

EVERGREEN

**COMMUNITY DEVELOPMENT
DISTRICT**

REGULAR MEETING AGENDA

April 5, 2019

Evergreen Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 334313
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

March 29, 2019

Board of Supervisors
Evergreen Community Development District

<u>ATTENDEES:</u> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Dear Board Members:

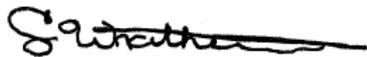
The Board of Supervisors of the Evergreen Community Development District will hold a Regular Meeting on April 5, 2019 at 10:00 a.m., at the office of ZNS Engineering, 201 5th Ave., Dr. E, Bradenton, Florida 34208. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Presentation of Engineer's Report
4. Presentation of Supplemental Special Assessment Methodology Report
5. Consideration of Resolution 2019-30, Supplementing its Resolution 2019-26 by Authorizing the Issuance of its Evergreen Community Development District Special Assessment Revenue Bonds, Series 2019 in a Principal Amount of Not Exceeding \$12 Million for the Principal Purpose of Acquiring and Constructing Assessable Improvements; Delegating to the Chairman or Vice Chairman of the Board of Supervisors of the District, Subject to Compliance With the Applicable Provisions Hereof, the Authority to Award the Sale of Such Bonds to FMSbonds, Inc., by Executing and Delivering to Such Underwriter a Bond Purchase Agreement and Approving the Form Thereof; Approving the Form of and Authorizing the Execution of the Master Trust Indenture and First Supplemental Trust Indenture; Appointing U.S. Bank National Association as the Trustee, Bond Registrar and Paying Agent for Such 2019 Bonds; Making Certain Findings; Approving Form of Said 2019 Bonds; Approving the Form of the Preliminary Limited Offering Memorandum and Authorizing the Use By the Underwriter of the Limited Offering Memorandum and the Preliminary Limited Offering Memorandum and the Execution of the Limited Offering Memorandum; Approving the Form of the Continuing Disclosure Agreement and Authorizing Execution Thereof; Authorizing Certain Officials of Evergreen Community Development District and Others to Take All Actions Required in Connection With the Issuance, Sale and Delivery of Said 2019 Bonds; Providing Certain Other Details With Respect to Said 2019 Bonds; and Providing an Effective Date

6. Consideration of Developer's Affidavit and Agreement Regarding Partial Assignment of Contract
7. Consideration of Resolution 2019-31, Approving Proposed Budget(s) for Fiscal Year 2019/2020; Declaring Special Assessments to Fund the Proposed Budget(s) Pursuant to Chapters 170, 190 and 197, Florida Statutes; Setting Public Hearings; Addressing Publication; Addressing Severability; and Providing an Effective Date
8. Consideration of Responses to RFP for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondents
 - i. Berger, Toombs, Elam, Gaines & Frank
 - ii. Carr, Riggs & Ingram, LLC
 - iii. McDirmit Davis & Company, LLC
 - D. Ranking
 - E. Award of Contract/Authorization to Negotiate with Number-One Ranked Firm
9. Acceptance of Unaudited Financial Statements as of February 28, 2019
10. Approval of Minutes
 - A. March 8, 2019 Landowners' Meeting
 - B. March 8, 2019 Public Hearing and Regular Meeting
11. Staff Reports
 - A. District Counsel: *Hopping Green & Sams, PA*
 - B. District Engineer: *ZNS Engineering, L.C.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: May 3, 2019 at 10:00 a.m.
12. Board Members' Comments/Requests
13. Public Comments
14. Adjournment

I look forward to seeing all of you at the upcoming meeting. In the meantime, if you should have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675 or Cindy Cerbone at 561-346-5294.

Sincerely,



Craig Wrathell
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

Call-in number: 1-888-354-0094

Conference ID: 8518503

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

3

**Evergreen
Community Development District**

District Engineer's Report

February 2019

Prepared For:

**Board of Supervisors
Evergreen
Community Development District**

Prepared By:

**ZNS Engineering, L.C.
201 5th Ave Drive East
Bradenton, FL 34205**

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EXHIBITS

A.	VICINITY MAP.....	Exhibit A
B.	CURRENT CONCEPT PLAN/PHASING	Exhibit B
C.	PROPOSED INFRASTRUCTURE COST ESTIMATE AND TIMETABLE.....	Exhibit C
D.	SURVEY SKETCH AND LEGALS	

I. INTRODUCTION

The Evergreen Community Development District (the "District") was created for the purpose of financing and managing the acquisition and maintenance of certain public infrastructure of the Evergreen Development (the "Development"), a residential development located in Manatee County, Florida, consisting of approximately 140.47 acres. See Exhibit A (Vicinity Map) for the location of the District.

Construction of the Development is proceeding in phases I & II and will contain 417 dwelling units when complete. See Exhibit B (Concept Plan). For phase I, which contains 222 lots and an amenity center, plans have been approved through Manatee County, The Southwest Florida Water Management District (SWFWMD), and the Florida Department of Environmental Protection (FDEP). Phase II, which consists of 195 lots, received mass grading approval through Manatee County in December 2018. The Phase II Preliminary Plat / Final Site Plan / Construction Plan is currently under review through the Manatee County Building and Development division. Construction commenced on Phase I in August of 2018. Phase I is scheduled to be completed in August of 2019. Phase II mass grading construction started December 2018. The public facilities infrastructure completed by the District includes the stormwater management facilities, wastewater collection system, water distribution system, transportation facilities, street lighting, landscape and irrigation. The infrastructure improvements, as outlined herein the ("CIP"), are necessary for the functional development of the District and provide a direct and special benefit to the lands within.

II. DESCRIPTION OF PUBLIC FACILITIES

Stormwater Management System:

The stormwater collection and outfall system ("SWM System") is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from District lands. The SWM System within the project discharges to unnamed ditch systems that flow to the Braden River system. The SWM System will be designed consistent with the criteria established by SWFWMD and the County for stormwater/floodplain management systems.

Presently, there are a total of 17.72 acres that consist of 6 proposed stormwater ponds within Phase I that will be acquired by the District. Phase II has a total of 2.99 acres that consist of 1 stormwater pond that will also be acquired by the District.

The District will finance, own, operate and maintain the SWM System, with the exception that the County will own, operate and maintain the inlets and storm sewer systems within County right-of-way.

Water and Irrigation Distribution and Wastewater Collection Systems:

As part of the CIP, the District intends to construct water, wastewater and irrigation infrastructure. In particular, the on-site water supply improvements include water mains that will be located within right-of-ways and used for potable water service and fire protection. Water

main connections will be made offsite at 39th Ave East in conjunction with the construction of Phase 1.

Similarly, an irrigation distribution system will be constructed to provide service for irrigation throughout the community. Irrigation water supply will be provided via well and stormwater facilities.

Wastewater improvements for the project will include an onsite 8" diameter gravity collection system, offsite and onsite 6" diameter forcemain and two onsite lift stations. The offsite forcemain connection will be made at the intersection of 37th Street East and Pro Am Ave East in conjunction with the construction of Phase I.

It is anticipated that all water, irrigation and wastewater infrastructure will be constructed in Phase I by the District in 2018 & 2019. The water, wastewater and reclaim infrastructure constructed in Phase 1 will eventually be extended into Phase II.

The water and wastewater collection systems for all phases will be completed by the District and then dedicated to Manatee County for operation and maintenance.

Transportation Facilities:

The CIP includes both off-site and on-site neighborhood roadways.

In conjunction with the construction of Phase I, a two-lane divided entry road (Rock Sound Street) will be built from on the South side of 26th Avenue East and run through the development to 39th Street East. There will also be an entry street on the North side of 26th Avenue East (Emerald Palms Boulevard. Due to the fact that the development is trisected by 26th Avenue East and 39th Street East, there is a third entry road off east off of 39th Street East (Direct Green Place), this will be included in Phase II construction. These improvements include all clearing, earthwork, paving, sidewalk, landscaping and hardscaping. The Phase I improvements are expected to be completed in 2019.

The CIP also includes internal neighborhood roads. Generally, all roads will be 2-lane un-divided roads with several cul-de-sacs. Such roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping and signage and sidewalks within rights-of-way abutting non-lot lands. Sidewalks abutting lots will be constructed and funded by the homebuilders.

All roads will be designed in accordance with County standards.

All entry and internal roadways in the development North of 26th Avenue East will be gated, therefore privately funded by the developer and turned over to the homeowner's association for ownership, operation and maintenance. All other roadways may be financed by the District, and dedicated to Manatee County for ownership, operation, and maintenance.

Parks and Amenities:

In conjunction with the construction of Phase I, an Amenity Center is planned which may include Bathroom Facilities, Pool, Playground, Play Courts and Dog Park. The Amenity Center will be privately funded by the developer and will not be included in reimbursement. The District may or may not also finance additional amenities, parks and other common areas. These improvements will be funded, owned and maintained by the District, or alternatively may be funded by the developer and turned over to a homeowners' association for ownership, operation and maintenance.

Street Lights / Undergrounding of Electrical Utility Lines

The District may elect to purchase, install and maintain street lights for both on-site and/or off-site roads. If so, the District would finance such purchase and installation as part of the District's CIP. Alternatively, the District may elect to lease street lights through an agreement with Florida Power and Light (FPL), in which case the District would fund the street lights through an annual operations and maintenance assessment.

The CIP also includes the undergrounding of electrical utility lines within right-of-way utility easements throughout the community. The District lies within the area served by FPL for electrical power, and any lines and transformers would be owned by that provider and not paid for by the District.

Landscape, Irrigation and Hardscaping:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and right-of-ways. The irrigation system will consist of mainlines and secondary lines as well as a multitude of operational features such as solenoids and valves. Moreover, hardscaping will consist of entry monuments and other similar features such as fences, walls and crosswalks.

Manatee County has distinct design criteria requirements for planting and irrigation design. Therefore, this project will at a minimum meet those requirements but in most cases exceed the requirements with enhancements for the benefit of the community.

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District. Such infrastructure, to the extent that it is located in right-of-ways owned by the County will be maintained pursuant to a right-of-way maintenance agreement to be entered into with the County. The District may finance all or a portion of the project reclaimed system, or alternatively, the Developer may finance such system at its own cost and for ownership and operation by a homeowner's association or other designee of the Developer.

Environmental Conservation/Mitigation

There are 26.14 acres of wetlands and 1.48 acres of upland dug ditches located within Phases I & II of the project area. In Phase I there will be zero (0) wetland impacts which require no mitigation. The Phase I County permit will require removal and maintenance of all invasive species. The

removal and maintenance of invasive species necessary to deliver the project would be funded by the District. Currently there are no wetland impacts proposed in Phase II. If there are wetland impacts in future phases the mitigation cost would be funded by the District.

Professional Services

The County and SWFWMD impose fees for construction permits and plan reviews designated with the project. These fees vary with the magnitude and size of the project. Additionally, engineering, surveying, and architecture services are needed for the various improvements listed herein. As well, development/construction management services are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

III. ESTIMATED PROJECT PHASING

PHASE	40' X 115' Detached	40' X 120' Detached	50' x 115' Detached	50' x 120' Detached	TOTAL
I	21	133	28	40	222
II	13	111	8	63	195
TOTAL	34	244	36	103	417

IV. ESTIMATED ACERAGE & LAND USE SUMMARY

Phase	Acres
I	91
II	50
Total	141

TYPE OF USE	ACRES		PERCENT OF TOTAL
	Phase I	Phase II	
Lake	18	3	15
Residential	31	26	41
Road Right-of-Way	10	7	12
Wetland/Conservation Areas	5	5	7
Other (Upland, Open Spaces, etc.)	27	9	25

V. ESTIMATED PROJECT SCHEDULE OF IMPROVEMENTS

	Phase I	Phase II
Notice to Proceed	August 2018	December 2018
Clearing	September 2018	December 2018
Earthwork	Oct-Jan 2019	January 2018
Sanitary Sewer	Feb-March 2019	TBD

Potable Water	Mar-April 2019	TBD
Road Work	May-June 2019	TBD
Completion	Aug 2019	TBD

VI. PERMITTING STATUS

	Phase I	Phase II
Manatee County	Approved	Under Review
Mass Grading (MC)	N/A	Approved
SWFWMD	Approved	Under Review
ACOE		
FDEP	Approved	Not Submitted
FDOT	N/A	N/A
Manatee County Plat	Under Review	Not Submitted

VII. FUNDING AND OWNERSHIP:

Improvement	Funding	Ownership / Maintenance
SWM System	CDD	CDD
Water / Wastewater / Reclaim* - On-Site	CDD	County/CDD
Water / Wastewater / Reclaim - Off-Site	CDD	County
Roadways - On-Site*	CDD	County
Roadways - Off-Site	CDD	County
Parks & Amenities*	CDD	CDD
Street Lights/ Undergrounding**	CDD	CDD
Landscape/Irrigation/Hardscaping*	CDD	CDD
Environmental Conservation/Mitigation*	CDD	CDD

*Alternatively, may be privately funded, owned and maintained.

