMITTEE MEETING AGENDA

- Call to Order & Roll Call
- Public Comment Period

1. Review of Auditing Services Proposal & Selection Criteria
2. Review of Proposals
   - Berger, Toombs, Elan, Gaines & Frank
   - DiBartolomeo, McBee, Hartley & Barnes
   - Grau & Associates
   - Phillips Harvey Group
   - Suplee, Shea, Cramer & Rocklein
3. Ranking of Auditing Services Proposal

- Adjournment

PROPOSED BOARD OF SUPERVISORS' MEETING AGENDA

- Call to Order
- Roll Call to Confirm Quorum
- Public Comment Period

Administrative Matters

1) Consideration of Minutes
   a. Board of Supervisors' Special Meeting, October 29, 2019
   b. Auditor Selection Committee Workshop, October 29, 2019
   c. Board of Supervisors' Continued Meeting, November 4, 2019

Business Matters

2) Review of the Auditor Selection Committee Rankings & Selection of an Auditor
3) Consideration of the District Website Maintenance and ADA Auditing Agreement
   ***Note**: This agreement is directly between the District and VGT.*

Financial Matters

4) Consideration of Resolution 2020-04, Adopting an Amended General Fund Budget for FY 2018-2019
5) Matters Related to the Sale of Series 2019 Bonds
   a) Consideration of the Financial Advisor's Final Assessment Report
   b) Consideration of Resolution 2020-05, Ratifying, Confirming and Approving the Sale of Series 2019 Bonds
6) Matters Related to the Acquisition of the Country Club
   a) Consideration of Resolution 2020-06, Setting a Public Hearing Date and Approving a Preliminary Fiscal Year 2019-2020 Budget [Must be 60 days from notice: 02/14/2020, Counsel does this have to occur after 5:00 pm?]
   b) Consideration of Resolution 2019-07, Setting a Public Hearing Date on the Adoption of Rules Related to Usage and Fees for the Country Club and Other District Property [Legal ad Notice 2x – must be at least 30 days; next BOS is 02/14/2020]
   c) Ratification of the Insurance policies

District Financials

7) Review of District Financial Position
   a) FY 2018-2019 Final
   b) FY 2020 Monthly reports

Other Business

A. Staff Reports
   1. District Counsel
   2. District Manager – Pickleball

Date	Meeting Type	Time	Location	Note
January 10	Regular BOS Meeting	1:00 pm	Lakeside	

B. Supervisor Requests

Adjournment

University Park
Recreation District

Auditor Selection Committee

University Park
Recreation District

Auditor Selection Criteria

University Park Recreation District
REQUEST FOR PROPOSALS

District Auditing Services
Manatee County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **December 6, 2019, at 5:00 p.m.**, at the offices of the District Manager, PFM Group Consulting, LLC., located at 12051 Corporate Boulevard, Orlando, Florida 32817. Proposals will be publicly opened at the Meeting of the Board of Supervisors' on **December 13, 2019** at **1:00 p.m.** **University Park Country Club, 7671 The Park Blvd., University Park, Florida 34201.**

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Each Proposer shall submit three (3) hard copies and one (1) electronic copy of the Proposal Documents (defined below), 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 –***University Park Recreation 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 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 or 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. CONTENTS OF PROPOSALS. 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. Provide three (3) 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. Identify any work previously conducted for other community development districts.

D. The lump sum cost of the provision of the services under the proposal, plus the cost of two (2) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours (excluding Saturday, Sunday and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Proposal Documents.

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

University Park Recreational District

Audit RFP Addendum

Scope of Work

University Park Recreational District (UPRD) has four accounting funds.

1. General Fund – Operations and Administration of the District
2. Enterprise Fund – Operations and Administration of the Country Club and Golf Course
3. Enterprise Bond Fund – Interest and Principal transactions related to the Bond
4. Acquisition and Construction Fund – Use of the Bond proceeds.

The District Manager (DM), located in Orlando, will enter transactions running through the General Fund.

The current Country Club Accounting staff, located in University Park, will maintain the detailed accounting records which make up the Enterprise Fund. They will keep the backup information for audit purposes, and will supply the detailed reports to the DM. The DM will then enter those transactions in summary form, into the UPRD's consolidated Accounting System.

The DM will enter all Enterprise Bond Fund, and Enterprise Acquisition & Construction Fund transactions, as well as maintain all records for those funds.

Additional Topics to Address in the RFP

1. Approach to conducting the audit (risk assessment)
2. Copy of the latest report(s) from Regulatory agencies reporting on the quality of your firm's services to clients
3. Description of your firm in terms of firmwide resources available to carry out the work
4. Number of hours by major audit area to complete the audit, expected hours, staff experience and hourly rate for staff working on the audit, and the hourly rates for additional reimbursable staff time not included in audit quote.
5. Experience with special districts and enterprise's related to a special district.

Auditor Information Workshop:

The Audit Selection Committee will host an Auditor Information Workshop at University Park Country Club on _____ to answer questions. The date is to be determined.

Please contact HarrisCa@pfm.com or 407.723.5900 if you are interested in attending.

UNIVERSITY PARK RECREATION DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The **University Park Recreation District** hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2019, with an option for two (2) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 418, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Manatee County and has an operating budget of approximately $ **535,000.00.** The final contract will require that, among other things, the audit for Fiscal Year 2019 must be completed no later than June 1, 2020.
In Fiscal Year 2019-2020, the district will acquire the recreational facilities through the issuance of approximately **$24,000,000.00** in bonds. The recreation facilities generate approximately **$7,000,000.00** in revenue.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes; and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include additional qualification requirements, evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide five (5) hard copies of their proposal and one (1) electronic copy (CD or flash drive) to Hank Fishkind, District Manager, located at 12051 Corporate Boulevard, Orlando, Florida 32817, in an envelope marked on the outside "**Auditing Services –University Park Recreation District**." Proposals must be received by **December 6, 2019, at 5:00_p.m.**, at the office of the District Manager. Please direct all questions regarding this Request for Proposals to the District Manager, who can be reached at 407.723.5900.

Any protest regarding the terms of this Notice, or the proposal packages on file with the District Manager, must be filed in writing at the offices of the District Manager within seventy-two (72) calendar hours (excluding weekends and state holidays) after publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including weekends and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or proposal package documents.

University Park Recreation District
Hank Fishkind
District Manager

RUN DATE: October 16, 2019

AUDITOR SELECTION
EVALUATION CRITERIA (WITH PRICE)

1. Ability of Personnel. **(20 Points)**

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

2. Proposer's Experience. **(20 Points)**

This includes past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character, integrity, reputation, of respondent, etc.

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

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

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

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

5. Price. **(20 Points)**

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

University Park
Recreation District

Proposals

University Park
Recreation District

Berger, Toombs, Elan Gaines & Frank

UNIVERSITY PARK
RECREATION 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:

December 6, 2019

TABLE OF CONTENTS

DESCRIPTION OF SECTION	PAGE
A. Letter of Transmittal	1-2
B. Profile of the Proposer	
Description and History of Audit Firm	3
Professional Staff Resources	4-5
Ability to Furnish the Required Services	5
Arbitrage Rebate Services	6
A. Governmental Auditing Experience	7-14
B. Fee Schedule	15
C. Scope of Work to be Performed	15-16
D. Resumes	17-31
E. Peer Review Letter	32
F. Additional Documents Required	
Instructions to Proposers	33-34

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

December 6, 2019

University Park Recreation District
PFM Group Consulting, LLC
12051 Corporate Blvd
Orlando, FL 32817

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for University Park Recreation 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 University Park Recreation 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.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

University Park Recreation District
December 6, 2019

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 we are up to date with all auditing standards and to assist us maintain maximum audit [illegible].

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 [illegible] perience 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 prerequisite governmental and nonprofit experience to perform your audit accordingent legal and regulatory requirements, a firm that understands the complex [illegible] community development districts and their unique compliance requirements. [illegible] 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 University Park Recreation District.

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

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

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

Following is a brief description of each employee classification:

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

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

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

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

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

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to insure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of University Park Recreation 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 1000 community development districts, and over 2000 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

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

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

The Reserve Community Development District

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

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

(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development District

Amelia Concourse Community Development District

Anthem Park Communnity Development District

Arborwood Community Development District

Bannon Lakes Community Development District

Beacon Lakes Community Development District

Candler Hills East Community Development District

Capron Trail Community Development District

Cedar Hammock Community Development District

Celebration Pointe Community Development District

Channing Park Community Development District

Cheval West Community Development District

City Center Community Development District

Colonial Country Club Community Development District

Creekside at Twin Creeks Community Development District

Deer Run Community Development District

Diamond Hill Community Development District

Eagle Point Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Forest Brooke Community Development District

Gramercy Park Community Development District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harmony Community Development District

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Palms Community Development District

Julington Creek Community Development District

Lake Bernadette Community Development District

Legends Bay Community Development District

Live Oak No 2 Community Development District

Marshall Creek Community Development District

Meadow View at Twin Lakes Community Development District

Meadow Point III Community Development District

Meadow Point IV Community Development District

Midtown Miami Community Development District

Mira Lago Community Development District

Narcoossee Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace 2 Community Development District

Pine Island Community Development District

Pine Ridge Community Development District

Piney-Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Remington Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve at Pradera Community Development District

Ridgewood Trails Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Sampson Creek Community Development District

Seminole Improvement District

Solterra Resort Community Development District

South Village Community Development District

Southern Hills Plantation I Community District

Southern Hills Plantation III Community Development District

St. John's Forest Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Twin Creeks North Community Development District

Valencia Acres Community Development District

Villages of Bloomingdale Community Development District

Westside Community Development District

Willow Creek Community Development District

Winston Trails Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Jobs and Education Partnership

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Town of Ocean Breeze Park

Troup Indiantown Water Control District

Current or Recent Single Audits,

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

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

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

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

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Boggy Creek Community Development District
Coquina Water Control 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
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 anticipate that the audit process will be as follows:

Planning Preliminary	10	
Audit Fieldwork	22	
Review/Reporting Writing	12	
	42	Hours

Our hourly rates are as follows:

Staff Accountants	$90 /hr
Senior Accountants	$100 /hr
Manager	$200 /hr
Partner	$250 /hr
Clerical	$75 /hr

We propose the fee for our audit services described below to be $3,375 for the year ended September 30, 2019, and $4,425 for the years ended September 30, 2020 and 2021. The fee is contingent upon the financial records and accounting systems of University Park Recreation 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 University Park Recreation District as of September 30, 2019, 2020, and 2021. 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.

SCOPE OF WORK TO BE PERFORMED (CONTINUED)

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.

We utilize the audit software of a national certified public accounting firm and follow their planning and risk assessment models. As such, we analyze the risk at the beginning stages of the audit and then alter our audit approach to address the identified risks.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP
Director – 38 years

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

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

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

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

Personnel Qualifications and Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Accounting and Audit Principal – 9 years
Accounting and Audit Manager – 4 years
Staff Accountant – 11 years

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

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

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

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

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Accounting and Audit Principal

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 27 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
Valencia Acres Community Development District

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Senior Staff Accountant – 7 years

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education
- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
Staff Accountant – 6 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 Arnold
Senior Staff Accountant – 4 years

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

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

Continuing Professional Education
- Ms. Arnold participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Personnel Qualifications and Experience

Bryan Snyder
Staff Accountant – 3 years

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

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

Continuing Professional Education
- Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.

Personnel Qualifications and Experience

Maritza Stonebraker
Staff Accountant – 2 years

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

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

Continuing Professional Education
- Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.

Personnel Qualifications and Experience

Jonathan Herman
Senior Staff Accountant – 4 years

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

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

Continuing Professional Education
- Working to study to take the Certified Public Accounting (CPA) exam.

Personnel Qualifications and Experience

Sean Stanton
Staff Accountant

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 is working towards passing the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Brianne Davies
Staff Accountant

Education

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

Professional Experience

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

Personnel Qualifications and Experience

Taylor Nuccio
Staff Accountant

Education

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

Professional Experience

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

BAGGETT REUTIMANN & ASSOCIATES, CPAS, PA

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

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

System Review Report

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

November 2, 2016

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

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

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

Baggett, Reutimann & Assocs

Baggett, Reutimann & Associates, CPAs, PA

(BERGER REPORT16)

University Park Recreation District
REQUEST FOR PROPOSALS

District Auditing Services
Manatee County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than December 6, 2019, at 5:00 p.m., at the offices of the District Manager, PFM Group Consulting, LLC., located at 12051 Corporate Boulevard, Orlando, Florida 32817. Proposals will be publicly opened at the Meeting of the Board of Supervisors' on December 13, 2019 at 1:00 p.m. University Park Country Club, 7671 The Park Blvd., University Park, Florida 34201.

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Each Proposer shall submit three (3) hard copies and one (1) electronic copy of the Proposal Documents (defined below), 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 –University Park Recreation 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 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 or 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. CONTENTS OF PROPOSALS. 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. Provide three (3) 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. Identify any work previously conducted for other community development districts.

D. The lump sum cost of the provision of the services under the proposal, plus the cost of two (2) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours (excluding Saturday, Sunday and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Proposal Documents.

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

University Park
Recreation District

DiBartolomeo, McBee, Hartley & Barnes

University Park Recreation District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833

591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952

Contact:

Jim Hartley, CPA
Principal

TABLE OF CONTENTS

Letter of Transmittal

Professional Qualifications

- Professional Staff Resources 1-2
- Current and Near Future Workload 2
- Identification of Audit Team 2
- Resumes 3-5
- Governmental Audit Experience 6

Additional Data

- Procedures for Ensuring Quality Control & Confidentiality 7
- Independence 7-8
- Computer Auditing Capabilities 8
- Contracts of Similar Nature 9

Technical Approach

- Agreement to Meet or Exceed the Performance Specifications 10
- Tentative Audit Schedule 11
- Description of Audit Approach 12-15
- Fees 16
- Expected Hours 17-18

Attachments

DMHB

DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

University Park Recreation District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as University Park Recreation District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed hundreds of Florida special district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving 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 audit 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 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.

2222 Colonial Road, Suite 200 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

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Timeliness – In order to meet the Districts needs, we will conduct a planning meeting prior to starting the engagement in order to identify deadlines and plan the performance of interim internal control testing from unaudited preliminary general ledgers provided. We will also review all minutes and subsequent needs related to the review of the minutes. Follow up reviews will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

- ***Professional Staff Resources***

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria

- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews

- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Professional Staff Resources (Continued)***

  - Audits of franchise fees received from outside franchisees
  - Preparation of annual reports to the State Department of Banking and Finance
  - Audits of Internal Controls – Governmental Special Project
  - Assistance with Implementation of current GASB pronouncements

- ***Current and Near Future Workload***

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

- ***Identification of Audit Team***

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Theresa Goldstein - Senior (resume attached)

Staff – TBA

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 25 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 25 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- Special attention to Special Districts involving various enterprise and bond funds.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Fort Pierce, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall's Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 35 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 35 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Fort Pierce, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities. Jay specializes in bond financing and accounting.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Theresa Goldstein

Supervisor – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Theresa has over 20 years of public accounting experience and would serve as the supervisor for the District. Her experience and training include:

- 20 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Theresa has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Theresa currently provides internal audit and consulting services to multiple agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Engagements include St. Lucie County Fire District, Town of Sewall's Point, Town of Jupiter Island, Multiple CDD audits, Tradition CDD #1-10, Southern Groves CDD #1-6 and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Finance – University of Central Florida
- Masters of Business Administration with concentration in Accounting – Bryant College

Professional Affiliations

- Associate Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Governmental Audit Experience***

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

- ***Procedures for Ensuring Quality Control & Confidentiality***

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance 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 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 continuance of clients
- Inspection and review system

- ***Independence***

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, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 30 plus years, and we are independent of the Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

- ***Independence (Continued)***

  - Au Section 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-21, Florida Administrative Code
  - Section 473.315, Florida Statutes
  - Government Auditing Standards, issued by the Comptroller General of the United States

- ***Computer Auditing Capabilities***

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Carl Trabulsy, Finance Clerk (772)462-2300	1984 - Current	√	**Jim Hartley**			√	**250-300**
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	**Mark Barnes**		√	√	**800**
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	**Jim Hartley**	√	√	√	**600**
Town of Sewall's Point Pamela Walker (772) 287-2455	2010	√	**Jim Hartley**			√	**225**
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	2010	√	**Jim Hartley**			√	**100**
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1999 – current	√	**Jay McBee**				**60**
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1998 – current	√	**Jay McBee**				**60**
Tradition Community Development District 1-10 Alan Mishlove,District Finance Manager (407)382-3256	1990 – current	√	**Jim Hartley**			√	**350**
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2002 - current	√	**Jim Hartley**				**50**
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**

Several of these engagements include enterprise funds and bond funds

TECHNICAL APPROACH

a. ***An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:

   a. Rules of the Auditor General for form and content of governmental audits

   b. Regulations of the State Department of Banking and Finance

   c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.

2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statements.

We will commit to issuing the audit for each Fiscal year by the state mandated deadline of the following year.

b. A Tentative Schedule for Performing the Key phases of the Audit – proposed for FYE 2019 and 2020

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
I. Planning Phase:							
Meetings and discussions with University Park Recreation District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
II. Detailed Audit Phase:							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
III. Closing Phase:							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
IV. Reporting Phase:							
Review or assist in preparation of financial statement for University Park Recreation District							
Prepare management letter and other special reports							
Exit conference with University Park Recreation District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of University Park Recreation District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit.* Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for University Park Recreation District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year or as requested.

PROPOSED AUDIT FEE FOR EACH YEAR OF THE THREE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of University Park Recreation District for the three years as follows:

September 30, 2019	$ 4,800
September 30, 2020	$ 18,500
September 30, 2021	$ 17,500

Fees include the audit of the funds of the District as outlined in the RFP:

- General Fund - 2019, 2020 and 2021
- Enterprise Fund - 2020 and 2021
- Enterprise Bond Fund - 2020 and 2021
- Acquisition and Construction Fund – 2020 and 2021

EXPECTED HOURS BY MAJOR AUDIT PHASE AND STAFF LEVEL

2019			
	Hours	Staff Level	Rate
Planning Phase	4	Partner	$ 150.00
	6	Senior	$ 90.00
Detailed Audit Phase	15	Senior	$ 90.00
	20	Staff	$ 60.00
Closing Phase	15	Senior	$ 90.00
	20	Staff	$ 60.00
Reporting Phase	6	Partner	$ 150.00
	4	Senior	$ 90.00
Total hours	90		
2020			
Planning Phase	10	Partner	$ 153.00
	20	Senior	$ 92.00
Detailed Audit Phase	45	Senior	$ 92.00
	60	Staff	$ 61.00
Closing Phase	20	Senior	$ 92.00
	30	Staff	$ 61.00
Reporting Phase	20	Partner	$ 153.00
	10	Senior	$ 92.00
Total hours	215		
2021			
Planning Phase	10	Partner	$ 156.00
	15	Senior	$ 94.00
Detailed Audit Phase	45	Senior	$ 94.00
	60	Staff	$ 62.00
Closing Phase	20	Senior	$ 94.00
	25	Staff	$ 62.00
Reporting Phase	15	Partner	$ 156.00
	20	Senior	$ 94.00
Total hours	210		

EXPECTED HOURS BY MAJOR AUDIT AREA

HOURS	2019	2020		2021
Cash	8	10		10
Accounts receivable	4	6		6
Inventory	1	6		6
Fixed assets	4	20		20
Other assets	6	8		8
Accounts payable	4	10		10
Accrued liabilities	6	10		10
Debt - Bond	1	18		16
GASB entries	6	12		11
Fund Balance	6	10		10
Enterprise fund - retained earnings	0	8		8
Revenue	5	12		12
Expenditures	8	14		14
Payroll	2	10		10
Bond Proceeds/Expenditures	1	8		6
Trial balances	8	12		12
Adjusting Entries	4	8		8
Financial statement prep/review	12	25		25
Minutes/Budgets	4	8		8
	90	215		210

RICK SCOTT, GOVERNOR

JONATHAN ZACHEM, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER
R001957

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2019

MCBEE, JAY L
DIBARTOLOMEO MCBEE & SLOAN
2222 COLONIAL RD STE 200
FT PIERCE FL 34950

ISSUED: 12/28/2017 DISPLAY AS REQUIRED BY LAW SEQ # L1712280000949

Licensing Portal - License Search

10:24:09 AM 1/2/2018

Data Contained In Search Results Is Current As Of 01/02/2018 10:21 AM.

Search Results

Please see our glossary of terms for an explanation of the license status shown in these search results.

For additional information, including any complaints or discipline, click on the name.

License Type	Name	Name Type	License Number/ Rank	Status/Expires
Certified Public Accountant	HARTLEY, JAMES A	Primary	AC0002954 CPA	Current, Active 12/31/2019

License Location Address**: 6871 SEVENTY SEVEN MANOR DRIVE PORT ST LUCIE, FL 34984
Main Address**: 6871 SEVENTY SEVEN MANOR DRIVE PORT SAINT LUCIE, FL 34984

[redacted]

**denotes
Main Address - This address is the Primary Address on file.
Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).
License Location Address - This is the address where the place of business is physically located.

RICK SCOTT, GOVERNOR

JONATHAN ZACHEM, SECRETARY

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AD0015570	

The ACCOUNTANCY CORPORATION
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2019

DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, PA
2222 COLONIAL RD STE 200
FT PIERCE FL 34950

ISSUED: 01/02/2018

DISPLAY AS REQUIRED BY LAW

SEQ # L1801020000723

Michael C. Becker & Co.
Certified Public Accountants

400 Columbia Drive
Suite 101
West Palm Beach, Florida 33409

West Palm Beach (561) 689-4093
Boca Raton (561) 391-0945
Miami (305) 266-6691
Fax (561) 697-4359

Report on the Firm's System of Quality Control

February 28, 2018

To the shareholders of DiBartolomeo, McBee, Hartley & Barnes, PA
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 DiBartolomeo, McBee, Hartley & Barnes, PA (the firm) in effect for the year ended June 30, 2017. 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 www.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 and an audit of an employee benefit plan. 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 DiBartolomeo, McBee, Hartley & Barnes, PA in effect for the year ended June 30, 2017, 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.* DiBartolomeo, McBee, Hartley & Barnes, PA has received a peer review rating of *pass.*

Michael C. Becker & Co.
Michael C. Becker & Co.

UNIVERSITY PARK RECREATION DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The University Park Recreation District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2019, with an option for two (2) additional annual renewals. The District is a local unit of special-purpose government created under Chapter 418, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Manatee County and has an operating budget of approximately $ 535,000.00. The final contract will require that, among other things, the audit for Fiscal Year 2019 must be completed no later than June 1, 2020.
In Fiscal Year 2019-2020, the district will acquire the recreational facilities through the issuance of approximately $24,000,000.00 in bonds. The recreation facilities generate approximately $7,000,000.00 in revenue.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes; and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include additional qualification requirements, evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide five (5) hard copies of their proposal and one (1) electronic copy (CD or flash drive) to Hank Fishkind, District Manager, located at 12051 Corporate Boulevard, Orlando, Florida 32817, in an envelope marked on the outside **"Auditing Services –University Park Recreation District."** Proposals must be received by **December 6, 2019,** at **5:00 p.m.**, at the office of the District Manager. Please direct all questions regarding this Request for Proposals to the District Manager, who can be reached at 407.723.5900.