**Alternatively, street lights may be funded as an operation and maintenance expense and as part of a lease agreement with FPL.

VIII. SUMMARY AND CONCLUSION

The CIP, discussed herein, is necessary for the functional development of the District as required for an applicable independent unit of local governments and will specially benefit the Districts lands and its residents. The planning and design of the infrastructure is in accordance with current governmental regulatory requirements and will provide its intended function so long as the construction is in substantial compliance with the design and applicable permits.

It is our professional opinion that the infrastructure costs provided herein (Exhibit C) are reasonable to complete the construction of the infrastructure described herein and that these infrastructure improvements will benefit and add value to the District. All such infrastructure costs are public improvements or community facilities as set forth in Sections 190.012(1) and (2) of the Florida Statutes.

The estimate of infrastructure construction costs is only an engineer's opinion and not a guaranteed maximum price. The estimated costs are based on unit prices currently being experienced for ongoing and similar items of work in Manatee County and quantities as represented on the current construction plans and concept plans for future phases. The labor market, future costs of equipment and materials, and the actual construction process are all beyond our control. Due to this inherent opportunity for fluctuation in cost, the total final cost may be more or less than this estimate.

Assuming project construction continues in a timely manner, it is our opinion that the proposed improvements, if constructed and built in substantial accordance with the approved plans and specifications, can be completed and meet their intended functions. Where necessary, historical costs, information from other professional or utility consultants and contractors have been used in preparation of this report. Consultants and contractors who have contributed in providing cost data included in the report are reputable entities in the Manatee County area. It is therefore our opinion that the construction of the proposed project can be completed at the cost stated.

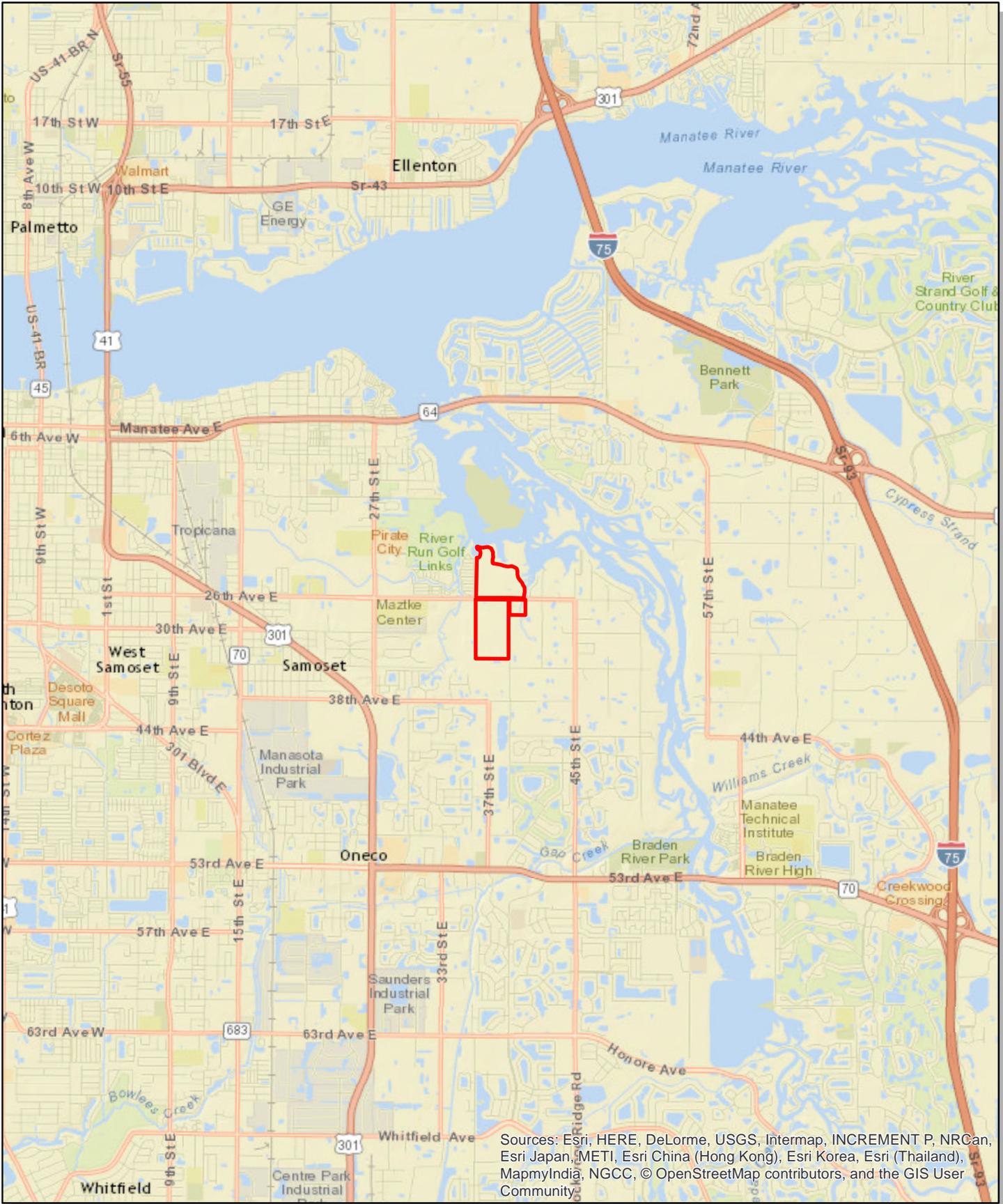
The District has met the requirements of the Development Order to date and there are no unusual or restrictive provisions of the documents of all the applicable regulatory agencies that, in the opinion of the District Engineer, cannot be met in the ordinary course of constructing and delivering capital improvements described herein.

IX. ENGINEER'S CERTIFICATION

I hereby certify that the foregoing is a true and correct description of the public facilities for the Evergreen Community Development District to the best of my knowledge.

Jeb C. Mulock, PE President
Florida Registration No. 64692
ZNS Engineering, L.C.

VICINITY MAP



Sources: Esri, HERE, DeLorme, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), MapmyIndia, NGCC, © OpenStreetMap contributors, and the GIS User Community

FILE PATH:



201 5th AVE DR EAST BRADENTON, FL 34208
 PO BOX 9448 BRADENTON, FL 34206
 TELEPHONE 941.748.8080 FAX 941.748.3316

BRADEN RIVER SHORES

SECTIONS 32 & 33, TOWNSHIP 34 SOUTH, RANGE 18 EAST
 SECTIONS 4 & 5, TOWNSHIP 35 SOUTH, RANGE 18 EAST

SCALE: 1"= 1 MILE
 PAGE 1

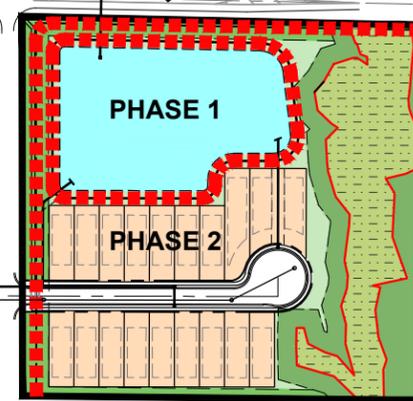
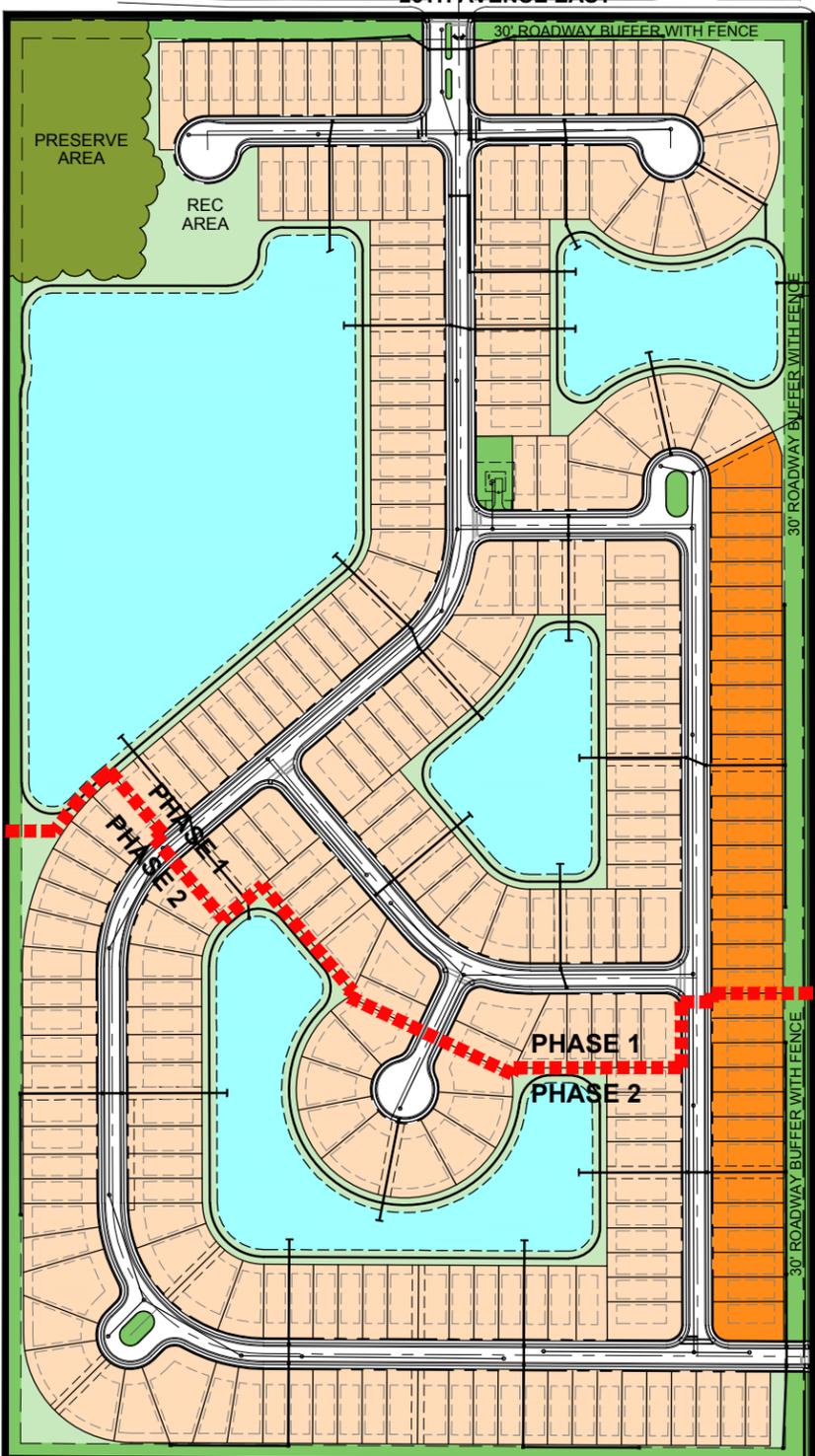
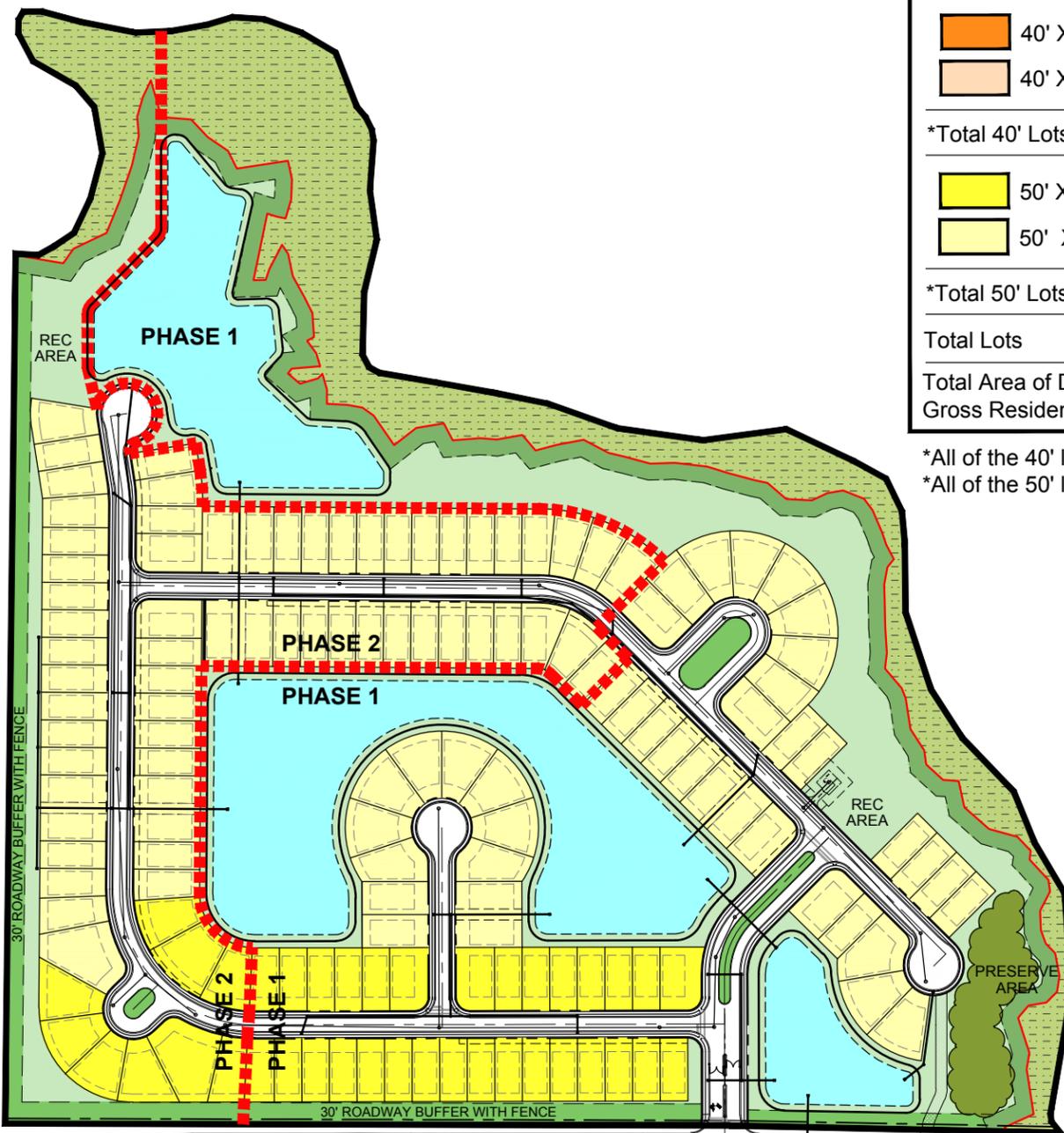


THIS MAP IS PROVIDED FOR GRAPHICAL REPRESENTATION AND GENERAL REFERENCE ONLY. THE DATA CONTAINED HEREIN IS SUBJECT TO CHANGE AND IS NOT WARRANTED.

PHASING SUMMARY

LOT SIZE	PHASE 1	PHASE 2	TOTAL
 40' X 115'	21	13	34 (08%)
 40' X 120'	133	111	244 (58%)
*Total 40' Lots		154	124 278 (67%)
 50' X 115'	28	8	36 (09%)
 50' X 120'	40	63	103 (25%)
*Total 50' Lots		68	71 139 (33%)
Total Lots		222	195 417 (100%)
Total Area of Development:		140.47± Acres	
Gross Residential Density:		2.98 DU/GA	

*All of the 40' lots are located south of 26th Avenue East.
 *All of the 50' lots are located north of 26th Avenue East.



PHASING PLAN EVERGREEN

SECTIONS 32 & 33, TOWNSHIP 34 SOUTH, RANGE 18 EAST
 SECTIONS 4 & 5, TOWNSHIP 35 SOUTH, RANGE 18 EAST
 MANATEE COUNTY, FLORIDA

ZNS ENGINEERING
 Land Planning Engineering Surveying Landscape Architecture

201 5th Avenue Drive East Bradenton, FL 34208
 941-748-8080 www.znseng.com

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Exhibit "C"
 Proposed Infrastructure Cost Estimate and Timetable
Evergreen Community Development District
 Estimated Cost of Project (2018 -2019 Dollars)

Item	Description	2018-19 Phase 1	2019-20 Phase 2	Total
1	Roadways	\$ 888,000	\$ 585,000	\$ 1,473,000
2	Streets	\$ 266,400	\$ 175,500	\$ 441,900
3	Clearing and Grading	\$ 710,400	\$ 468,000	\$ 1,178,400
4	Water & Wastewater	\$ 1,243,200	\$ 819,000	\$ 2,062,200
5	Drainage	\$ 976,800	\$ 643,500	\$ 1,620,300
6	Storm Water Management	\$ 1,332,000	\$ 877,500	\$ 2,209,500
7	Landscaping/Lakes/Irrigation/Mitigation	\$ 1,509,600	\$ 994,500	\$ 2,504,100
8	Entrance Features & Signs	\$ 88,800	\$ 58,500	\$ 147,300
9	Consultants / Other	\$ 799,200	\$ 526,500	\$ 1,325,700
10	Professional Fees / Contingencies	\$ 1,065,600	\$ 702,000	\$ 1,767,600
TOTAL		\$ 8,880,000	\$ 5,850,000	\$ 14,730,000

Note #1: Construction costs do not include cost of financing. Estimated costs are for those powers permitted under Section 190.012(1), Florida Statutes, as amended, and the additional powers requested in the Petition under Sections 190.012(2)(a) and (2)(d), Florida Statutes. This good faith estimate of costs and the time table of construction is provided pursuant to Section 190.005(2)(a) and (1)(a)6., Florida Statutes, and is subject to future changes in construction costs and timing based on engineering design and permitting.

Description Sketch (Not A Survey)

McClure Parcel A

DESCRIPTION:

A portion of Lots 84, 91, and 92, and all of Lots 86, 93, 94, and 96, and part of platted right of way, of ELWOOD PARK, according to the plat thereof, recorded in Plat Book 2, Page 76, of the Public Records of Manatee County, Florida, lying in Sections 32 and 33, Township 34 South, Range 18 East, Manatee County, Florida, and being more particularly described as follows:

COMMENCE at the Southeast corner of said Section 32, run thence along the East boundary of the Southeast 1/4 of said Section 32, N.00°03'42"W., a distance of 33.00 feet to a point on the North right of way of 26th AVENUE EAST, per found monumentation, said point also being to the **POINT OF BEGINNING**; thence along said North right of way line, lying 33.00 feet North and parallel to the South boundary of aforesaid Southeast 1/4 of Section 32, N.89°50'27"W., a distance of 1308.01 feet to a point on the West boundary of aforesaid ELWOOD PARK; thence along said West boundary, N.00°41'57"E., a distance of 1580.80 feet to a point on the Mean High Water Line of BRADEN RIVER, as surveyed by GeoPoint Surveying Inc. on March 4th, 2017; thence along said Mean High Water Line, the following fifty (50) courses: 1) S.86°03'06"E., a distance of 41.27 feet; 2) N.60°28'55"E., a distance of 32.40 feet; 3) N.55°44'29"E., a distance of 43.72 feet; 4) N.25°30'35"E., a distance of 68.69 feet; 5) N.15°09'53"E., a distance of 85.17 feet; 6) N.10°01'17"W., a distance of 85.57 feet; 7) N.40°28'51"W., a distance of 51.38 feet; 8) N.60°16'00"W., a distance of 89.45 feet; 9) N.27°48'53"W., a distance of 56.92 feet; 10) N.00°41'57"E., a distance of 25.41 feet; 11) N.29°46'59"E., a distance of 16.55 feet; 12) N.89°34'19"E., a distance of 34.00 feet; 13) S.74°55'47"E., a distance of 72.84 feet; 14) S.79°00'46"E., a distance of 101.54 feet; 15) N.87°38'54"E., a distance of 64.05 feet; 16) N.79°49'16"E., a distance of 66.22 feet; 17) N.73°42'07"E., a distance of 48.46 feet; 18) S.86°18'00"E., a distance of 57.53 feet; 19) S.70°15'19"E., a distance of 73.03 feet; 20) S.59°24'15"E., a distance of 71.13 feet; 21) S.21°12'10"E., a distance of 105.06 feet; 22) S.40°14'49"E., a distance of 24.63 feet; 23) S.26°37'26"E., a distance of 24.88 feet; 24) S.09°04'00"E., a distance of 20.93 feet; 25) S.04°09'54"W., a distance of 90.36 feet; 26) S.07°56'31"E., a distance of 91.18 feet; 27) S.13°41'59"W., a distance of 97.13 feet; 28) S.01°24'14"W., a distance of 114.66 feet; 29) S.27°37'29"E., a distance of 25.44 feet; 30) S.61°02'15"E., a distance of 20.47 feet; 31) S.80°18'16"E., a distance of 109.58 feet; 32) S.79°52'16"E., a distance of 106.63 feet; 33) S.78°31'48"E., a distance of 95.76 feet; 34) S.70°22'18"E., a distance of 132.91 feet; 35) S.82°03'07"E., a distance of 157.43 feet; 36) N.82°24'17"E., a distance of 152.33 feet; 37) S.64°37'04"E., a distance of 136.97 feet; 38) S.60°54'01"E., a distance of 65.07 feet; 39) S.25°51'06"E., a distance of 65.41 feet; 40) S.05°06'55"E., a distance of 57.21 feet; 41) S.00°43'23"E., a distance of 126.29 feet; 42) S.18°06'25"E., a distance of 146.96 feet; 43) S.32°47'05"E., a distance of 105.20 feet; 44) S.43°38'10"E., a distance of 135.77 feet; 45) S.22°03'14"E., a distance of 99.34 feet; 46) S.30°36'09"E., a distance of 107.62 feet; 47) S.04°10'29"E., a distance of 175.65 feet; 48) S.09°41'29"W., a distance of 228.78 feet; 49) S.07°26'29"E., a distance of 14.26 feet; 50) S.38°47'04"E., a distance of 25.75 feet to a point on aforesaid North right of way of 26th AVENUE EAST, per found monumentation; thence along said North right of way line, the following two (2) courses: 1) N.88°44'39"W., a distance of 599.71 feet; 2) N.89°50'27"W., a distance of 5.90 feet to the **POINT OF BEGINNING**.

Containing 61.500 acres, more or less.

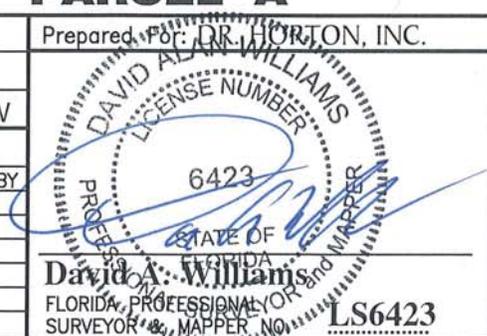
NOTE:

Bearings shown hereon are based on the Southerly Right-of-Way line of 26th Avenue East, lying in Section 5, Township 35 South, Range 18 East, having an grid bearing of N.89°50'27"W. The Grid Bearings as shown hereon refer to the State Plane Coordinate System, North American Datum of 1983 (NAD 83-2007 ADJUSTMENT) for the West Zone of Florida, as established from RTK Network.

**McCLURE
PARCEL "A"**

NOTE:

SEE SHEET 2 FOR SKETCH

PROJECT: McCLURE			Prepared For: DR. HORTON, INC.		
PHASE: PARCEL "A"					
DRAWN: NMV	DATE: 08/08/18	CHECKED BY: DAW			
REVISIONS					
DATE	DESCRIPTION	DRAWN BY			

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768



GeoPoint

Surveying, Inc.

Description Sketch

(Not A Survey)

McClure Parcel B

DESCRIPTION:

A parcel of land lying in Section 5, Township 35 South, Range 18 East, Manatee County, Florida, and being more particularly described as follows:

COMMENCE at the Northeast corner of said Section 5, run thence along the North boundary of the Northeast 1/4 of said Section 5, N.89°50'27"W., a distance of 26.84 feet; thence S.00°09'33"W., a distance of 33.00 feet to the Southwest intersection of 26th AVENUE EAST and 39th STREET EAST, per found monumentation, said point also being the **POINT OF BEGINNING**; thence along the West right of way of said 39th STREET EAST, S.00°03'27"E., a distance of 2347.08 feet to a point on the North boundary of the South 1/4 of the Southeast 1/4 of the Northeast 1/4 of aforesaid Section 5; thence along said North boundary, N.89°38'19"W., a distance of 1306.68 feet to a point on the West boundary of the East 1/2 of the Northeast 1/4 of said Section 5; thence along said West boundary, N.00°04'02"E., a distance of 2342.45 feet to a point on the South right of way of aforesaid 26th AVENUE EAST; thence along said South right of way, lying 33.00 feet South and parallel to aforesaid North boundary of the Northeast 1/4 of Section 5, S.89°50'27"E., a distance of 1301.55 feet to the **POINT OF BEGINNING**.

Containing 70.198 acres, more or less.

NOTE:

Bearings shown hereon are based on the Southerly Right-of-Way line of 26th Avenue East, lying in Section 5, Township 35 South, Range 18 East, having an grid bearing of N.89°50'27"W. The Grid Bearings as shown hereon refer to the State Plane Coordinate System, North American Datum of 1983 (NAD 83-2007 ADJUSTMENT) for the West Zone of Florida, as established from RTK Network.