Any protest regarding the terms of this Notice, or the proposal packages on file with the District Manager, must be filed in writing at the offices of the District Manager within seventy-two (72) calendar hours (excluding weekends and state holidays) after publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including weekends and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or proposal package documents.

University Park Recreation District
Hank Fishkind
District Manager

University Park Recreation District
REQUEST FOR PROPOSALS

District Auditing Services
Manatee County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **December 6, 2019, at 5:00 p.m.**, at the offices of the District Manager, PFM Group Consulting, LLC., located at 12051 Corporate Boulevard, Orlando, Florida 32817. Proposals will be publicly opened at the Meeting of the Board of Supervisors' on **December 13, 2019** at **1:00 p.m.** **University Park Country Club, 7671 The Park Blvd., University Park, Florida 34201.**

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Each Proposer shall submit three (3) hard copies and one (1) electronic copy of the Proposal Documents (defined below), 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 –***University Park Recreation 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 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 or 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. CONTENTS OF PROPOSALS. 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. Provide three (3) 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. Identify any work previously conducted for other community development districts.

D. The lump sum cost of the provision of the services under the proposal, plus the cost of two (2) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours (excluding Saturday, Sunday and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Proposal Documents.

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

AUDITOR SELECTION
EVALUATION CRITERIA (WITH PRICE)

1. Ability of Personnel. **(20 Points)**

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

2. Proposer's Experience. **(20 Points)**

This includes past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character, integrity, reputation, of respondent, etc.

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

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

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

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

5. Price. **(20 Points)**

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

University Park
Recreation District

Grau & Associates

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

UNIVERSITY PARK RECREATION DISTRICT

Proposal Due: December 06, 2019
5:00PM

Submitted to:
University Park Recreation District
c/o District Manager
12051 Corporate Boulevard
Orlando, Florida 32817

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

	PAGE
EXECUTIVE SUMMARY / TRANSMITTAL LETTER	1
FIRM QUALIFICATIONS	3
FIRM & STAFF EXPERIENCE	7
REFERENCES	14
SPECIFIC AUDIT APPROACH	16
COST OF SERVICES	21
SUPPLEMENTAL INFORMATION	23

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

December 06, 2019

University Park Recreation District
c/o District Manager
12051 Corporate Boulevard
Orlando, Florida 3281

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2019, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the University Park Recreation 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, 332 or 92% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau's Focus and Experience

Our Team

2 Partners

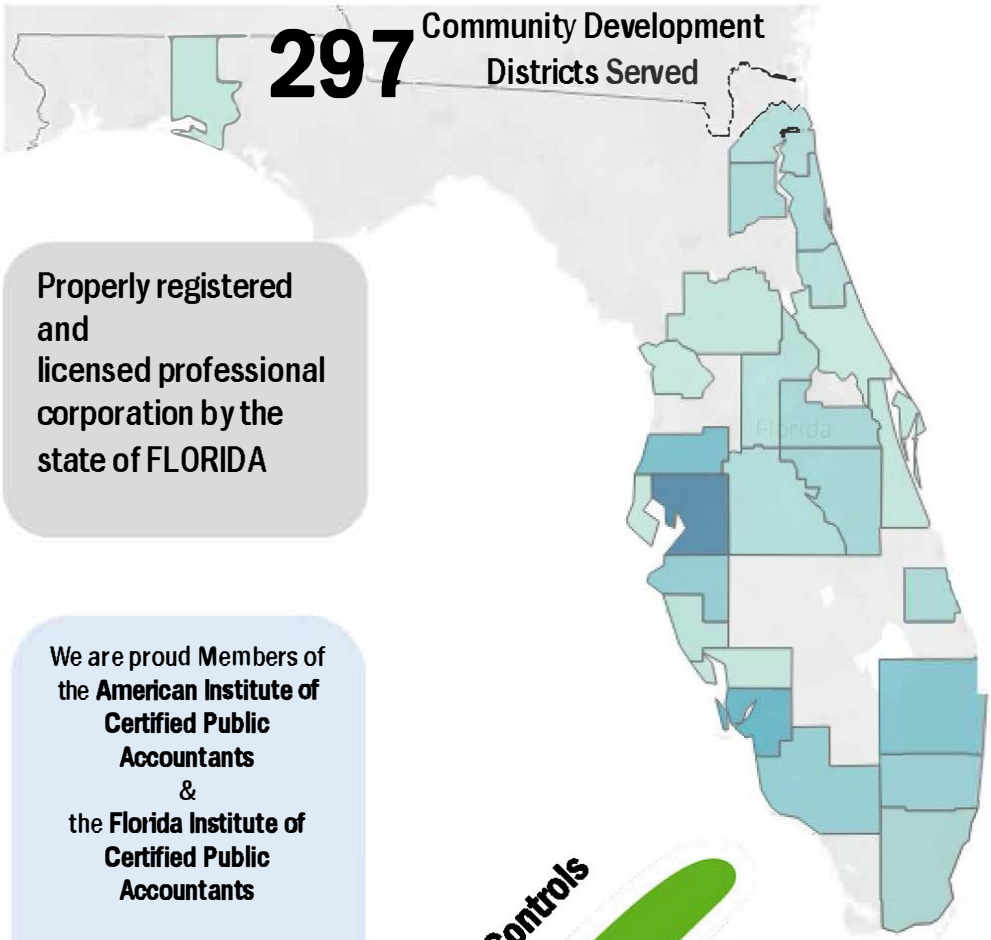
13 Professional Staff

2 Administrative Professionals

2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

AICPA | FICPA | GFOA | FASD | FGFOA

⇒ **External quality review program: consistently receives a pass**

⇒ **Internal: ongoing monitoring to maintain quality**

See next page for report and certificate

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

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

March 2, 2017

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

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Sincerely,

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

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114 Review Number: 474720

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

AICPA®

PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

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

Anita Ford, Chair
AICPA Peer Review Board
2016

Grau & Associates is a professionally licensed association and Certified Public Accounting firm. We are registered and licensed under the laws of the State of Florida, providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services. The Partners, Consultant and Managers of Grau are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

Your engagement will be done out of our Boca headquarters located at 951 Yamato Road, Suite 280, Boca Raton, Florida 33431.

Governmental Audit Experience

As the successor firm of Grau & Company, we have ***provided governmental and non-profit auditing services in Florida* for** over ***30 years*** to various special districts, municipalities, stand-alone enterprise funds, pension plans, and non-profits. Because of the wide array of governmental audits we perform, our staff works on government audits year round. This results in the District having some of the most experienced auditors in the industry resulting in a high audit quality and product.

Compliance with Government Education Requirements

In order to maintain our high level of technical competence, we provide continuing professional education programs for all partners and professional staff members, which exceed national and state standards. All of the audit professionals of Grau & Associates meet/exceed the education requirements as set forth in Government Auditing Standards, published by the Comptroller General of the United States, and our continuing professional education programs (CPE) ensure that all audit professionals meet the requirements to participate in audits of government agencies.

Memberships

The firm is a member of the Government Audit Quality Center (GAQC) sponsored by the AICPA. An audit partner is responsible for the quality of audits performed by the firm. All of the firm's CPA's are properly licensed as CPA's and members in good standing of both the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. In addition, certain firm professionals are members or have been members of the following professional groups:

- Florida Association of Special Districts (FASD)
- FICPA Committee on State and Local Government
- Florida Government Finance Officers Association (FGFOA)
- Special Review Committee of the Government Finance Officers Association
- FICPA Young CPAs Committee

Special District Experience

We have provided auditing services to special districts for over 20 years and currently audit over 300 special districts. We currently audit the following types of special districts.

- Improvement
- Water Control/Drainage
- Wastewater Treatment
- Fire Rescue & Control
- Community Development
- Airport Authority

Firm &
Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Partner, Supervisory and Staff Qualifications and Experience

You will have a partner and our consultant available for any technical assistance. In addition, an audit manager and a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise. All individuals listed below are licensed in the State of Florida and have properly maintained CPE in governmental accounting as required by the GAO and Board of Accountancy.

Profile Briefs:

Antonio J GRAU, CPA (Engagement Partner)
Years Performing Government Audits: 30+
CPE (last 2 years): Government A*ccounting, Auditing: 66 hours; Accounting, Auditing and Other: 25 hours*
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

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

David Caplivski, CPA (Manager)
Years Performing Government Audits: 7+
CPE (last 2 years): Government Accounting, Auditing: 32 hours; Accounting, Auditing and Other: 60 hours
Professional Memberships: AICPA, FICPA

Jaime Medlicott, CPA (Senior)
Years Performing Government Audits: 5+
CPE (last 2 years): Government Accounting, Auditing: 32 hours; Accounting, Auditing and Other: 66 hours
Professional Memberships: AICPA, FICPA

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

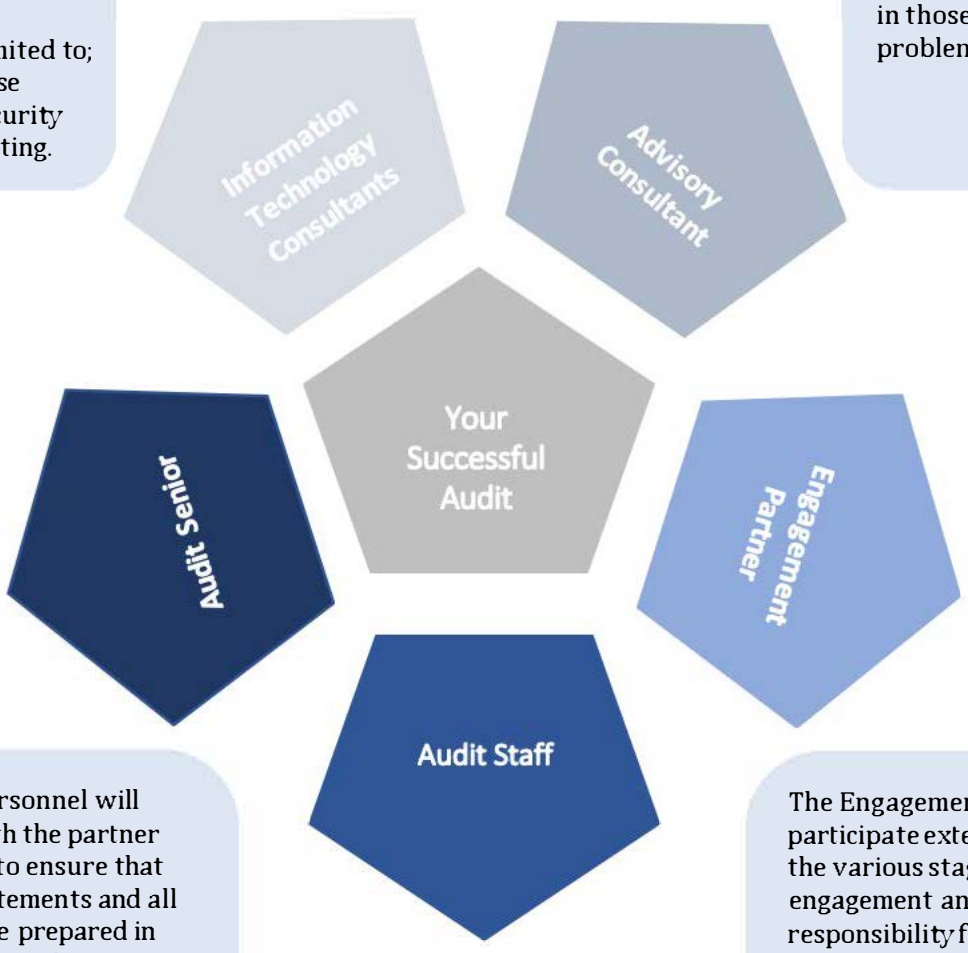
"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
Racquel McIntosh