**McCLURE
PARCEL "B"**

NOTE:
SEE SHEET 2 FOR SKETCH

PROJECT: McCLURE			Prepared For: DK HORTON, INC.		
PHASE: PARCEL "B"					
DRAWN: NMV	DATE: 08/08/18	CHECKED BY: DAW			
REVISIONS					
DATE	DESCRIPTION	DRAWN BY			
			213 Hobbs Street Tampa, Florida 33619 Phone: (813) 248-8888 Licensed Business No.: LB 7768 		

Description Sketch

(Not A Survey)

McClure Parcel C

DESCRIPTION:

A portion of Lot 90 of ELWOOD PARK, according to the plat thereof, recorded in Plat Book 2, Page 76, of the Public Records of Manatee County, Florida, lying in Section 4, Township 35 South, Range 18 East, Manatee County, Florida, and being more particularly described as follows:

COMMENCE at the Northwest corner of said Section 4, run thence along the West boundary of the Northwest 1/4 of said Section 4, S.00°04'17"E., a distance of 32.34 feet; thence N.89°55'43"E., a distance of 20.00 feet to the Southeast intersection of 26th AVENUE EAST and 39th STREET EAST, per found monumentation, according to said plat of ELWOOD PARK, said point also being the **POINT OF BEGINNING**; thence along the South right of way of said 26th AVENUE EAST, S.88°44'52"E., a distance of 632.29 feet to a point on the East boundary of aforesaid Lot 90; thence along said East boundary, S.00°09'21"E., a distance of 600.57 feet to the Southeast corner of said Lot 90; thence along the South boundary of said Lot 90, N.89°21'13"W., a distance of 633.06 feet to a point on the East right of way of 39th STREET EAST; thence along said East right of way, lying 20.00 feet East and parallel to aforesaid West boundary of the Northwest 1/4 of Section 4, N.00°04'17"W., a distance of 607.25 feet to the **POINT OF BEGINNING**.

Containing 8.770 acres, more or less.

NOTE:
Bearings shown hereon are based on the Southerly Right-of-Way line of 26th Avenue East, lying in Section 5, Township 35 South, Range 18 East, having an grid bearing of N.89°50'27"W. The Grid Bearings as shown hereon refer to the State Plane Coordinate System, North American Datum of 1983 (NAD 83-2007 ADJUSTMENT) for the West Zone of Florida, as established from RTK Network.

**McCLURE
PARCEL "C"**

NOTE:
SEE SHEET 2 FOR SKETCH

PROJECT: McCLURE			Prepared For: DR. HORTON, INC.		
PHASE: PARCEL "C"					
DRAWN: NMV	DATE: 08/08/18	CHECKED BY: DAW			
REVISIONS					
DATE	DESCRIPTION	DRAWN BY			

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768

GeoPoint
Surveying, Inc.

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

4

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT

Supplemental Special Assessment Methodology Report

March 27, 2019



Provided by:

Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Phone: 561-571-0010
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Website: www.whhassociates.com

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1.0 Introduction

1.1 Purpose

This Supplemental Special Assessment Methodology Report (the “Supplemental Report”) was developed to supplement the Master Special Assessment Methodology Report dated February 1, 2019 (the “Master Report”), and to provide a supplemental financing plan and a supplemental special assessment methodology the Evergreen Community Development District (the “District”), located in unincorporated Manatee County, Florida. This Supplemental Report is being issued in connection with the District’s proposed issuance of bonds intended to finance a portion of the costs of the acquisition and construction of public infrastructure improvements contemplated to be provided by the District.

1.2 Scope of the Supplemental Report

This Supplemental Report presents projections for financing a portion of the District’s public infrastructure improvements (the “Capital Improvement Program”) as described in the Engineer’s Report of ZNS Engineering, L.C. dated February 2019 (the “Engineer’s Report”), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the Capital Improvement Program.

1.3 Special Benefits and General Benefits

Improvements undertaken and funded by the District as part of the Capital Improvement Program create special and peculiar benefits, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large. However, as discussed within this Supplemental Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District’s Capital Improvement Program enables properties within its boundaries to be developed.

There is no doubt that the general public, property owners, and property outside the District will benefit from the provision of the Capital Improvement Program. However, these benefits are only incidental since the Capital Improvement Program is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the Capital Improvement Program and do not depend upon the

Capital Improvement Program to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District properties receive compared to those lying outside of the District's boundaries.

The Capital Improvement Program will provide infrastructure and improvements which are all necessary in order to make the lands within the District developable and saleable. The installation of such improvements will cause the value of the developable and saleable lands within the District to increase by more than the sum of the financed cost of the individual components of the Capital Improvement Program. Even though the exact value of the benefits provided by the Capital Improvement Program is hard to estimate at this point, it is without doubt greater than the costs associated with providing same.

1.4 Organization of the Supplemental Report

Section Two describes the development program as proposed by the Developer, as defined below.

Section Three provides a summary of the Capital Improvement Program as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five discusses the special assessment methodology for the District that was introduced in the Master Report and its application to the current financing program for the District.

2.0 Development Program

2.1 Overview

The District serves the Evergreen development (the "Development" or "Evergreen"), a master planned, residential development located in unincorporated Manatee County, Florida. The land within the District consists of approximately 140.47 +/- acres and is generally located south of Braden River, north of 34th Avenue East and west of 41st Street East.

2.2 The Development Program

The development of Evergreen is anticipated to be conducted by the Evergreen Landco, LLC or its associates (the "Developer").

Based upon the information provided by the Developer, the current development plan envisions a total of 417 residential units developed in two (2) phases, although land use types and unit numbers may change throughout the development period. Table 1 in the *Appendix* illustrates the development plan for the District.

3.0 The Capital Improvement Program

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 Capital Improvement Program

The Capital Improvement Program needed to serve the Development is projected to consist of transportation facilities, storm water management facilities, water and irrigation distribution and wastewater collection systems, landscaping, irrigation, environmental mitigation, and entry features and signage as set forth in more detail in the Engineer's Report. The improvements that are part of the Capital Improvement Program have been separated by the District Engineer due to timing and location of installation considerations into Phase 1, which has already commenced and is projected to be completed in August of 2019 and Phase 2, which are projected to commence in 2020.

All of the infrastructure included in the Capital Improvement Program, regardless of the phase, will comprise an interrelated system of improvements, which means that all of the improvements will serve the entire District and all improvements will be interrelated such that they will reinforce one another. At the time of this writing, the total costs of the Capital Improvement Program are estimated at \$14,730,000. Table 2 in the *Appendix A* illustrates the specific components of the Capital Improvement Program and their costs.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. The choice of the exact mechanism for providing public infrastructure has not yet been made at the time of this writing, and the District may either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

The District intends to issue Special Assessment Bonds, Series 2019 in the principal amount estimated at \$8,390,000* (the "Bonds") to fund a portion of the costs of the Capital Improvement Program in the amount estimated at \$7,013,472.78*, with the balance estimated at \$7,716,527.22* financed by the Developer with private capital.

4.2 Types of Bonds Proposed

The financing plan for the District provides for the issuance of the Bonds in the principal amount estimated at \$8,390,000* to finance a portion of the costs Capital Improvement Program amount estimated at \$7,013,472.78*. The Bonds will be structured to be amortized in 30 annual installments following a 12 - month capitalized interest period. Interest payments on the Bonds will be made every May 1 and November 1, and principal payments on the Bonds would be made every November 1.

In order to finance the improvement costs estimated at \$7,013,472.78*, the District will need to borrow more funds and incur indebtedness in the total amount estimated at \$8,390,000*. The difference is comprised of debt service reserve, capitalized interest, and costs of issuance, including the underwriter's discount. Sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

* Preliminary, subject to change

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire a portion of the infrastructure improvements which are part of the Capital Improvement Program outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to properties within the boundaries of the District. General benefits accrue to areas outside the District, and being only incidental in nature. The debt incurred in financing a portion of the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the Capital Improvement Program. All properties that receive special benefits from the Capital Improvement Program will be assessed for their fair share of the debt issued in order to finance the Capital Improvement Program.

5.2 Benefit Allocation

The current development plan for the District envisions the development of a total of 417 residential units developed in two (2) phases, although unit numbers and land use types may change throughout the development period.

The public infrastructure included in the Capital Improvement Program will comprise an interrelated system of improvements, which means that all of the improvements will serve the entire District and such public improvements will be interrelated such that they will reinforce each other and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the Capital Improvement Program have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the

imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

The development of land in the District is to include a privately owned and operated recreational amenity facility (the "Amenity Center") to be constructed by the Developer and owned and operated by the homeowners association. Even though it is beyond question that the Amenity Center will benefit from the provision of the District's Capital Improvement Program, it is proposed that the Amenity Center be exempted by the District from assessments levied in connection with the issuance of the Bonds provided that the requirements of Section 193.0235, F.S. have been satisfied. The rationale for this exemption is that the cost of any assessments that would be allocated to the Amenity Center will already be borne by the residential property owners within the District already paying assessments in proportion equivalent to their benefit received from public improvements financed with proceeds of the Bonds.

This Report proposes to allocate the benefit associated with the Capital Improvement Program to the units of various product types contemplated to be developed within the District in proportion to the density of development and intensity of use of infrastructure as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weight that is proposed to be assigned to the product types contemplated to be developed within the District based on their density of development and the intensity of use of infrastructure, the total ERU counts for each product type category, and the share of the benefit received by each product type.

The rationale behind these ERU weights is supported by the fact that generally and on average smaller product type units will use and benefit from the District's public infrastructure improvements less than larger product type units, as generally and on average smaller product type units produce less storm water runoff, produce fewer vehicular trips, and need less water and sewer capacity than larger product type units. Additionally, the value of the larger product type units is likely to appreciate by more in terms of dollars than that of the smaller product type units as a result of the implementation of the Capital Improvement Program. As the exact amount of the benefit and appreciation is not possible to be

calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received by units of various product types contemplated to be developed within the District from the District's improvements.

In order to facilitate the marketing of the residential units within the District, the Developer requested that the District limit the amount of annual assessments for debt service on the Bonds to certain predetermined levels, and in order to accomplish that, the District is not issuing bonds in an amount that would fund the entire Capital Improvement Program. Accordingly, the Developer will be required to complete all of the improvements that comprise the Capital Improvement Program in excess of the total amount available from the proceeds of the Bonds. Table 5 in the *Appendix* illustrates the allocation of Capital Improvement Program costs of \$14,730,000 using the ERU benefit allocations developed in Table 4 in the *Appendix*. However, the District will fund only a portion of that amount in the total amount estimated at \$7,013,472.78* with proceeds of the Bonds, while the balance of the cost of the Capital Improvement Program in the amount estimated at \$7,716,527.22* will be funded by the Developer and improvements funded in such way will be contributed to the District at no cost to the District under a completion agreement that will be entered into by the Developer and District.

Table 6 in the *Appendix* presents the apportionment of the assessment associated with the Bonds (the "Bond Assessment") to the various product types contemplated to be developed within the District in accordance with the cost allocations presented in Table 5. Table 6 also presents the levels of annual debt service assessments per unit.

5.3 Assigning Bond Assessment

As the land in the District is not yet platted for its intended final use and the precise location of the various product types by lot or parcel is unknown, the Bond Assessment will initially be levied on all of the land in the District on an equal pro-rata gross acre basis and thus the total bonded debt in the amount estimated at \$8,390,000* will be preliminarily levied on approximately 140.47 +/- gross acres at a rate of \$59,728.06* per gross acre.

When the land is platted, the Bond Assessment will be allocated to each platted parcel on a first platted-first assigned basis based on

* Preliminary, subject to change

the planned use for that platted parcel, its product type, as reflected in Table 5 in the *Appendix*. Such allocation of Bond Assessment from unplatted gross acres to platted parcels will reduce the amount of Bond Assessment levied on unplatted gross acres within the District.

Further, to the extent that any parcel of land which has not been platted is sold to another developer or builder, the Bond Assessment will be assigned to such parcel at the time of the sale based upon the development rights associated with such parcel that are transferred from seller to buyer. The District shall provide an estoppel or similar document to the buyer evidencing the amount of Bond Assessment transferred at sale.

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, improvements undertaken by the District create special and peculiar benefits to certain properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Improvements undertaken by the District can be shown to be creating special and peculiar benefits to the property within the District. The special and peculiar benefits resulting from each improvement are:

- a. added use of the property;
- b. added enjoyment of the property;
- c. decreased insurance premiums; and
- d. increased marketability and value of the property.

The improvements which are part of the Capital Improvement Program make the land in the District developable and saleable and when implemented jointly as parts of the Capital Improvement Program, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received by the various product types from the improvements is delineated in Table 4 (expressed as ERU factors) in the *Appendix*.

The apportionment of the assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the Capital Improvement Program.

Accordingly, no acre or parcel of property within the District will be liened for the payment of any non-ad valorem special assessment more than the determined special benefit peculiar to that property.

5.6 True-Up Mechanism

The Assessment Methodology described herein is based on conceptual information obtained from the Developer prior to construction. As development occurs it is possible that the number of units of different product types may change. The mechanism for maintaining the methodology over the changes is referred to as true-up.

This mechanism is to be utilized to ensure that the Bond Assessment within the District on a per unit basis never exceed the initially allocated assessments as contemplated in the adopted assessment methodology. Bond Assessment per unit preliminarily equal the levels in Table 6 in the *Appendix* and may change based on the final bond sizing. If such changes occur, the Supplemental Methodology is applied to the land based on the number and product types of units within each and every parcel.

As the land in the District is platted, the Bond Assessment is assigned to platted parcels based on the figures in Table 6 in the *Appendix*. If as a result of platting and apportionment of the Bond Assessment to the platted parcels, the Bond Assessment per unit of land that remains unplatted remains equal to the figures in Table 6 in the *Appendix*, then no true-up adjustment will be necessary.

If as a result of platting and apportionment of the Bond Assessment to the platted parcels, the Bond Assessment per unit for land that

remains unplatted equals less than the figures in Table 6 in the *Appendix* (for instance as a result of an overall larger number of units or the same number of larger units substituting for the same number of smaller units), then the per unit Bond Assessment for all parcels within the District will be lowered if that state persists at the conclusion of platting of all land within the District.

If, in contrast, as a result of platting and apportionment of the Bond Assessment to the platted parcels, the Bond Assessment per unit for land that remains unplatted¹ equals more than the figures in Table 6 in the *Appendix* (for instance as a result of an overall smaller number of units or the same number of smaller units substituting for the same number of larger units), taking into account any future development plans for the unplatted lands – in the District's sole discretion and to the extent such future development plans are feasible, consistent with existing entitlements and governmental requirements, and reasonably expected to be implemented, then the difference in Bond Assessment plus accrued interest will be collected from the owner of the property which platting caused the increase of assessment per unit to occur, in accordance with the assessment resolution and a true-up agreement to be entered into between the District and the Developer, which will be binding on assignees as provided therein.

The owner(s) of the property will be required to immediately remit to the Trustee for redemption a true-up payment equal to the difference between the actual Bond Assessment per unit and the Bond Assessment figures in Table 6 in the *Appendix*, multiplied by the actual number of units plus accrued interest to the next succeeding interest payment date on the Bonds, unless such interest payment date occurs within 45 days of such true-up payment, in which case the accrued interest shall be paid to the following interest payment date (or such other time as set forth in the supplemental indenture for the applicable series of Bonds secured by the Bond Assessment).

In addition to platting of property within the District, any planned sale of an unplatted parcel to a third party unaffiliated builder or developer will cause the District to initiate a true-up test as

¹ For example, if the first platting includes 70 SF 40 x 120 units, then the remaining unplatted land within the District would be required to absorb 34 SF 40 x 115 units, 174 SF 40 x 120 units, 36 SF 50 x 115 units, and 103 SF 50 x 120 units, or approximately \$6,981,606.71 in debt. If the remaining unplatted land would only be able to absorb 34 SF 40 x 115 units, 170 SF 40 x 120 units, 36 SF 50 x 115 units, and 103 SF 50 x 120 units, or approximately \$6,901,127.10 in debt, then a true-up, payable by the owner of the land subject to the initial plat, would be due in the amount of approximately \$80,479.62, calculated as 4 SF 40 x 120 units times \$20,119.90.

described above to test whether the amount of the Bond Assessment per unit for land that remains unplatted within the District remains equal to the figures in Table 6 in the *Appendix*. The test will be based upon the development rights as signified by the number of units associated with such parcel that are transferred from seller to buyer. The District shall provide an estoppel or similar document to the buyer evidencing the amount of Bond Assessment transferred at sale.

Note that, in the event that the Capital Improvement Program is not completed, certain contributions are not made, or under certain other circumstances, the District may be required to reallocate the Bond Assessment, provided however that the Bond Assessment would only be reallocated as among lands within the District.

5.7 Assessment Roll

Based on the per gross acre assessment proposed in Section 5.2, the Bond Assessment of \$8,390,000 is proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, debt service assessment shall be paid in thirty (30) annual installments.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District's Capital Improvement Program. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation Methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt

and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.

7.0 Appendix

Table 1

Evergreen Community Development District

Development Plan

Product Type	Phase 1 Units	Phase 2 Units	Total Units
SF 40 x 115	21	13	34
SF 40 x 120	133	111	244
SF 50 x 115	28	8	36
SF 50 x 120	40	63	103
Total	222	195	417

Table 2

Evergreen Community Development District

Capital Improvement Program

Improvement	Phase 1 Cost	Phase 2 Costs	Total Costs
Roadways	\$888,000	\$585,000	\$1,473,000
Streets	\$266,400	\$175,500	\$441,900
Clearing and Grading	\$710,400	\$468,000	\$1,178,400
Water & Wastewater	\$1,243,200	\$819,000	\$2,062,200
Drainage	\$976,800	\$643,500	\$1,620,300
Storm Water Management	\$1,332,000	\$877,500	\$2,209,500
Landscaping/Lakes/Irrigation/Mitigation	\$1,509,600	\$994,500	\$2,504,100
Entrance Features & Signs	\$88,800	\$58,500	\$147,300
Consultants/Other	\$799,200	\$526,500	\$1,325,700
Professional Fees/Contingencies	\$1,065,600	\$702,000	\$1,767,600
Total	\$8,880,000	\$5,850,000	\$14,730,000

Table 3

Evergreen

Community Development District

Sources and Uses of Funds

Sources

Bond Proceeds:	
Par Amount	\$8,390,000.00
Total Sources	\$8,390,000.00

Uses

Project Fund Deposits:	
Project Fund	\$7,013,472.78
Other Fund Deposits:	
Debt Service Reserve Fund	\$577,277.22
Capitalized Interest Fund	\$461,450.00
Delivery Date Expenses:	
Costs of Issuance	\$337,800.00
Total Uses	\$8,390,000.00

Table 4

Evergreen

Community Development District

Benefit Allocation

Product Type	Total Units	ERU Weight	Total ERU	Percent Share of Total
SF 40 x 115	34	1.00	34.00	7.2858%
SF 40 x 120	244	1.04	253.76	54.3779%
SF 50 x 115	36	1.25	45.00	9.6430%
SF 50 x 120	103	1.30	133.90	28.6933%
Total	417		466.66	100.0000%

Table 5

Evergreen

Community Development District

Capital Improvement Program Cost Allocation

Product Type	Total Units	Total Cost Allocation*	Total Developer Contribution	Total Cost Financed with Bonds
SF 40 x 115	34	\$1,073,201.05	\$501,359.14	\$571,841.91
SF 40 x 120	244	\$8,009,867.57	\$3,906,060.95	\$4,103,806.62
SF 50 x 115	36	\$1,420,413.15	\$814,933.48	\$605,479.66
SF 50 x 120	103	\$4,226,518.24	\$2,494,173.64	\$1,732,344.60
Total	417	\$14,730,000.00	\$7,716,527.22	\$7,013,472.78

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

Table 6

Evergreen

Community Development District

Assessment Apportionment

Product Type	Total Units	Total Cost Allocation*	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March**
SF 40 x 115	34	\$571,841.91	\$684,076.74	\$20,119.90	\$1,486.64
SF 40 x 120	244	\$4,103,806.62	\$4,909,256.59	\$20,119.90	\$1,486.64
SF 50 x 115	36	\$605,479.66	\$724,316.55	\$20,119.90	\$1,486.64
SF 50 x 120	103	\$1,732,344.60	\$2,072,350.12	\$20,119.90	\$1,486.64
Total	417	\$7,013,472.78	\$8,390,000.00		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

** Includes costs of collection and assumes payment in March

Exhibit A

The Bond Assessment in the amount of \$8,390,000 will be allocated to the following land:

Parcel ID	Owner	Assessment
1418600001	EVERGREEN LANDCO LLC	\$3,635,646.76
1538400001	EVERGREEN LANDCO LLC	\$2,389,122.23
1528300005	EVERGREEN LANDCO LLC	\$573,389.34
1538310002	EVERGREEN LANDCO LLC	\$895,920.84
1538300003	EVERGREEN LANDCO LLC	\$895,920.84
Total		\$8,390,000.00

The land subject to the Bond Assessment is further described by the following metes and bounds description:

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2019-30

A RESOLUTION OF EVERGREEN COMMUNITY DEVELOPMENT DISTRICT SUPPLEMENTING ITS RESOLUTION 2019-26 BY AUTHORIZING THE ISSUANCE OF ITS EVERGREEN COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2019 IN A PRINCIPAL AMOUNT OF NOT EXCEEDING \$12 MILLION FOR THE PRINCIPAL PURPOSE OF ACQUIRING AND CONSTRUCTING ASSESSABLE IMPROVEMENTS; DELEGATING TO THE CHAIRMAN OR VICE CHAIRMAN OF THE BOARD OF SUPERVISORS OF THE DISTRICT, SUBJECT TO COMPLIANCE WITH THE APPLICABLE PROVISIONS HEREOF, THE AUTHORITY TO AWARD THE SALE OF SUCH BONDS TO FMSBONDS, INC. BY EXECUTING AND DELIVERING TO SUCH UNDERWRITER A BOND PURCHASE AGREEMENT AND APPROVING THE FORM THEREOF; APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION OF THE MASTER TRUST INDENTURE AND FIRST SUPPLEMENTAL TRUST INDENTURE; APPOINTING U.S. BANK NATIONAL ASSOCIATION AS THE TRUSTEE, BOND REGISTRAR AND PAYING AGENT FOR SUCH 2019 BONDS; MAKING CERTAIN FINDINGS; APPROVING FORM OF SAID 2019 BONDS; APPROVING THE FORM OF THE PRELIMINARY LIMITED OFFERING MEMORANDUM AND AUTHORIZING THE USE BY THE UNDERWRITER OF THE LIMITED OFFERING MEMORANDUM AND THE PRELIMINARY LIMITED OFFERING MEMORANDUM AND THE EXECUTION OF THE LIMITED OFFERING MEMORANDUM; APPROVING THE FORM OF THE CONTINUING DISCLOSURE AGREEMENT AND AUTHORIZING EXECUTION THEREOF; AUTHORIZING CERTAIN OFFICIALS OF EVERGREEN COMMUNITY DEVELOPMENT DISTRICT AND OTHERS TO TAKE ALL ACTIONS REQUIRED IN CONNECTION WITH THE ISSUANCE, SALE AND DELIVERY OF SAID 2019 BONDS; PROVIDING CERTAIN OTHER DETAILS WITH RESPECT TO SAID 2019 BONDS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Evergreen Community Development District (the "District") is authorized by Florida Statutes, Chapter 190 (the "Act") and Ordinance No. 19-04 of Manatee County, Florida (the "Ordinance"), to issue its bonds for the purpose of acquiring and constructing assessable improvements all as provided in the Act and the Ordinance; and

WHEREAS, the District is authorized by the Act to make payments of principal, interest, and premium, if any, with respect to its bonds by levying and collecting special assessments on property located within the District and specially benefited by the assessable improvements to be financed with certain proceeds of its bonds; and

WHEREAS, the District pursuant to its Resolution 2019-26 as ("First Resolution") authorized the issuance of its not exceeding \$19,030,000 principal amount of its special

assessment revenue bonds (the "Bonds") in separate series for the purposes set forth in said First Resolution and approved the form of the Master Indenture (hereinafter defined) in substantially the form attached hereto; and

WHEREAS, the District has not previously issued any Bonds; and

WHEREAS, the District now desires to supplement the First Resolution, to authorize the issuance of and award the sale of its Special Assessment Revenue Bonds, Series 2019 in a principal amount not exceeding \$12,000,000 (the "2019 Bonds"), to approve the Indenture (hereinafter defined) and to provide for various other matters relating to the issuance of the 2019 Bonds; and

WHEREAS, the Board of Supervisors of the District (the "Board") has received from FMSbonds, Inc. (the "Underwriter") a proposal in the form of a Bond Purchase Agreement (the "Contract") for the purchase of the 2019 Bonds and the Board has determined that acceptance of such proposal and the sale of the 2019 Bonds to the Underwriter is in the best interest of the District for the reasons hereafter indicated;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF EVERGREEN COMMUNITY DEVELOPMENT DISTRICT, as follows:

SECTION 1. Definitions. All words and phrases used herein in capitalized form, unless otherwise defined herein, shall have the meaning ascribed to them in the Indenture (hereinafter defined).

SECTION 2. Authorization. There is hereby authorized to be issued the 2019 Bonds in a principal amount not exceeding \$12,000,000. The 2019 Bonds shall be issued under and secured by that Master Trust Indenture (the "Master Indenture") as supplemented by that First Supplemental Trust Indenture (the "Supplemental Indenture") both by and between the District and U.S. Bank National Association, as trustee (the "Trustee") (the Master Indenture and the Supplemental Indenture referred to collectively as the "Indenture"). The proceeds of the 2019 Bonds shall be used for the purposes set forth in the Supplemental Indenture and the Limited Offering Memorandum (hereinafter defined).

SECTION 3. Approval of Indenture. The Indenture is hereby approved in substantially the form set forth as part of **Exhibit A** hereto and District Officers (as defined in Section 10 hereof) are hereby authorized and directed to execute and deliver such Indenture on behalf of and in the name of the District and to attest such execution, with such additions and deletions therein as may be made and approved by the District Officers executing the same, such execution to be conclusive evidence of such approval. The Trustee is hereby appointed to serve as Trustee, Bond Registrar and Paying Agent under the Indenture.