YOUR ENGAGEMENT TEAM

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

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

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



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

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

Antonio 'Tony ' J. Grau, CPA

Partner

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

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.
As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

Professional Associations/Memberships

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

Professional Education *(over the last two years)*

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

Racquel C. McIntosh, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District
Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

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

Professional Associations/ Memberships

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

Professional Education (over the last two years)

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

David Caplivski, CPA, *Manager*

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

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

Education

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

Clients Served *(partial list)*

(>300) Various Special Districts
Boca Raton Airport Authority
Brevard Workforce Development Board
Broward Education Foundation
CareerSource Central Florida 403 (b) Plan
Coquina Water Control District
Central County Water Control District
City of Miami (program specific audits)
City of West Park
Coquina Water Control District
East Central Regional Wastewater Treatment Facl.
East Naples Collier County Admin. Fire District
East Naples Fire Control & Rescue District
Greater Boca Raton Beach & Park District
Hispanic Human Resource Council
Indian Trail Improvement District
Loxahatchee Groves Water Control District
Old Plantation Water Control District
Pasco-Hernando Workforce Board
Pinetree Water Control District
San Carlos Park Fire & Rescue Retirement Plan
South Indian River Water Control District
Southwest Florida Workforce Development Board
South Trail Fire Protection & Rescue District
Town of Haverhill
Town of Hypoluxo
Town of Hillsboro Beach
Town of Lantana
Town of Lauderdale By-The–Sea Volunteer Fire Pension
Town of Pembroke Park
Village of Wellington
Village of Golf

Professional Education (over the last two years)

Course	Hours
Government Accounting and Auditing	32
Accounting, Auditing and Other	60
Total Hours	92 (*includes 4 hours of Ethics CPE)*

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants

Jaime Medlicott, CPA, *Senior Auditor*

Contact : : jmedlicott@graucpa.com / **(561) 939-6679**

Experience

Grau & Associates	Senior Auditor	2014-Present
Security Pro Systems	Accounting Manager	2013-2014
Ultimate Software	Senior Accountant	2013
Ernst & Young LLP	Assurance	2010-2013
Crowe Horwath LLP	Audit Intern	2008-2010

Education

University of Florida (2010)
Bachelor of Science, Accounting
Masters of Accounting

Certified Public Accountant (2014)

Clients Served (partial list)

(>300) Various Special Districts
3Cinteractive
AMSA Group
City of Fort Lauderdale
City of North Lauderdale
City of Weston
Coventry Health Care
East Central Regional Wastewater Treatment Facl.
Florida Public Transportation Association
ING
Key Largo Wastewater Treatment Plant
Loxahatchee Groves Water Control District
Martin Memorial
Nova Southeastern University
Office Depot
Pal Mar Water Control District
Pinellas Park Water Management District
SEACOR
Shoes for Crews
Sunshine Water Control District
Telefonica
Town of Lantana
Town of Lauderdale By The Sea
Village of Golf
Village of Wellington

Professional Education (*over the last two years*)

Course	Hours
Government Accounting and Auditing	32
Accounting, Auditing and Other	66
Total Hours	98 (includes 4 hours of Ethics CPE)

Professional Associations

American Institute of Certified Public Accountants
Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants
FICPA Young CPAs Committee

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Golden Lakes Community Development District (Golf Course)

Scope of Work	Financial audit
Engagement Partner	Racquel McIntosh
Dates	2017 - present
Client Contact	Stephen Bloom, Finance Director 210 N. University Drive, Suite 702 Coral Springs, FL 33071 954-603-0032

Stoneybrook Community Development District (Golf Course)

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	Jeffrey Pinder, Controller 2300 Glades Road, Suite 410W Boca Raton, Florida 33431 561-571-0010

Specific Audit Approach

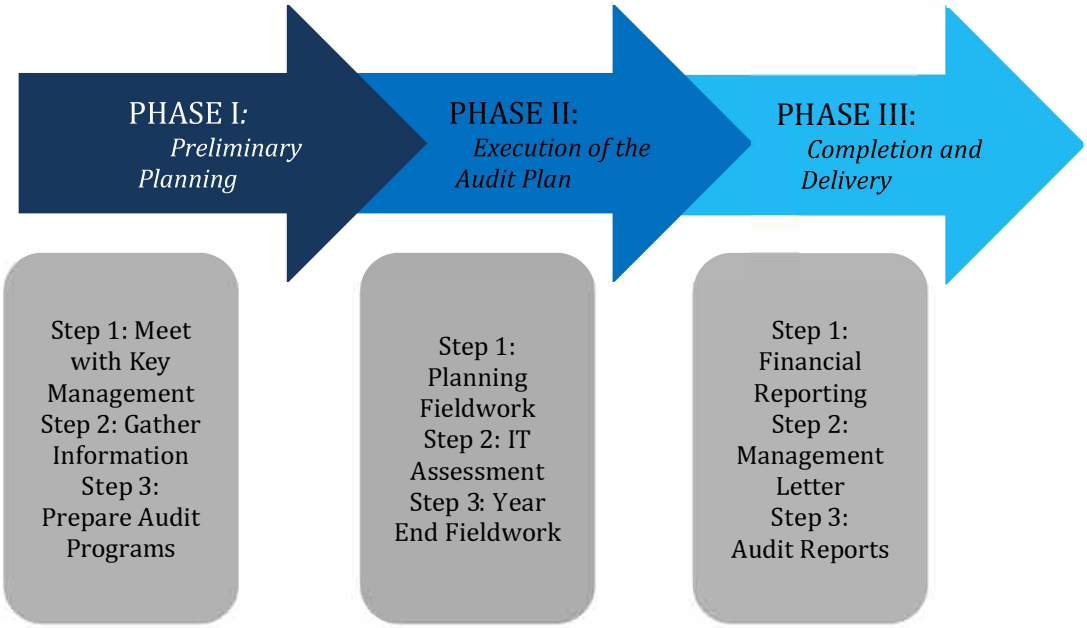
Firm Methodology

We strive to make our audit approach emphasize open and honest lines of communication. Throughout the course of our audit, we work with you to resolve any issues and keep in regular contact so there are no surprises when the final report delivers. In fact, your engagement team will report any potential audit adjustments to you on a regular basis so you will have adequate time to research and respond. We will assist you in making informed decisions, strengthening your internal controls and reporting financial information accurately.

Our **philosophy** is a simple one: to invest in the best trained personnel and technology *to achieve the highest quality audit for our clients.*

We follow a risk-based audit approach and the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, the Rules of the Auditor General of the State of Florida, as well as applicable Federal, State and Local regulations. We have a full understanding of the scope of the work to be performed and will provide the required reports in the timeframe required in this RFP.

A. Proposed segmentation of the engagement



Phase I: Planning Phase

We believe a well-planned audit is crucial to the success of this engagement, and as such we put significant efforts in the planning stages of the audit, especially in the initial year.

Step 1: Meet with the District's Key Management

We will be available to meet with key management immediately upon award of the contract. During this time, we also interview the District Supervisors to give them an opportunity to discuss their concerns as well. During these initial meetings, our discussion will include:

- Our audit approach and scope
- Lines of communication
- Scheduling to minimize disruption of your staff
- Areas management and Commission have concerns
- Timeline for audit services

Step 2: Gather Information

During this step, we gain and document an understanding of the organizational structure as well as the following areas;

This understanding informs the audit team decisions in properly assign risk and further audit procedures. Each area above will be evaluated with the District's management and then tests will be performed to determine the effectiveness of controls in those areas.

All information gathered will be documented in our electronic workpapers and in addition, the District's policy manuals will be stored in our electronic permanent file for future use.

Other Planning Procedures include:

- Review budgets, organization charts, and audit pertinent procedure manuals
- Design "walkthroughs" as deemed necessary
- Review minutes
- Review agreements, debt related documents, resolutions, and contracts, etc.
- Prepare a list of schedules and work papers to be prepared by the District's personnel

Step 3: Develop Audit Plan

Based on our initial risk assessment derived in steps 1 and 2 above, an audit plan will be determined by the combined efforts of our audit team based on our judgment. As such, we do not rely solely on the partner or on boiler plate checklists to develop the plan.

A final estimation will be made by the Partner at that time of the audit team members' assignment and the amount of time allocated to the risk areas.

Phase II – Execution of Audit Plan

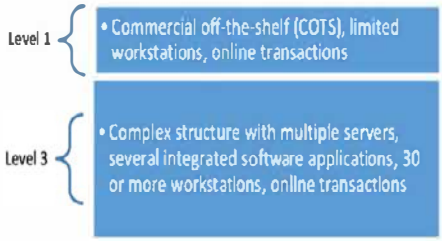
Step 1: IT Assessment

This segment of the engagement includes testing the general controls of the financial reporting system, security of the financial data and the security of the network as a whole. Given the significance of information technology in today's environment, it is imperative that the security systems in place are adequate and working effectively.

In the technology age, information security and financial systems security is a big concern for many of our clients. Areas of potential risk are:

- Data security including access to the data and software
- Processes that import data from an outside source
- Processes that export data to other programs

Under current generally accepted auditing standards, we are required to gain an understanding of internal controls which include an entity's Information Technology (IT) environment during audit planning, in order to determine the nature and timing of substantive audit procedures. We assess what level of IT environment an entity has on a scale from one to three.



We have partnered with True Digital Security, a firm recognized as one of the countries most advanced IT service providers, to work side by side with our audit team. We believe partnering with an industry expert provides additional assurance to the District that its IT systems are being checked and evaluated accurately. True Digital Security is at the cutting edge of the rapidly evolving environment of network and database security, internet security and vulnerability testing. In today's information age, an in-house IT auditor may not have the most up-to-date experience and training for handling sensitive information and financial database security.

We will work alongside our IT Contractor to assess, document, and test as deemed necessary the following five areas of IT controls:

General IT Controls

Entity Level Controls	Change Management	Security	Backup & Storage	3rd Party Provider
•Strategic plan •Risk Assessment and Risk Management •Environmental Controls •Access Controls	•Policies •Segregation of duties •Controls •Data Conversion •Tracking System	•Policies •Perimeter and network •User access rights •Passwords •Physical Access	•Policies •Frequency of backups •How stored •How often tested •Access	•Policies •Evaluation Performed •Access Permissions •Interaction with Software •SOC report Recieved

Once we gain a better understanding of the general controls over IT functions, then we can take a look at specific areas within the financial reporting process that need to be reviewed in greater detail. Application controls ensure the completeness and accuracy of records and are specific to each application. For example, for controls over accounts payable will be different than controls over golf course billing and collecting, as such, tests of controls will have to be different.

Application Controls

VS

Step 2: Planning Fieldwork

This step utilizes knowledge gained in the steps above to test the internal control systems. We utilize sampling in this area to perform dual purpose tests for the Single Audit. Sample sizes will be based on risk assessment. We make a determination of the operating effectiveness of controls and the extent to which they will be relied on for the audit. As such, this step is crucial as it is the foundation of what substantive procedures will be performed in Step 3 below.