SECTION 4. Negotiated Sale. The Board hereby determines that a negotiated sale of the 2019 Bonds to the Underwriter is in the best interest of the District because of prevailing market conditions, because delays caused by soliciting competitive bids could adversely affect the District's ability to issue and deliver the 2019 Bonds at presently favorable interest rates, and because the nature of the security for the 2019 Bonds and the sources of payment of debt service on the 2019 Bonds require the participation of an underwriter in structuring the bond issue.

SECTION 5. Contract Approved. The Board hereby approves the Contract submitted by the Underwriter in substantially the form attached as **Exhibit B** hereto. A District Officer is hereby authorized to execute the Contract and to deliver the Contract to the Underwriter with such changes, amendments, modifications, omissions and additions as may be approved by the executing District Officer; provided that (i) the principal amount of the 2019 Bonds shall not exceed \$12,000,000; (ii) the interest rate on none of the 2019 Bonds will exceed the maximum interest rate allowed under applicable Florida law without regard to any waiver of such limitation; (iii) the Underwriter's discount shall not exceed two and one-half percent (2.5%) of the principal amount of the 2019 Bonds; (iv) the 2019 Bonds shall be subject to optional redemption no later than November 1, 2032 at a Redemption Price not in excess of 100% of the principal amount to be redeemed plus accrued interest to the redemption date; and (v) the final maturity of the 2019 Bonds shall be no later than November 1, 2050.

SECTION 6. Preliminary Limited Offering Memorandum and Limited Offering Memorandum. The District hereby approves the Preliminary Limited Offering Memorandum in substantially the form attached hereto as **Exhibit C** (the "Preliminary Limited Offering Memorandum") and authorizes its distribution and use by the Underwriter in connection with the offering for the sale of the 2019 Bonds. If between the date hereof and the mailing of the Preliminary Limited Offering Memorandum it is necessary to make insertions, modifications and changes to the Preliminary Limited Offering Memorandum, the Chairman or Vice Chairman is hereby authorized to approve such insertions, changes and modifications, and, the Chairman or Vice Chairman is hereby authorized to deem the Preliminary Limited Offering Memorandum "final" within the meaning of Rule 15c2-12 of the Securities and Exchange Commission (the "Rule") under the Securities Exchange Act of 1934, in the form as mailed and in furtherance thereof to execute a certificate evidencing same. The preparation of a final Limited Offering Memorandum is hereby approved and a District Officer is hereby authorized to execute such final Limited Offering Memorandum to be dated the date of the award of the 2019 Bonds and, upon such award, to deliver the same to the Underwriter for use by it in connection with the sale and distribution of the 2019 Bonds. The Limited Offering Memorandum shall be substantially in the form of the final Preliminary Limited Offering Memorandum, with such changes as shall be approved by a District Officer as necessary to conform to the details of the 2019 Bonds and such other insertions, modifications and changes as may be approved by a District Officer. The execution and delivery of the Limited Offering Memorandum by a District Officer shall constitute evidence of the approval thereof. The District hereby authorizes the use of the Preliminary Limited Offering Memorandum and the Limited Offering Memorandum and the information contained therein in connection with the offering and sale of the 2019 Bonds.

SECTION 7. Form of 2019 Bonds. The 2019 Bonds shall be in substantially the form as set forth in the exhibit to the Supplemental Indenture, with such additions, deletions and other changes thereto as the officials of the Board executing the 2019 Bonds shall approve, such approval to be conclusively evidenced by the execution of the 2019 Bonds (by manual or facsimile signature) by such officials. The Board hereby authorizes and approves the use of a facsimile of the District seal on the 2019 Bonds.

SECTION 8. Continuing Disclosure Agreement. The form and content of the Continuing Disclosure Agreement (the "Disclosure Agreement") relating to the 2019 Bonds attached hereto as **Exhibit D** is hereby approved. A District Officer is hereby authorized to

execute on behalf of the District the Disclosure Agreement in substantially the form attached hereto, with such additions, deletions, and other changes as may be necessitated by applicable law, this Resolution and the Contract as such officers may approve (such approval to be conclusively evidenced by their execution of the Disclosure Agreement).

SECTION 9. Open Meetings. It is hereby found and determined that all official acts of this Board concerning and relating to the issuance, sale, and delivery of the 2019 Bonds, including but not limited to adoption of this Resolution, were taken in open meetings of the members of the Board and all deliberations of the members of the Board that resulted in such official acts were in meetings open to the public, in compliance with all legal requirements including, but not limited to, the requirement of Florida Statutes, Section 286.011.

SECTION 10. Other Actions. The Chairman, the Vice Chairman, the Secretary, any Assistant Secretary and the District Manager of the District, and any authorized designee thereof (individually a "District Officer" and collectively, the "District Officers"), Akerman LLP, as Bond Counsel, Hopping Green & Sams, P.A., the District's General Counsel, the District's Assessment Consultant and any other consultants, engineers or other experts retained by the District, are hereby authorized and directed to take all actions necessary or desirable in connection with the issuance and delivery of the 2019 Bonds and the consummation of all transactions in connection therewith. The District Officers are hereby authorized and directed to execute all necessary or desirable certificates, documents, papers, and agreements necessary to the undertaking and fulfillment of all transactions referred to in or contemplated by the Indenture, the Preliminary Limited Offering Memorandum, the Limited Offering Memorandum, this Resolution, the Disclosure Agreement and the Contract.

SECTION 11. Approval of Prior Actions. All actions taken to date by the members of the Board and the officers, agents, and employees of the District in furtherance of the issuance of the Bonds are hereby approved, confirmed and ratified.

SECTION 12. Inconsistent Resolutions and Motions. All prior resolutions of the Board inconsistent with the provisions of this Resolution are hereby modified, supplemented and amended to conform with the provisions herein contained and, except as so modified, supplemented and amended hereby, shall remain in full force and effect.

SECTION 13. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or ineffective for any reason, the remainder of this Resolution shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this Resolution would have been adopted despite the invalidity or ineffectiveness of such section, paragraph, clause or provision.

SECTION 14. Effective Date. This Resolution shall become effective immediately upon its adoption.

ADOPTED this 5th day of April, 2019.

**EVERGREEN COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Chairman, Board of Supervisors

[SEAL]
Attest:

By: _____
Secretary

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

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**DEVELOPER'S AFFIDAVIT AND AGREEMENT
REGARDING PARTIAL ASSIGNMENT OF CONTRACT**

STATE OF _____
COUNTY OF _____

BEFORE ME, the undersigned, personally appeared on behalf of EVERGREEN LANDCO, LLC, a Florida limited liability company ("**Developer**"), who, after being first duly sworn, deposes and says:

- (i) I, _____, serve as _____ for Developer and am authorized to make this affidavit on its behalf. I make this affidavit in order to induce the EVERGREEN COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, ("**District**") to accept a partial assignment of the that certain A101 Standard Form of Agreement by and between Developer and OAK CITY SOUTH, LLC, a Florida limited liability company, ("**Contractor**"), dated July 31, 2018 (the "**Improvement Agreement**"), the portion of the work being assigned being described on **Exhibit A** attached hereto.
- (iii) Developer, in consideration for the District's acceptance of a partial assignment agrees to indemnify and hold harmless the District and its successors, assigns, agents, employees, staff, contractors, officers, supervisors, and representatives (together, "**Indemnitees**"), from any and all liability, loss or damage, whether monetary or otherwise, including reasonable attorneys' fees and costs and all fees and costs of mediation or alternative dispute resolution, as a result of any claims, liabilities, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, or judgments, against Indemnitees and which relate in any way to the partial assignment of, or bid process for, the Improvement Agreement.
- (iv) Developer has obtained a release from Contractor (and all subcontractors and material suppliers thereto) acknowledging the partial assignment of the above referenced contract and the validity thereof, the satisfaction of the bonding requirements of Section 255.05, *Florida Statutes*, and waiving any and all claims against the District arising as a result of or connected with this partial assignment. Such releases are attached as **Exhibit B**.
- (v) The Contractor has furnished and recorded performance and payment bonds in accordance with Section 255.05, *Florida Statutes*, which are attached hereto as **Exhibit C**.
- (vi) Developer represents and warrants that there are no outstanding liens or claims relating to the Improvement Agreement.

(vii) Developer represents and warrants that all payments to Contractor and any subcontractors or materialmen under the Improvement Agreement are current and there are no outstanding disputes under the Improvement Agreement.

[SIGNATURE PAGE FOLLOWS]

DRAFT

Under penalties of perjury, I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

Executed this ____ day of _____, 2019.

By: EVERGREEN LANDCO, LLC, a Florida limited liability company,

By: _____

Print Name: _____

Title: _____

The foregoing instrument was acknowledged before me this ____ day of _____, 2019, by _____, who [] is personally known to me or [] produced _____ as identification.

(NOTARY SEAL)

Notary Public Signature

(Name typed, printed or stamped)

Notary Public, State of _____

Commission No. _____

My Commission Expires: _____

Exhibit A
Description of Work Being Assigned

DRAFT

Exhibit B
Release(s) from Contractor
(and all subcontractors and material suppliers thereto)

[THE RELEASE(S) FOLLOWS]

DRAFT

Exhibit C
Performance and Payment Bond

[THE PERFORMANCE AND PAYMENT BOND FOLLOWS]

DRAFT

**ACKNOWLEDGMENT AND ACCEPTANCE OF
ASSIGNMENT AND RELEASE**

For ten and 00/100 dollars (\$10.00) and such additional good and valuable consideration received in hand, the receipt and sufficiency of which are hereby acknowledged, OAK CITY SOUTH, LLC, a Florida limited liability company, (“**Contractor**”), hereby agrees as follows:

- (i) That certain A101 Standard Form of Agreement by and between EVERGREEN LANDCO, LLC, a Florida limited liability company (“**Developer**”) and Contractor, dated July 31, 2018 (the “**Improvement Agreement**”), has been partially assigned to the EVERGREEN COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**District**”) by the Developer. Such partial assignment includes, and is strictly limited to, the portion of the Work as described and set forth in **Exhibit A** attached hereto. Contractor acknowledges and accepts such partial assignment and its validity.
- (ii) Contractor represents and warrants that it has furnished and recorded a performance and payment bond in accordance with Section 255.05, *Florida Statutes*, and has notified any subcontractors, material suppliers or others claiming interest in the work of the existence of the same
- (iii) Contractor represents and warrants that all payments to Contractor and any subcontractors or materialmen under the Improvement Agreement are current and there are no outstanding disputes under the Improvement Agreement.
- (iv) Contractor hereby releases and waives any claim it may have against the District as a result of or in connection with such partial assignment.

[SIGNATURE PAGE FOLLOWS]

Executed this ____ day of _____, 2019.

By: OAK CITY SOUTH, LLC, a Florida limited liability company

By: _____
Its: _____

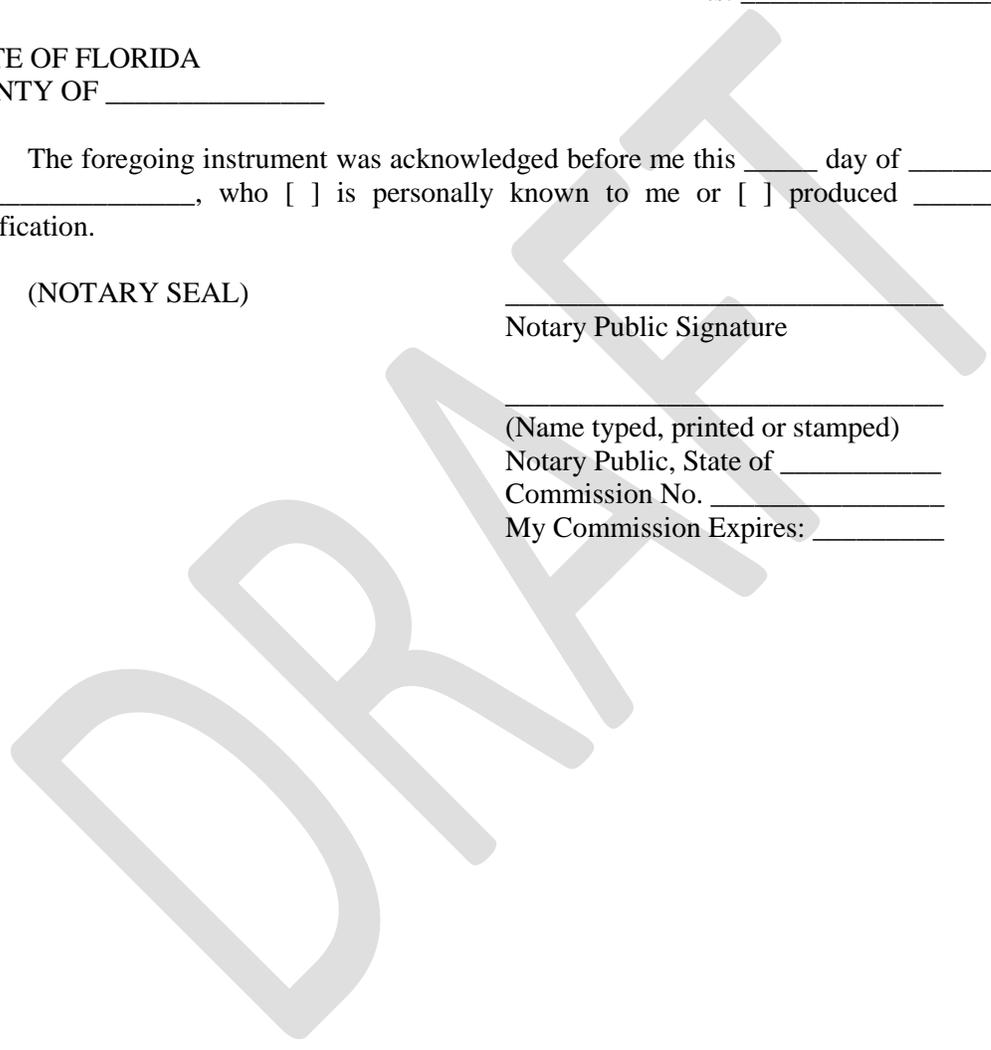
STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of _____, 2019, by _____, who [] is personally known to me or [] produced _____ as identification.

(NOTARY SEAL)

Notary Public Signature

(Name typed, printed or stamped)
Notary Public, State of _____
Commission No. _____
My Commission Expires: _____



ADDENDUM (“ADDENDUM”) TO CONTRACT (“CONTRACT”)

1. **ASSIGNMENT.** This addendum (“Addendum”) dated as _____, 2019 amends that certain A101 Standard Form of Agreement by and between OAK CITY SOUTH, LLC, a Florida limited liability company (“Contractor”) and EVERGREEN LANDCO, LLC, a Florida limited liability company, (“Developer”), dated July 31, 2018 (“Contract”) which Contract was partially assigned to EVERGREEN COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“District”) by the Developer simultaneously with the execution of this Addendum. Such partial assignment includes, and is strictly limited to, the Work as described and set forth in **Exhibit A** attached hereto, constructed pursuant to the Contract. To the extent the terms of the Contract conflict with this Addendum, the terms of this Addendum shall control.

2. **PAYMENT AND PERFORMANCE BONDS; NO LIEN RIGHTS.** Before commencing the work, and consistent with the requirements of Section 255.05, *Florida Statutes*, the Contractor shall execute, deliver to the District, and record in the public records of Manatee County, Florida, a payment and performance bond with a surety insurer authorized to do business in this state as surety or, to the extent permitted by the District in its sole discretion, provide an alternative form of security as authorized under Section 255.05, *Florida Statutes*. The cost of such bond shall be added to Contractor’s proposal and shall be invoiced to the District. Such bond and/or security shall be for one-hundred percent (100%) of the project costs and shall be in effect for one (1) full three-hundred-sixty-five (365) year from the time of completion of the project. Contractor agrees that the District is a local unit of special purpose government and not an “Owner” as defined in Section 713.01(23), *Florida Statutes*. Therefore, as against the District or the District’s property, there are no lien rights available to any person providing materials or services for improvements in connection with the project. Contractor shall notify any subcontractors, material suppliers or others claiming interest in the work of the existence of the payment and performance bond.

3. **INSURANCE.** The District, its officers, supervisors, agents, staff, and representatives shall be named as additional insureds under the insurance provided pursuant to the Contract. Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida. If Contractor fails to have secured and maintained the required insurance, the District has the right in its sole discretion (but without any obligation to do so), to secure such required insurance in which event, Contractor shall pay, at its sole cost and expense, all of the cost(s) for that required insurance and shall furnish to the District, upon written demand, all information that may be required in connection with the District’s obtaining the required insurance.

4. **LOCAL GOVERNMENT PROMPT PAYMENT ACT.** Notwithstanding anything in the Contract to contrary, all payments to the Contractor shall be made in a manner consistent with the Local Government Prompt Payment Act, as set forth in Sections 218.70 through 218.80, *Florida Statutes*. Contractor shall make payments due to subcontractors and materialmen and laborers within ten (10) days in accordance with the prompt payment provisions contained in Sections 218.735(6), 218.735(7), and 218.74, *Florida Statutes*. All payments due and not made within the time prescribed by Section 218.735, *Florida Statutes*, shall bear interest at the rate of one percent (1%) per month on the unpaid balance in accordance with Section 218.735(9), *Florida Statutes*.

5. **RETAINAGE.** Notwithstanding anything in the Contract to contrary, prior to fifty percent (50%) completion of the construction services purchased pursuant to the Contract, the Owner may

withhold from each progress payment made to the Contractor an amount not exceeding ten percent (10%) of the payment. After fifty percent (50%) completion of the construction services, the Contractor may present a payment request for up to one half (1/2) of the retainage held, less such amounts as may be withheld pursuant to this Contract or applicable law. After fifty percent (50%) completion of the construction services, and until final completion and acceptance of the Work by Owner, the Owner shall reduce to five percent (5%) the amount of retainage withheld from each subsequent progress payment made to the Contractor. Five percent (5%) of the contract price will be retained until final completion, acceptance of the Work, and final payment to the Contractor.

6. INDEMNIFICATION. Notwithstanding anything in the Contract to the contrary, Contractor's indemnification, defense, and hold harmless obligations under this Contract shall continue to apply to the original indemnitees and shall further extend to the District and its supervisors, consultants, agents, staff, and employees. The Contractor's obligations are intended to be consistent with all provisions of applicable law, and to the extent found inconsistent by a court of competent jurisdiction, shall be deemed amended such that the obligations extend to the maximum limits of the law.

7. TAX EXEMPT DIRECT PURCHASES. The parties agree that the District may in its sole and absolute discretion elect to undertake a direct purchase of any or all materials incorporated into the work performed according to the Contract. In such event, the following conditions shall apply:

- a. The District represents to Contractor that the District is a governmental entity exempt from Florida sales and use tax, and has provided Contractor with a copy of its Consumer Exemption Certificate attached hereto as **Exhibit B**.
- b. The District may elect to implement a direct purchase arrangement whereby the District will directly acquire certain materials ("**Direct Purchase Materials**") necessary for the work directly from the suppliers to take advantage of District's tax exempt status.
- c. Prior to purchasing any materials, the Contractor shall contact the District in writing to determine which materials will be treated as Direct Purchase Materials.
- d. The District shall issue a Certificate of Entitlement to each supplier of Direct Purchase Materials, and to the Contractor. Each Certificate of Entitlement will be in the format specified by Rule 12A-1.094(4)(c), *Florida Administrative Code*. Each Certificate of Entitlement shall have attached thereto the corresponding purchase order. Each Certificate of Entitlement shall affirm that: (1) the attached purchase order is being issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works; (2) the vendor's invoice will be issued directly to the District; (3) payment of the vendor's invoice will be made directly by the District to the vendor from public funds; (4) the District will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor; and (5) the District assumes the risk of damage or loss at the time of purchase or delivery by the vendor. Each Certificate of Entitlement shall acknowledge that if the Florida Department of Revenue (DOR) that determines the purchase is not a tax exempt purchase by a governmental entity, then the governmental entity will be responsible for any tax, penalties and interest determined to be due.
- e. The District shall issue purchase orders directly to suppliers of Direct Purchase Materials. The District shall issue a separate Certificate of Entitlement for each purchase order. Such purchase orders shall require that the supplier provide the required shipping and handling insurance and provide for delivery free-on-board (F.O.B.) jobsite. Corresponding change orders shall be executed at the time of the direct purchase to reflect the direct purchases

made by the District and if the original contract contemplated sale of materials and installation by the same person then the change order shall reflect sale of materials and installation by different legal entities.

- f. Upon delivery of the Direct Purchase Materials to the jobsite, the District shall inspect the materials and invoices to determine that such documents conform to the purchase order. If the materials and invoices conform, the District shall accept and take title to the Direct Purchase Materials.
- g. Suppliers shall issue invoices directly to the District. The District shall process invoices and issue payment directly to the suppliers from public funds.
- h. Upon acceptance of Direct Purchase Materials, the District shall assume risk of loss of same until the same are incorporated into the project. Contractor shall be responsible for safeguarding all Direct Purchase Materials and for obtaining and managing all warranties and guarantees for all material and products.
- i. The District shall, at its sole and exclusive option, maintain builder's risk insurance on the Direct Purchase Materials; provided, however, that the District shall have no obligation to do so.

8. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District or to District staff in connection with the Work contemplated under the Contract may be public records and shall be treated as such in accordance with the laws of the State of Florida. In particular, Contractor agrees to comply with all applicable provisions the laws of the State of Florida relating to public records, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are expressly incorporated herein. The District at its sole and absolute discretion may unilaterally cancel the Contract for refusal by the Contractor to allow public access to all documents, papers, letters, or other material made or received by the Contractor in conjunction with the Contract, unless the records are exempt from Section 24(a) of Article I of the Constitution of the State of Florida and Section 119.07(1), *Florida Statutes*.

In accordance with the Contract, Contractor shall return to Developer, and otherwise continue to maintain the confidentiality of, any confidential or proprietary information furnished or made available to Contractor by Developer. The District shall in no way be liable for the disclosure of confidential or propriety information provided by Contractor to the District or District staff in connection with the project and in response to a request for public records pursuant to Chapter 119, *Florida Statutes*.

9. SOVEREIGN IMMUNITY. Nothing in the Contract shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in the Contract shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

10. NOTICES. Notices provided to the District pursuant to the Contract shall be provided to the following individuals:

District:	Evergreen Community Development District Wrathell, Hunt & Associates, LLC 2300 Glades Road, Suite 410W Boca Raton, Florida 33431
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Attn: District Manager

With a copy to:

Hopping Green & Sams, P.A.
119 South Monroe, Suite 300
Tallahassee, Florida 32301
Attn: Tucker F. Mackie

11. OWNER'S REPRESENTATIVE. Section 8.3 of the Contract is amended to identify the District and its representative:

District Manager
Evergreen Community Development District
Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

12. SCRUTINIZED COMPANIES STATEMENT. Concurrently with the execution of this Addendum, Contractor shall properly execute a sworn statement pursuant to section 287.135(5), *Florida Statutes*, regarding Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, and by signing this Addendum represents that Contractor is able to execute such sworn statement. The statement shall be substantially in the form of the attached **Exhibit C**. If the Contractor is found to have submitted a false certification as provided in Section 287.135(5), *Florida Statutes*, is, or was previously, placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or is, or was previously, engaged in business operations in Cuba or Syria, the District, at and sole discretion, may immediately terminate the Contract.

13. PUBLIC ENTITY CRIMES STATEMENT. Concurrently with the execution of this Addendum, Contractor shall properly execute a sworn statement under section 287.133(3)(a), *Florida Statutes*, regarding public entity crimes, which shall be substantially in the form of the attached **Exhibit D**. By signing this Addendum the Contractor represents that Contractor is able to execute such sworn statement.

14. TRENCH SAFETY ACT STATEMENTS. Concurrently with the execution of this Addendum, Contractor shall properly execute a Trench Safety Act Compliance Statement and a Trench Safety Act Compliance Cost Statement, which shall be substantially in the form of the attached **Exhibit E**. By signing this Addendum Contractor represents that Contractor is able to execute such sworn statement.

15. CONSTRUCTION DEFECTS. PURSUANT TO SECTION 558.005, *FLORIDA STATUTES*, ANY CLAIMS FOR CONSTRUCTION DEFECTS ARE NOT SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, *FLORIDA STATUTES*.

16. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Addendum are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Contract.

17. EXECUTION IN COUNTERPARTS. This Addendum may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment

pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

18. EFFECTIVE DATE. This Addendum shall become effective after execution by the parties hereto on the date first reflected above.

[SIGNATURE PAGE FOLLOWS]

DRAFT

IN WITNESS WHEREOF, the parties hereto hereby acknowledge and agree to this Addendum.

OAK CITY SOUTH, LLC, a Florida limited liability company

Witness Name: _____

Print Name: _____
Its: _____

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*

By: _____
Print Name: _____
Its: Secretary/Assistant Secretary

By: _____
Print Name: _____
Its: Chairman/Vice Chairman

- Exhibit A:** Description of Assigned Work
- Exhibit B:** District's Consumer Exemption Certificate
- Exhibit C:** Scrutinized Companies Statement
- Exhibit D:** Public Entity Crimes Statement
- Exhibit E:** Trench Safety Act Statement

EXHIBIT A
DESCRIPTION OF ASSIGNED WORK

DRAFT

EXHIBIT B

**EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
CONSUMER EXEMPTION CERTIFICATE**

DRAFT

EXHIBIT C

SWORN STATEMENT PURSUANT TO SECTION 287.135(5), FLORIDA STATUTES, REGARDING SCRUTINIZED COMPANIES WITH ACTIVITIES IN SUDAN LIST OR SCRUTINIZED COMPANIES WITH ACTIVITIES IN THE IRAN PETROLEUM ENERGY SECTOR LIST.