Step 3: Year End Fieldwork

This is the largest part of the audit process and includes both substantive audit tests and analytical review. Our substantive procedures consist of confirmations (eg. tax collector, debt providers, actuaries, etc.), tests of details, inventory observation, and compliance testing for the Single Audit. Our analytical procedures include, variance analysis and deriving expectations from minutes, budgets, rate schedules, system reports, etc. for comparison to the financial statement amounts. Principal techniques used to acquire evidence on which the expression of our opinion on the fairness of the financial statements is reached are as follows:

- *Examination (inspection)* – to substantiate authenticity
- *Observation* – to ascertain compliance
- *Confirmation* – third party evidence

These procedures will be performed by the most experienced and trained senior auditors and managers who work exclusively on governmental audits. Extensive partner involvement will be used in high risk areas and throughout the engagement to coordinate, monitor and review the work performed. **No staff auditor will ever be involved in a high risk area**. The engagement partner and manager will meet with District representatives on all material matters as they arise and report promptly any potential audit issues.

Phase III: Reporting

Step 1: Financial Reporting

During this step, the audit team will complete the tasks related to financial reporting, including drafting the CAFR. Tasks to be performed include:

- Final analytical review procedures
- Review and inquires for subsequent events, contingencies and commitments
- Update to attorney's letter and minutes

Step 2: Management Letter

As each potential management letter point is identified in the audit process, the audit team will document the condition and our recommendation, and the benefits of the recommended action. Any critique of operations will be confidential and constructive. **We do not recommend change for the sake of change**.

All recommendations must be cost effective, simple to effectuate, and will take into account why the deficiency occurred. Further, we pledge to assist you in identifying and solving problems before they become critical. Our audit team's diverse experience, and their independent and objective views, ensures valuable and meaningful comments, observations and conclusions.

Step 3: Audit Reports

The final step in our audit involves the preparation and review of the various audit reports. All of our financial audits go through a stringent independent and technical review. A closing conference will be held with the District's management, to review all the draft reports and make any financial revisions before issuing the final reports.

The above 3 phases of this engagement will be completed so that your reports will be issued by your deadline as outlined in the RFP.

B. Level of staff and number of hours to be assigned to each proposed segment of the engagement (FY2019)

	HOURS			
	Partners	Managers	Seniors	Total
Preliminary Planning	5	10	5	20
Perform Audit Plan	_-	40	40	80
Completion and Delivery	10	10	-	20
Total	15	60	45	120

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2019-2021 are as follows:

Year Ended September 30,	Fee
2019	$18,000
2020	$18,500
2021	$19,000
TOTAL (2019-2021)	**$55,500**

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73 Current Arbitrage Calculations

We look forward to providing University Park Recreation 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.

University Park
Recreation District

Phillips Harvey Group

University Park Recreation District

AUDIT PROPOSAL

December 5, 2019

Prepared By:
Phillips Harvey Group
CERTIFIED PUBLIC ACCOUNTANTS
801 Laurel Oak Drive, Suite 303
Naples, Florida 34108-2764
239.566.1600
FAX: 239.566.1901
TAX ID: 59-2840381

TABLE OF CONTENTS

OVERVIEW 3

LETTER OF TRANSMITTAL 4

OUR PROFESSIONAL TEAM AND RESOURCE 6

TECHNICAL PROPOSAL

1. Our Services 7
2. Our Resources 9
3. Our Experience 10
4. Our Engagement Requirements 12
5. Our Audit Approach 12
6. Our Coordination of Work 14
7. Our Management Letters 14
8. Our Professional Fees 15

APPENDIX 1 – QUALITY CONTROL REPORT 16

EXHIBIT A – ROTATED AUDIT EMPHASIS EXAMPLES 17

Overview

WHO WE ARE:

Phillips Harvey Group, P.A. has the strength of its personnel and its diverse and prestigious clientele. We are a major provider of services to independent special government authorities and Clubs in Florida. For over sixty years now, we have worked hard to earn and maintain our reputation as the foremost accounting professionals in our community and abroad. Our goal, as it has always been, is to provide each of our clients the utmost in quality and timely professional services. We are extremely proud of the outstanding team we have assembled to serve you. Our team brings you over **100 years** of relevant experience coupled with the technical skill, knowledge, dedication, and, most of all, the commitment to excellent service as well as commitment to meet the concerns and expectations that lie ahead. We provide audit and business advisory services to various governmental agencies and club entities requiring Yellow Book, GAAP, and/or A-133 audits in Southwest Florida. In addition, we serve over twenty-five private clubs in Southwest Florida. The following represents a "snapshot" of certain audit clients we continue to serve requiring such services:

Entity	Type of Entity	Type of Engagement
Lely Community Development District	Special District	Yellow Book Audit
Pelican Marsh Community Development District	Special District	Yellow Book Audit
Herons Glen Recreation District	Special District	Yellow Book Audit
Friends of Rookery Bay, Inc.	Non-Profit	Yellow Book Audit
The Port Royal Club, Inc.	Country Club	GAAP Audit & Tax
Windstar Club, Incorporated	Country Club	GAAP Audit & Tax

In addition, the audit team we have selected for the District has extensive experience with your type of industry and complex audits. We presently serve over twenty-five private clubs in Florida. Our team assigned has been involved with audits of counties, cities, towns, and special districts. Our Firm is heavily experienced in auditing compliance with various grants and/or contracts. Additionally, Nathan Phillips has several years of professional experience assisting clients in maintaining the Certificate of Achievement for Excellence in Financial Reporting.

Because of our desire and uncompromising commitment to maintain and provide superb quality service, we continue to be members of the Private Company Practices Section of the American Institute of Certified Public Accountants. As a result of our membership, we underwent our seventh independent inspection performed by a large national CPA firm of our quality control procedures (see Appendix 1). We are proud to point out that we received an unqualified opinion with no comments for improvements, which is an accomplishment that few firms have obtained. This program also includes a review of specific governmental engagements.

WHY US

- We value you as a client, and will be there to assist you with your needs.
- We are reliable and always accessible whenever you need us.
- We are committed to you and will be a center of excellence for you to reach your objectives.
- Our goal is to be your most trusted advisor.

Letter of Transmittal

December 5, 2019

Board of Supervisors
University Park Recreation District
12051 Corporate Boulevard
Orlando, FL 32817

RE: Proposal for Audit Services

Auditor Selection Committee:

The selection of an Independent Certified Public Accounting firm is an important decision for UNIVERSITY PARK RECREATION DISTRICT (the "District"). The District has an opportunity to select full-service auditors and business tax advisors that have successfully demonstrated the ability to deliver quality service, combining the responsive personal contact associated with smaller firms and the sophisticated professional resources of national accounting firms. We will bring an unbiased perspective to the audit process and the motivation to meet the challenges facing the District.

We understand the scope of the District's engagements to be as follows:

An annual financial audit in accordance with U.S. generally accepted auditing standards and Government Auditing Standards as of and for the years ended September 30, 2019 with a two-year annual renewal for the years ended September 30, 2020 and 2021.

Phillips Harvey Group, P.A. has been serving Florida as auditors and business tax advisors for over sixty years. All work of the firm is performed out of our office located at 801 Laurel Oak Drive, Suite 303, Naples, Florida.

We are a properly licensed certified public accounting firm and are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. All professional staff upon successful completion of the CPA exam become members of both the American and Florida Institutes of Certified Public Accountants. All key professional staff are properly licensed to practice in the State of Florida.

Nathan A. Phillips, CPA, will be the engagement partner and leads the team with over thirty years of experience in auditing private clubs as well as public, private and not-for-profit entities in Florida. The auditor in-charge on the engagement team, Shannon Huber, has eight years' experience as an Audit Manager with Price Waterhouse and twenty years of experience serving in senior accounting management roles. Her diverse business background provides a strong resource for assisting clients with day-to-day accounting issues as well as more complex, technical concerns.

Letter of Transmittal (Continued)

University Park Recreation District Selection Committee
UNIVERSITY PARK RECREATION DISTRICT
December 5, 2019

Nathan A. Phillips, CPA is the Firm's audit and managing partner and is authorized to make representations on behalf of the Firm. We are extremely proud of the outstanding team we have assembled to serve you. Our team brings you many years of relevant experience coupled with the technical skill, knowledge, dedication, and, most of all, the commitment to excellent service as well as commitment to meet the concerns and expectations that lie ahead. Our team represents the "right choice" as the District's auditors because:

- We value the District as a client.
- We are always accessible to be responsive to any need or demand.
- We have a long-standing commitment to and a well-documented reputation for quality and excellence.
- We have the breadth and depth of capabilities and experience required to meet the audit, tax and accounting needs.
- We appreciate the need for performing an audit with a minimal amount of disruption to the employees of your District and for providing services on a timely basis by strictly adhering to imposed deadlines.
- We understand the issues involved in meeting your audit, including compliance with applicable policies, procedures and laws.
- You can rely upon us to keep management informed on a timely basis regarding potential problem areas as a means to take corrective action.
- We look beyond the audited financial statements to improve your overall District.
- We are committed to being business advisors rather than just auditors for our clients.
- We rotate various areas of the audit annually to give emphasis to assessing operational effectiveness and/or efficiencies.

With respect for the past, a firm grasp on the present, and a healthy outlook for meeting challenges of the future, our Firm intends to continue growing in Florida, and we will continue seeking opportunities to provide even greater services to our clients. You can be assured our clients will be the first to benefit from our growth. We stake "**OUR WELL DESERVED REPUTATION**" on it.

Under our professional standards, we are required to perform certain due diligence procedures prior to the acceptance of an audit engagement. Although we do not anticipate any difficulties, our ultimate acceptance of this engagement is based upon the successful completion of such steps.

Phillips Harvey Group, P.A. looks forward to a long and mutually beneficial association with the District.

Phillips Harvey Group, P.A.

PHILLIPS HARVEY GROUP, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Phillips Harvey GROUP

Our Professional Team and Resource

Nathan A. Phillips, CPA Managing Partner

- Overall decision maker.
- Develops audit strategies and approaches.
- Primary responsibility for all services provided.
- Maintains continuous contact with senior management.
- Responsible for the resolutions of all engagement issues.
- Technical and quality control reviewer.

Deborah L. Harvey, CPA Partner

- Technical resource.
- Reviews for the Firm's quality assurance over the form and content of the financial statements and our auditor's report.

Shannon Huber, CPA Audit Manager

- Oversees developing the audit approach.
- Assists in planning and direction of the audit.
- Resolves all technical issues.
- Supervises all staff.

David Phillips, CPA, MBA In Charge Auditor

- Involved with the audit planning process.
- Performs procedures and testing during the course of the audit.
- Executes audit approach within time deadlines.

Mitchell L. Stump, CPA Club Tax Network (Resource)

- Consultant in the Club Industry since 1992.
- Recognized as an industry leader, writing for Club related groups, and Club specific publications.
- Honorary member of the Club Managers Club of America, FL Chapter; Member of Hospitality Financial and Technology Professionals; Member of AICPA Tax Division.

Our Services

Accounting and Auditing

Accounting and auditing services primarily involves the audit of financial statements and the issuance of an opinion on the fairness of the presentation of financial position and results of operations of the client. We use a constructive approach in auditing. For example, as a result of acquiring intimate knowledge of the District's financial and administrative activities, we would be in a position to offer recommendations that enable the District to increase efficiency of operations, strengthen its financial structure and improve accounting and administrative controls. Our philosophy and practice is to blend the technical, practical and business approach in the conduct of each engagement.

Our audit approach involves a series of stages, and in each of these we view the audit from a "top down" perspective. We begin the audit by determining your "expectations and concerns" and incorporate them into our overall audit plan to satisfy your objective while performing an efficient and effective audit. In addition, we rotate our audit emphasis each year. Our emphasis is driven by various risks, client concerns and/or to assess operational effectiveness and/or efficiencies. See our example, “Exhibit A”; of various areas where we have rotated our audit emphasis each year. This also means that we will assign staff to the engagement who already knows your business well and know how to develop an audit plan that relies on risk rather than spending time on unimportant details.

In addition, we would confer with the Director of the District when possible, to review your internal financial statements on a “quarterly basis” and have quarterly conference calls during the year. These financial statements are prepared by the responsible accounting personnel of the District and we would arrange to meet with them, together with management, to review and evaluate the financial position and operating activities of that period. We have found this to be a most effective way of keeping in touch with current events and transactions, and it provides us the opportunity to offer accounting related input on an ongoing basis. This type of arrangement allows us to operate more as business advisors rather than just auditors.

Tax Services

Our Firm's Tax Services team is made up of professionals who provide year-round service to clients that only begins with the preparation of a return. All tax returns are processed in-house using state-of-the-art equipment to ensure a turnaround time that emphasizes our commitment to service our clients. Our team is comprised of professionals, each of whom perform tax consulting and review services to a variety of clients. In addition, the members of our accounting and auditing staff are responsible for certain aspects of the tax return preparation as part of their ongoing client responsibility.

Special Services

Our Firm provides consulting services to a variety of businesses. We assist with financial planning including operational and management reviews on behalf of our clients. These studies are useful for such purposes as profitability margins and efficiency performances. Our financial planning services cover such topics as F&B operations, compensation surveys and reviews, debt/equity analysis and suggestions for alternative methods of financing. We assist in determining the cost of providing service, analyze costs of capital, cash flow analysis, rates of return and perform a number of valuation studies.

Our Services (Continued)

Consulting Services

Consulting services encompass analyses of business problems, evaluation of the scope of the situation, and providing solutions and alternative procedures. Our purpose in this endeavor is to assist clients to solve their management problems. The scope of a consulting engagement is determined in large measure by the client, and depends partially on the extent of participation of the client's personnel. Our aim is to provide the know-how, not manpower.

Our consulting services are rendered by experienced personnel who provide the depth of knowledge necessary to serve clients in a wide range of functional areas, such as accounting systems, computer systems, financial controls, organization and personnel, and many more.

We particularly emphasize the need for strong and effective budgetary processes, and in this area of involvement, we offer a wealth of experience in reviewing and evaluating the budgetary procedures of various entities. On an ongoing basis we review and analyze actual results in comparison with budgeted amounts, conferring with top management of the District as to the causative factors for variances and the follow-up action to be taken.

Educational Services

Our Club clients are kept informed of emerging issues and hot topics about various accounting and tax issues in the industry by participating in our monthly webinars presented through Club Tax Network and Firm seminar presentations on a variety of Club matters.

Management Information Systems

Our management information systems section draws on professionals from within our organization and those with special computer experience. Those individuals have experience in evaluation of hardware and software packages, installation and conversion assistance, training of personnel and review of efficiency and usefulness of client's existing computer systems.

Our professionals have had a part of the significant change and monumental growth in South Florida has experienced and we are active in numerous local civic, business and social organizations. They are aware of and participate daily in the challenges that face a fast, growing county. Our clients represent all aspects of the Florida communities. We will bring this fresh knowledge and experience to help solve current and future problems facing the District.

Our Resources

Club Tax Network

Club Tax Network (by invitation only) is a Club of accounting firms, law firms and other consultants serving the Private Club Industry with an appreciation for the role that state and federal taxes have in the overall equation. Our Firm's staff and Private Club clients receive continuing professional education and access to emerging issues via webinars and various Club specific accounting and tax resources. In addition, an annual Club Tax Network Summit is held for all member CPA Firms to discuss and address Hot Club Topics and/or emerging issues and off-site Club seminars with all partners of CPA firms.

Club Benchmark, Inc.

A national resource giving us direct access to the club industry's largest centralized database platform of 4,000 plus subscribing private clubs across the country. We have the edge to provide business model benchmarking reports to assist our club clients with financial strategy tools to make wise operational decisions and become leaders in their industry.

Beekman Report

The Beekman Report contains statistical and operation data of 60 plus Clubs located in Southwest Florida. Nathan Phillips assists in reviewing and presenting the Club statistical data at various events.

Hospitality Financial and Technology Professionals (HFTP)

Our team is actively involved in the HFTP local chapter. Shannon Huber, CPA is currently serving on the local chapter as Treasurer. Nathan A. Phillips, CPA was a previous board member and has been the organizations guest speaker on topics such as Club trends and tax issues.

Peer Review

Our Firm adheres to a peer review by Marcum LLP, a national CPA firm. A peer review is a system of quality control and encompasses the Firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming to professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). Our most recent peer review report is located under Appendix 1.

Our Experience

A summary of some of our yellow book and GAAP audit engagements includes the following:

Lely Community Development District (Total Revenues: $4M)

The auditor for the District for over fifteen years we have provided certain business advisory services pertaining to construction, debt servicing, pension plans, various GASB rules implementation, GASB 34 and interpretation of various rules of the Florida Auditor General. This is an audit performed in accordance with Government Auditing Standards. This client has certain federal, state, and local programs.

Pelican Marsh Community Development District (Total Revenues: $7M)

The auditor for the District for over ten years we have provided certain business advisory services pertaining to construction, debt servicing, pension plans, bond offerings/issuances, debt insubstance defeasance, various GASB rules implementation, GASB 34 and interpretation of various rules of the Florida Auditor General. This is an audit performed in accordance with Government Auditing Standards. This client has certain federal, state, and local programs.

Herons Glen Recreation District (Total Revenues: $8M)

The auditor for the District for three years we have provided certain business advisory services pertaining to construction, debt servicing, pension plans, bond offerings/issuances, debt insubstance defeasance, various GASB rules implementation, GASB 34 and interpretation of various rules of the Florida Auditor General. This is an audit performed in accordance with Government Auditing Standards. This client has certain federal, state, and local programs.

Friends of Rookery Bay, Inc. (Total Revenues: $1.5M)

The auditor and business tax advisor of this Organization since 2019. Have assisted in various nonprofit issues in dealing with new accounting standard implementation, tracking restrictions, and related allocations of expenses. This engagement involves the audit of financial statements in accordance with generally accepted auditing standards and Government Auditing Standards.

The Port Royal Club, Inc. (Total Revenues: $18M)

The auditor and business tax advisor of this Club since 2004. Have assisted in various issues dealing with capital assessments, investment policies and reporting, benchmarking, IRS audit, sales and use tax and F&B operations. This engagement involves the audit of the financial statements in accordance with U.S. generally accepted accounting principles, and generally accepted auditing standards, and the preparation of federal (990/990T) and state (F1120) tax returns.

Our Experience (Continued)

Windstar Club, Incorporated (Total Revenues: $7M)

The auditor and business tax advisor of this Club for sixteen years. We have provided turnover audits and Developer transition services, fixed asset reporting, benchmark reporting and construction accounting. This engagement involves the audit of the financial statements in accordance with U.S. generally accepted accounting principles, and generally accepted auditing standards, and the preparation of federal (1120) and state (F1120) tax returns.

Lely Community Development District
Mr. Neil Dorrill, District Manager
(239) 592-9115

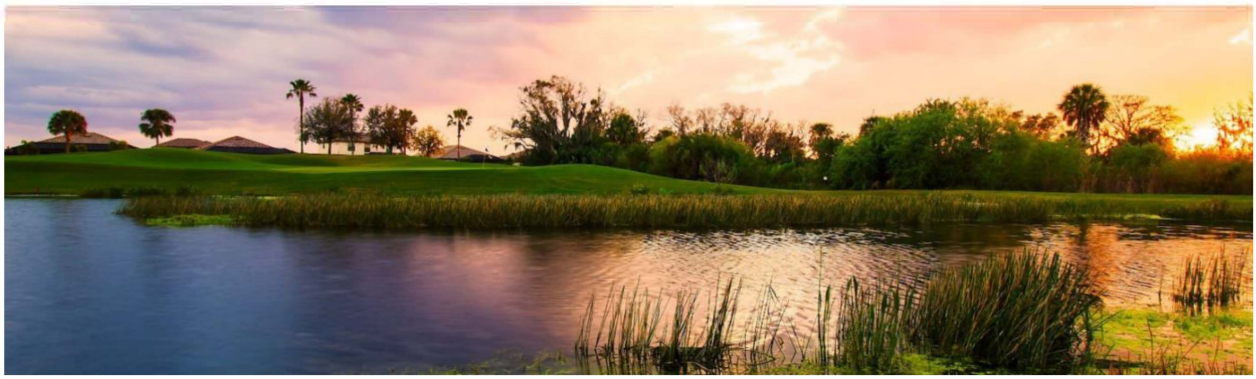
Pelican Marsh Community Development District
Mr. Neil Dorrill, District Manager
(239) 592-9115

Herons Glen Recreation District
Ms. Lynn Garcia, Controller
(239) 731-4569

Friends of Rookery Bay, Inc.
Athan Barkoukis, Executive Director
(239) 530-5990

The Port Royal Club, Inc.
Mr. Thomas Birmingham, General Manager
Mrs. Karen Naccarato, CFO, CPA
(239) 261-7615

Windstar Club, Incorporated
Ms. Nancy Boros, General Manager
(239) 775-3400



Phillips Harvey GROUP

Our Engagement Requirements

We understand the scope of the audit of the District to be a financial audit in accordance with U.S. generally accepted auditing standards and Government Auditing Standards as of September 30, 2019 and for the year then ended with an additional two-year renewal for the years ended September 30, 2020 and 2021. As a result of providing these proposed audit services, we will deliver the following final signed reports:

- Our opinion of the financial statements of the UNIVERSITY PARK RECREATION DISTRICT for the years ended.
- Management's Discussion and Analysis as required by GASB 34
- Schedules of Revenues and Expenses – Budget vs Actual (for the applicable years)
- Notes to basic Financial Statements
- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Management Letter in accordance with the Rules of the Auditor General of the State of Florida
- Attestation Report required by the Florida Statutes 218.415
- Management Letter responses

Our Audit Approach

We have developed an engagement plan for serving the District, which will provide timely, efficient and constructive service.

The engagement will be under the direction of Nathan A. Phillips, CPA. Shannon Huber, CPA, and other members from our professional staff would be assigned to the engagement as required. In addition, the entire resources of our offices are at your disposal, making the knowledge and experience of all our partners and professionals available to you. We will approach the audit with a well-planned, streamlined audit approach based upon our extensive knowledge and experience with our clients with operations similar to that of the District.

The following are key characteristics of our service plan and philosophy:

- Open ongoing planning, communication and teamwork
- Participation of professionals with relevant experience and diverse backgrounds
- State-of-the-art audit techniques
- Comprehensive planning that includes obtaining an in-depth knowledge of the District and their goals and objectives.

Unique Audit Approach

The following distinguishes our team from our competitors:

Proven Quality Service - For all our clients we have demonstrated that we can deliver timely quality service for a variety of different types of engagements.

Our Audit Approach (Continued)

Responsive Communication - One of our distinguishing characteristics is our ability to deliver services and respond to our client inquires quickly and accurately. This is accomplished by quarterly "checks".

Experienced Professionals - On the job, your client service team has significant industry experience from staff accountant to partner.

Use of Audit Automation - We will utilize mainframes and microcomputers to streamline the audit process. As the need arises, our audit team can also provide training in the use of automation as a management tool.

Constructive Recommendations - We will provide the District with both operational and financial recommendations throughout the year.

Our team will utilize the Phillips Harvey Group, P.A. audit methodology which draws upon our experience in providing financial and compliance audit services to Florida entities. Our approach to audit planning involves a series of stages and in each we will view the audit from a "top down" perspective. We begin by obtaining an overall understanding of the business and related risks, including how it is organized and managed, and how it processes accounting and other information. We divide the audit into manageable parts and strategically analyze these parts to assess control and inherent risk and to increase our knowledge of the business. This approach enables us to focus quickly on those aspects of the business that significantly affect the financial statements and thereby reduce our efforts on other aspects. This understanding provides the basis for assessing risk and for determining our audit strategy. Technically, we describe it as risk-oriented, control-driven, and assertion-based.

To apply this "top down" approach in an efficient manner, we divide the audit into manageable parts, often into its business units reflecting the way the client is organized. We also divide the client's financial statements into suitable parts, which we refer to as components. For each component we consider the underlying assertions, inherent and control risks and possible controls. We then select audit procedures to obtain sufficient evidence regarding the validity of the assertions underlying the component.

Our audit approach is highly tailored to each client's unique operations and does not advocate (or tolerate) fitting clients' systems, procedures and accounting methodologies into predetermined rigid internal control checklists or "canned" audit programs, requiring a high level of communication between our staff and your professionals. Each phase and step of the audit is planned carefully, evaluated and executed based on the specific circumstances encountered. In addition, we rotate our audit emphasis driven by various risks, client concerns and/or to assess operational effectiveness and/or efficiencies. See our example "Exhibit A" of various areas we have rotated our audit emphasis each year.

We will communicate the status of the audit to your audit committee members on a regular basis and will meet periodically with key management to update them on any critical issues that may arise. At the conclusion of the audit, we will communicate our findings to the audit committee by oral and written presentations.

Our Coordination of Work

An understanding of the relationships between management and the Board of Supervisors and the timing of the performance of various phases of the audit is critical in performing the audit in a timely and efficient manner. We schedule our professionals to work on the audit based on the needs of your District. Your schedule dictates ours rather than the other way around.

The information and assistance needed from your District will be more specifically developed in joint planning meetings with the Accounting Department personnel and other representatives. Detailed schedules, analyses and reconciliations to be prepared by your team and their expected completion dates will be mutually agreed upon by our team and your accounting personnel at the District. We will provide a prepared by client list to help facilitate this process.

We will make every effort to use information developed by the District in the normal course of its internal financial analysis and closing process for our audit purposes.

As is customary, we will expect certain administrative and clerical assistance throughout the engagement. For instance, certain audit tests will require the retrieval of documentary evidence to support transactions, balances and compliance matters. These requests will be made well in advance so as to minimize any significant interference with the normal duties of your employees.

We will also ask for secretarial assistance in typing certain correspondence necessary for the audit. Examples of these items may include letters to attorneys on legal matters and written responses from the District on oral representations made to us during the course of the audit.

Our Management Letters

We believe our management letter is one of the most significant products of our basic audit services. Our goal is to assist you in every way we can and our management letter is a vehicle through which we can advise you of potential operational enhancements. Our clients have indicated that they find our suggestions both helpful and practical, the outgrowth of our business approach to auditing and our understanding of their operations and financial objectives. We apply judgment and a thorough comprehension of the facts of the situation to provide suggestions for improvements.

Our goal in such a process is to assist you. When writing our recommendations, we strive always to give practical advice that recognizes your philosophy and style of operating. We are particularly concerned that the "fix" does not exceed the tangible benefits.

We look for opportunities for systems control improvements, cost savings, or operational efficiencies during the entire auditing process. It is our practice to alert management of significant internal accounting control weaknesses immediately, either orally or in writing, so that appropriate action can be taken.

We do not believe in "surprises". Therefore, prior to issuing the letter, we will discuss our findings and comments with you. Furthermore, we will communicate with you throughout the audit on any matters requiring your immediate attention.

Our Professional Fees

Our fees are based on the time spent on the engagement and the billing rates of the individuals assigned. Our goal is to help you contain your costs. With Phillips Harvey Group, P.A. you get industry prominence at a reasonable rate.

Based on our experience in other similar engagements, our proposed audit fees for UNIVERSITY PARK RECREATION DISTRICT are for as follows:

Fees for the year ending	2019	2020	2021
Audit, in accordance with generally accepted auditing standards in the United States of America and Governement Auditing Standards, of the financial statements of UNIVERSITY PARK RECREATION DISTRICT as of September 30, 2019-2021, and for the years then ended, presented in accordance with U.S. generally accepted accounting principles.	$ 10,000	$ 25,000	$ 25,000
Total Fees	$ 10,000	$ 25,000	$ 25,000
Total Hours	60 hrs	150 hrs	150 hrs
	(effective hours $165 hours)		

The number of hours by major audit area will be determined based upon discussion of expectations of the district as well as our rick assessment given the nature of operations. The first-year hours will be geared to cash, PL expectations, proper cut-offs regarding receivables (as applicable) and payables/accruals.

The fee estimate is based on our understanding of the District's current and future activities as denoted in the request for proposal package, anticipated cooperation from your personnel, the assumption that unexpected circumstances will not be encountered during the engagement, and that requested schedules will be prepared by your personnel prior to the engagement. Also, our proposed fees will need to be reconsidered if the District enters into any major capital projects during current/future years and/or any significant changes to accounting or auditing rules. Any consulting projects will be billed separately at our standard hourly rates.

Although fees are important, they should not, in our opinion, be the determining factor in the selection of an accounting firm for UNIVERSITY PARK RECREATION DISTRICT The choice of independent accountants and business advisors should always be made primarily on the basis of qualifications, capabilities, and commitments.

Appendix 1 – Quality Control Report

System Review Report

November 11, 2016

To the Partners of Phillips Harvey Group, P.A.
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 Phillips Harvey Group, P.A. (the firm) in effect for the year ended June 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

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

In our opinion, the system of quality control for the accounting and auditing practice of Phillips Harvey Group, P.A. applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail.*

Phillips Harvey Group, P.A. has received a peer review rating of *pass.*

Marcum LLP

Marcum LLP

Marcum LLP • One Southeast Third Avenue • Suite 1100 • Miami, Florida 33131 • **Phone** 305.995.9600 • **Fax** 305.995.9601 • **www.marcumllp.com**

Exhibit A – Rotated Audit Emphasis Examples

In conjunction with standard auditing procedures, our firm will rotate in additional area of emphasis testing that will change from year to year. The areas of emphasis testing may include, but are not limited to, the following items:

- Process for approval of new vendors
- Sales and use tax compliance
- Inventory purchasing and receiving processes and procedures to capture information in the accounting system
- Detailed chit testing and walkthrough of procedures to capture sales and mitigate risks
- Membership acceptance checklist completion and approval process
- New hire checklist and documentation
- Detail payroll testing, 401(k) calculations, salary approval, etc.
- Golf and fitness: process for capturing lesson revenue and recalculation of pro or instructor wages / income
- Process to capture member vs. non-member sales in F&B and the Golf Shop
- Analysis of rounds played, covers, and other trends reports
- Depreciation and capital assets assessment
- Inventory pricing and cost of sales relationship
- Golf maintenance, expenses, and trend benchmarking
- Capitalization processes and reporting
- Review of large vendor relationships

University Park
Recreation District

Suplee, Shea, Cramer & Rocklein

Proposal for Auditing Services
for
University Park Recreation District

December 4, 2019

Prepared by:

Suplee Shea Cramer & Rocklein, P.A
800 S. Osprey Avenue
Sarasota, FL 34236

www.suplee-shea.com
P: (941) 366-3600

TABLE OF CONTENTS

Page

Letter of Transmittal **1**

Executive Summary

Statement of Understanding **2**

About Suplee Shea Cramer & Rocklein **2-3**

Government and Relevant Audit Experience **3**

Engagement Team **4**

Audit Approach **5**

Proposed Fees **6-7**

Projected Timetable and Preliminary Audit Schedule **7**

Statement of Standing and References **7**

Peer Review Report **8**

SUPLEE SHEA CRAMER & ROCKLEIN, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

T. RAYMOND SUPLEE, CPA
NORMAN J. SHEA III, CPA
THOMAS R. CRAMER, CPA
JOSEPH E. ROCKLEIN III, CPA
CANDY L. KESSEL, CPA
MARINA DINER, CPA
JAY D. MILLER, CPA

December 4, 2019

To the Board of Supervisors of
University Park Recreation District

We appreciate this opportunity to present our proposal to provide financial statement audit services to University Park Recreation District.

We believe our firm will provide you the best value and services based on our experience auditing governmental districts, homeowner associations and golf and country club clients similar in size to University Park Recreation District

Why Suplee Shea Cramer & Rocklein, P.A Can Best Meet Your Needs

- Extensive experience providing auditing and tax services to governmental organizations, which provides us with an exceptional advantage over other firms in the ability to perform an efficient audit in a timely manner, at a competitive price.
- Direct partner involvement with your organization will provide the communication that is necessary for a successful relationship and better services.
- Over 40 current not-for-profit and governmental audit clients.
- Our longevity in the Southwest Florida area.
- Dedicated and highly trained staff members assigned to audit engagements have extensive not-for-profit and governmental auditing and accounting experience.
- Utilization of up-to-date technology that features a completely paperless audit system.

We are excited about the potential opportunity to work with your organization. If you have any questions, please contact me by phone at (941) 366-3600 or by email at tom@suplee-shea.com.

Sincerely,

Thomas R. Cramer

800 SOUTH OSPREY AVENUE • SARASOTA, FL 34236 • (941) 366-3600 • FAX (941) 954-4512

PLEASE VISIT OUR WEBSITE AT WWW.SUPLEE-SHEA.COM FOR IMPORTANT TAX INFORMATION, NEW DEVELOPMENTS, AND TAX PLANNING IDEAS.

Executive Summary

Statement of Understanding

We have been requested to provide a proposal to University Park Recreation District for audit services. We understand that we would conduct an audit of the University Park Recreation District's financial statements (including the notes thereto). The audit would be conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States, and in accordance with Rules of the Auditor General, State of Florida, Chapter 10.550 Local Governmental Entity Audits. We will review the draft audit report with the University Park Recreation District audit committee and the final report with the University Park Recreation District Board of Supervisors. We will communicate findings of significant deficiencies in internal controls in a management letter and make an immediate written report of all irregularities and illegal acts or indications of illegal acts to the University Park Recreation District audit committee chairman and the District Manager.

About Suplee Shea Cramer & Rocklein, P.A.

Suplee Shea Cramer & Rocklein, P.A., is a well-established Certified Public Accounting firm that has been serving the Sarasota community for over 60 years. From its inception in 1958, the firm has provided its clients with the combination of comprehensive service and personal attention. The partners take a direct involvement with clients, which provides the open line of communication we believe is necessary to help them meet their individual, business, organizational and financial goals.

With 7 partners, 14 professional staff, and 5 administrative staff, the firm provides a full range of accounting services. The firm's client base is as varied as the businesses of the community, and includes non-profit organizations, agricultural interests, medical professionals, hotels and other tourist related businesses, manufacturers, retail establishments, law firms, service-oriented businesses, construction contractors, real estate developers and select government engagements.

Practice objectives require professional all-around capabilities. Accounting and auditing, tax planning, tax preparation and management consulting are the main thrusts of our practice:

Accounting and Auditing

Suplee Shea Cramer & Rocklein, P.A. provides services in many areas of accounting and auditing, including, but not limited to:

- Audits
- Reviews
- Compilations
- Forecasts and Projections
- Monthly accounting services

The firm follows the guidelines established by the American Institute of Certified Public Accountants. Accordingly, partners of the firm are assigned primary overall responsibility that includes planning and supervision.

Audit programs and procedures are designed to ensure that our staff makes full use of the clients' in-house capabilities, while providing the basis for recommendations to management on the most efficient utilization of accounting systems and internal control procedures.

Governmental and Relevant Audit Experience

For many years, Suplee Shea Cramer & Rocklein, P.A. has been a leader among local accounting firms in serving governmental and not-for-profit organizations. We have an experienced and dedicated team of professionals who understand the unique needs of governmental and not-for-profit organizations. We work with a variety of governmental, not-for-profit organizations including, social service organizations, educational institutions, foundations, membership organizations, nursing facilities and governmental and quasi-governmental entities.

Our governmental, quasi-governmental and other clients relevant to your services include:

- Boca Grande Fire Control District, a Florida Special District that provides fire control services to the residents of Boca Grande
- Gasparilla Island Bridge District, a Florida Special District that maintains a toll bridge and facility for Gasparilla Island.
- Holiday Park, Park and Recreation District, a Florida Special District that provides recreation and maintenance services to over 700 residents.
- Tri-Par Estates Park and Recreation District, a Florida Special District that provides recreation and maintenance services to over 800 residents.
- Gasparilla Island Water Association – an enterprise utility fund organized as a non-profit organization that provides water and wastewater services to the Gasparilla Island.
- Greater Pine Island Water Association – an enterprise utility fund organized as a non-profit organization that provides water services to Pine Island.
- Various private golf and country and social clubs (currently 10 clubs) in Sarasota and Manatee counties.
- Various non-profit organizations receiving federal and state grants.
- Various homeowner associations.

Other audit and review clients include non-profit organizations, employee benefit plans, private medical practices, utilities, construction, manufacturing, agriculture, private social clubs and civic organizations.

Engagement Team

In selecting the professional to serve the organization, we are committed to providing the highest possible quality service rendered effectively and efficiently. Each year, we would assign people who are familiar with the organization's operations, personnel, and accounting policies, while also introducing new personnel to ensure a continuing fresh and objective view of the organizations operations.

Our proposed services to the organization are expected to be rendered under the direction of the following key individuals:

Tom Cramer, CPA - *Partner/Audit Manager*

Tom graduated from Florida State University in 1983 with his bachelor's in accountancy. Tom joined the firm in 1983 and became a partner in 1991. Tom had accounting experience with a television station and the grants department at Florida State University prior to joining the firm. Currently, Tom is the Director of Assurance Services and Quality Control and is the leader of the firm's not-for-profit services with over 35 years of extensive experience providing audit and tax services to not-for-profit, governmental and quasi-governmental entities.

As the partner assigned to University Park Recreation District, Tom's responsibilities will not-for-profit include being actively involved in the planning, on-site supervising, and communication of issues or recommendations that arise during the audits and tax preparation.

Tom is a Certified Public Accountant and is a member of the American and Florida Institutes of Certified Public Accountants. Tom is also a previous board member and Treasurer for the Southwest Florida Region of the American Red Cross, Independent Transportation Network - Sarasota and Team Tony Foundation.

Amanda Ross, CPA - *Audit Manager*

Amanda graduated from Florida Gulf Coast University in 2007 and holds a Bachelor of Science in Accounting. Amanda joined the firm in 2007 and since then has worked on a variety of engagements and has gained extensive experience auditing not-for-profit and governmental organizations. Amanda's responsibilities include planning the audit, conducting fieldwork, preparing financial statements, and reviewing staff accountant audit work papers. Amanda is a Certified Public Accountant and is a member of the American and Florida Institutes of Certified Public Accountants.

Tyler Caruthers, CPA – *Senior audit Staff*

Tyler graduated from University of South Florida in 2011 and holds a Bachelor of Science in Accounting. Before joining the firm in 2013, Tyler worked in public accounting for one year. Tyler has worked on a variety of engagements to date and has gained extensive experience auditing not-for-profit and governmental organizations. Tyler's responsibilities include conducting fieldwork and preparing financial statements.

Audit Approach

Entity and Internal Control Evaluation

We believe that planning and gaining a thorough understanding of the client, its operations, its internal control environment, and current year developments are all essential to performing an effective, efficient and low-cost audit.

Audit Plan Development and Risk Assessment Responses

After conducting our risk assessment procedures and determining financial statement materiality, we would begin to identify significant risks of the audit and our planned responses to those risks. During the audit, however, we continually review new information that identify new risks or control deficiencies that require changes in our planned audit responses. Our engagement team would also meet during the planning process to discuss identified risks and the susceptibility of the financial statements to material misstatement due to error or fraud. During this meeting, planned audit responses are further defined and responsibilities are assigned to the different audit staff.

Performance of Audit Fieldwork

During the performance of the audit field work, Suplee Shea Cramer & Rocklein, P.A. will perform the substantive tests determined necessary to respond to the identified risks of the audit. Suplee Shea Cramer & Rocklein, P.A. uses audit programs for the not-for-profit industry to assist in determining the necessary substantive tests for the different audit areas

Completion and Reporting

After completing the audit procedures, the engagement team will perform final analytic procedures, review workpapers, review minutes and subsequent financial packages for reportable subsequent events, obtain outstanding bank and accounts receivable confirmations, obtain attorney letter responses, and assist in the preparation and reviewing of the consolidated financial statements, the required note disclosures, and supplemental information.

In addition, the audit team evaluates identified control deficiencies to determine if any deficiencies are significant or material weaknesses. Unadjusted misstatements, significant and material weaknesses in controls and other business and financial comments are communicated to management and/or the audit committee.

Use of Technology

Suplee Shea Cramer & Rocklein, P.A. uses up-to-date accounting, tax, and audit technology in order to provide efficient and cost-effective services to its clients. The audit team uses a paperless audit system. We encourage our audit clients to provide as much audit documents in electronic format as possible.

Partner Involvement

Partner involvement is center to our firm's commitment to providing superior services to its clients. The audit partner takes a hands-on approach to the client and is extensively involved in communication involving planning and risk assessment procedures and communication during the audit of any issues that arise.

Proposed Fees

Our proposed fees for the preparation of audited financial statements filings for the fiscal year 2019 and 2020 engagements would be as follows:

Services	2019	2020
Audit of financial statements	$ 7,800	$ 18,800

The number of expected hours by major audit areas are the following for the fiscal year 2019 and 2020 engagements:

Audit area	2019	2020
General procedures, risk assessment, compliance and completion	14-16	20-22
Current assets	4-5	20-22
Capital Assets	N/A	12-14
Current Liabilities	2-3	8-10
Long-Term Debt	N/A	8-10
Equity	2	2-4
Revenues and expenses	8-10	32-36
Financial statements	16-18	20-24
Review	4	8
Total	50-58	130-150

Billing rates by position are the following:

Position	Billing rate
Partner	$ 240
Audit manager	$ 160
Audit senior	$ 120-130
Audit staff	$ 100-110

Our out of pocket expenses would be no more than $250 and consist of confirmations, mailings and supplies. No travel or per diem would be charged since we are locally based.

This fee structure assumes that we do not encounter unusual or unexpected problems. If significant additional time is necessary to complete the audit, we will discuss it with the University Park Recreation District Executive Director and arrive at a new fee estimate before we incur additional costs. We expect that your staff will be able to provide us with invoices, bank and brokerage statements, schedules of accounts and other information as we deem necessary in a timely manner.

We strive to meet the quoted fee and rarely find it necessary to revise the fee. Items that might result in a revision of the fee include but are not limited to: material increase in operating budget, discovery of material errors or fraud in the financial records, inadequate documentation of

transactions, inadequate preparation for the audit, requirement of a Single Audit. We would discuss these items with the University Park Recreation District Executive Director in advance before incurring additional changes.

Projected Timetable and Preliminary Audit Schedule

Our approach for the 2019 audit would be to schedule the audit in January and February 2020 at a time which would be coordinated with the Organization's staff. We would commit the proper personnel for that period in order to complete the audit with minimum disruption to your staff.

In order to minimize delays, we would provide you with a detailed schedule of all items that we would need copied or prepared, prior to the audit. In addition, we would attempt to mail confirmations and other important audit correspondence to third parties, as soon as possible.

Whenever possible, we will try to use your staff and existing records to achieve our audit objectives. We believe this approach will lead to timely completion of the audit, and a reduction in the overall cost.

We would provide a draft of the audit report for review prior to April 30, 2020 and complete the audit prior to June 1, 2020.

Statement of Standing

1. Suplee Shea Cramer & Rocklein, P.A. is an independent audit firm properly licensed for public practice in the State of Florida. The firm license number is AD 0008584. All applicable professional licenses are in good standing
2. The firm and its members are independent with respect to the University Park Recreation District
3. The firm does not have a record of substandard work and there are no complaints leveled by the state board of accountancy or other regulatory authority against any members of the firm.
4. The firm has experience with local government agencies. A summary of references is included in this proposal.
5. The firm has experience with Recreation Districts and other governmental auditees and is qualified to conduct audits in accordance with Government Auditing Standards.
6. Our most recent peer review was unqualified and a copy is included in this proposal.
7. There have been no disciplinary actions undertaken against Suplee Shea Cramer & Rocklein, P.A.

References

Please find relevant references below. We are proud of the professional services we provide for our clients and will provide additional references for golf and country club clients upon request.

- Chief C.J. Blosser – Boca Grande Fire Control District - (941) 964-2908
- Kathy Banson-Verrico, Executive Director – Gasparilla Island Bridge Authority – (941) 697-2271
- Tess Schofield, District Manager – Holiday Park Park and Recreation District - (941) 426-1585
- Bonnie Pringle – Executive Director – Gasparilla Island Water Association – (941) 964-2423

GSSS

Gregory, Sharer & Stuart, P.A.

Certified Public Accountants and Business Consultants

Report on the Firm's System of Quality Control

October 18, 2018

To the Shareholders of Suplee, Shea, Cramer & Rocklein, P.A.
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Suplee, Shea, Cramer & Rocklein, P.A. (the firm) in effect for the year ended April 30, 2018. 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 www.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 and an audit of an employee benefit plan.

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 Suplee, Shea, Cramer & Rocklein, P.A. in effect for the year ended April 30, 2018, 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*. Suplee, Shea, Cramer & Rocklein, P.A. has received a peer review rating of *pass*.

Gregory, Sharer + Stuart, P.A.

Gregory, Sharer & Stuart, P.A.

100 Second Avenue South, Suite 600 || St. Petersburg, Florida 33701-4336
(727) 821-6161 || Fax (727) 822-4573 || gssqpa.com || info@gssqpa.com

University Park
Recreation District

Ranking and Recommendation

University Park Recreation District Auditor Selection Evaluation Criteria

Committee Member Ranking

Criteria	Possible Points	BTEG&F Points	DHMB Points	G&A Points	PHG Points	SSC&R Points
Ability of Personnel	20.0					
Proposer's Experience	20.0					
Understanding of Scope of Work	20.0					
Ability to Furnish Required Services	20.0					
Price for Services for Three Years	20.0					
Total	**100.0**					

Legend:

BTEGF	**Berger, Toombs, Elan Gaines & Frank**
DMHB	**DiBartolomeo, McBee, Hartley & Barnes**
GA	**Grau & Associates**
PHG	**Phillips Harvey Group**
SSCR	**Suplee Shea Cramer & Rocklein**