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Evergreen Community Development District
by _____
(print individual's name and title)
for _____
(print name of entity submitting sworn statement)
whose business address is _____

2. I understand that, subject to limited exemptions, Section 287.135, Florida Statutes, declares a company that at the time of bidding or submitting a proposal for a new contract or renewal of an existing contract is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Section 215.473, Florida Statutes, is ineligible for, and may not bid on, submit a proposal for, or enter into or renew a contract with a local governmental entity for goods or services of One Million and 00/100 Dollars (\$1,000,000.00) or more.

3. Based on information and belief, at the time the Contract is assigned to the Evergreen Community Development District, neither the entity, nor any of its officers, directors, executives, partners, shareholders, members, or agents, is listed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

4. The entity will immediately notify the Evergreen Community Development District in writing if either the entity, or any of its officers, directors, executives, partners, shareholders, members, or agents, is placed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

Signature by authorized representative of Contractor

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 2019, by _____, of the _____ who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.

Signature of Notary Public taking acknowledgement

My Commission Expires: _____
(SEAL)

EXHIBIT D

SWORN STATEMENT UNDER SECTION 287.133(3)(a), FLORIDA STATUTES, REGARDING PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Evergreen Community Development District.
2. I am over eighteen (18) years of age and competent to testify as to the matters contained herein. I serve in the capacity of _____ for _____, ("Contractor"), and am authorized to make this Sworn Statement on behalf of Contractor.
3. Contractor's business address is _____

-
4. Contractor's Federal Employer Identification Number (FEIN) is _____

(If the Contractor has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____.)

5. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
6. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
7. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
 - a. A predecessor or successor of a person convicted of a public entity crime; or,
 - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.
8. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

9. Based on information and belief, the statement which I have marked below is true in relation to the Contractor submitting this sworn statement. (Please indicate which statement applies.)

_____ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity, have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity or an affiliate of the entity, has been charged with and convicted of a public entity crime subsequent to July 1, 1989, AND (please indicate which additional statement applies):

___ There has been a proceeding concerning the conviction before an Administrative Law Judge of the State of Florida, Division of Administrative Hearings. The final order entered by the Administrative Law Judge did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

___ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before an Administrative Law Judge of the State of Florida, Division of Administrative Hearings. The final order entered by the Administrative Law Judge determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

___ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Florida Department of Management Services.)

Under penalties of perjury under the laws of the State of Florida, I declare that I have read the foregoing Sworn Statement under Section 287.133(3)(a), Florida Statutes, Regarding Public Entity Crimes and all of the information provided is true and correct.

Dated this _____ day of _____, 2019.

By: _____

Title: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of _____, 2019, by _____ of _____, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of Florida
Print Name: _____
Commission No.: _____
My Commission Expires: _____

EXHIBIT E

**EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
TRENCH SAFETY ACT COMPLIANCE STATEMENT**

INSTRUCTIONS

Because trench excavations on this project are expected to be in excess of five (5) feet, Chapters 90-96 of the Laws of the State of Florida requires that construction on the project comply with Occupational Safety and Health Administration Standard 29 C.F.R. 1926.650 Subpart P. The undersigned contractor ("Contractor") is required to execute this Compliance Statement and the Compliance Cost Statement. The costs for complying with the Trench Safety Act must be incorporated into the Contract Price.

This form must be certified in the presence of a notary public or other officer authorized to administer oaths.

CERTIFICATION

1. I understand that Chapter 90.96 of the Laws of the State of Florida (The Trench Safety Act) requires me to comply with OSHA Standard 29 C.F.R. 1926.650 Subpart P. I will comply with The Trench Safety Act, and I will design and provide trench safety systems at all trench excavations in excess of five feet in depth for this project.
2. The estimated cost imposed by compliance with The Trench Safety Act will be:
 _____ Dollars \$ _____
 (Written) (Figures)
3. The amount listed above has been included within the Contract Price.

Dated this _____ day of _____, 2019.

Contractor: _____

By: _____

Title: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of _____, 2019, by _____ of _____, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of Florida

Print Name: _____

Commission No.: _____

My Commission Expires: _____

**EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
TRENCH SAFETY ACT COMPLIANCE COST STATEMENT**

INSTRUCTIONS

Because trench excavations on this project are expected to be in excess of five (5) feet, Chapters 90-96 of the Laws of the State Florida require that the undersigned contractor ("Contractor") submit a statement of the costs of complying with the Trench Safety Act. Said costs must also be incorporated into the Contract Price.

This form must be certified in the presence of a notary public or other officer authorized to administer oaths.

By executing this statement, Contractor acknowledges that included in the various items of its Contract Price are costs for complying with the Florida Trench Safety Act (Chapters 90-96, Laws of the State of Florida) effective October 1, 1990. The Contractor further identifies the costs as follows:

Type of Trench Safety Mechanism	Quantity	Unit Cost ¹	Item Total Cost
Project Total			

Dated this _____ day of _____, 2019.

Subcontractor: _____

By: _____
Title: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of _____, 2019, by _____ of _____, who is personally known to me or who has produced _____ as identification, and did [] or did not [] take the oath.

Notary Public, State of Florida
Print Name: _____
Commission No.: _____
My Commission Expires: _____

¹ Use cost per linear square foot of trench excavation used and cost per square foot of shoring used.

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that **Evergreen Landco, LLC**, a Florida limited liability company (“**Seller**”), and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, which has been or will be paid to it by the **Evergreen Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**District**”), has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, and deliver unto the District, its successors and assigns, the following described property, assets and rights, to wit:

Those improvements set forth in **Exhibit A**, attached hereto and incorporated herein by this reference.

TO HAVE AND TO HOLD all of the foregoing unto the District, its successors and assigns, for its own use forever, free and clear and discharged of and from any and all obligations, claims or liens.

AND the Seller does hereby covenant to and with the District, its successors and assigns, that they are the lawful owners of the above-described personal property and assets; that said personal property and assets are free from all liens and encumbrances; that Seller has good right to sell said personal property and assets; that all contractors, subcontractors and material men furnishing labor or materials relative to the construction of the personal property and assets have been paid in full; and that Seller will warrant and defend the sale of its said personal property and assets hereby made, unto the District, its successors and assigns, against the lawful claims and demands of all persons whosoever.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF Seller has caused this Bill of Sale to be signed in its name on the day and year above-written effective as of _____, 2019.

EVERGREEN LANDCO, LLC

[Print Name]

By: _____
Name: _____
Title: _____

The foregoing instrument was acknowledged before me this ____ day of _____, 2019, by _____, who [] is personally known to me or [] produced _____ as identification.

(NOTARY SEAL)

Notary Public Signature

(Name typed, printed or stamped)
Notary Public, State of _____
Commission No. _____
My Commission Expires: _____

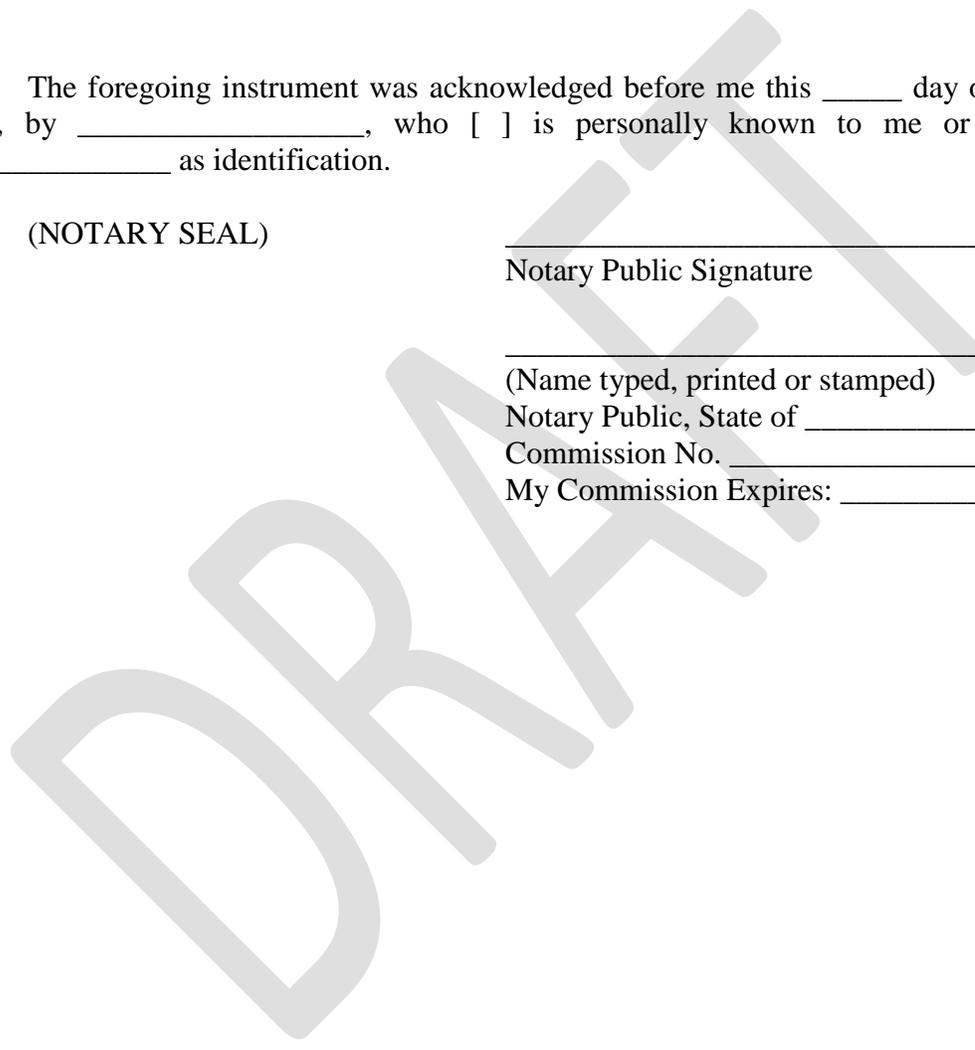


EXHIBIT A

DESCRIPTION OF PROJECT

The roadway, water and sewer and stormwater improvements (“Improvements”) identified in the *A101 Standard Form of Agreement* by and between Oak City South, LLC, and Evergreen Landco, LLC, dated July 31, 2018, inclusive Change Order(s) _____, and more specifically described as follows with reference to Pay Application No. ____ dated _____, 2019:

	IMPROVEMENT	TOTAL IMPROVEMENTS VALUE	TOTAL PAID TO DATE	REQUISITION AMOUNT	COST TO COMPLETE IMPROVEMENT
1.	General Conditions	\$449,000.00			
2.	Erosion Control	\$295,830.00			
3.	Clearing and Grading	\$1,130,914.89			
4.	Curbing & Common Area Sidewalks	\$200,230.20			
5.	Base & Paving	\$516,304.92			
6.	Offsite Pavement Improvements	\$480,187.97			
7.	Offsite Utilities	\$1,023,361.98			
8.	On Site Storm Drainage System	\$1,074,839.05			
9.	Pump Stations & On Site Forcemain	\$609,524.00			
10.	Sanitary Gravity Sewer	\$939,791.76			
11.	Domestic Water	\$610,452.90			
12.	Permacast Wall and Sod	\$371,800.00			
	TOTAL	\$7,702,237.67			

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2019-31

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EVERGREEN COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2019/2020; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET(S) PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Evergreen Community Development District ("**District**") prior to June 15, 2019, proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2019 and ending September 30, 2020 ("**Fiscal Year 2019/2020**"); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "**Services**") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes ("**Assessments**"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EVERGREEN COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2019/2020 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget, all of which are on file and available for public inspection at the "**District's Office**," 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid in one more installments pursuant to a bill issued by the District in November of 2019, and pursuant to

Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: _____, 2019
HOUR: _____
LOCATION: _____

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT. The District Manager is hereby directed to submit a copy of the Proposed Budget to Manatee County at least 60 days prior to the hearing set above.

5. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3, and shall remain on the website for at least 45 days.

6. PUBLICATION OF NOTICE. The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Manatee County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

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

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 5th DAY OF April, 2019.

ATTEST:

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT

Secretary

By: _____
Its: _____

Exhibit A: FY 2019/2020 Proposed Budget

Exhibit A: FY 2019/2020 Proposed Budget

**EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2020
PREPARED MARCH 29, 2019**

**EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT
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Definitions of General Fund Expenditures	2

**EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Actual & Projected	Proposed Budget FY 2020
	Amended Budget FY 2019	Actual through 2/28/2019	Projected through 9/30/2019		
REVENUES					
Landowner contribution	\$ 83,908	\$ -	\$ 83,908	\$ 83,908	\$ 98,030
Total revenues	<u>83,908</u>	<u>-</u>	<u>83,908</u>	<u>83,908</u>	<u>98,030</u>
EXPENDITURES					
Professional & administrative					
Supervisors	6,000	861	5,139	6,000	6,000
Management/accounting/recording	32,000	2,667	29,333	32,000	48,000
Legal	25,000	-	25,000	25,000	20,000
Engineering	5,500	-	5,500	5,500	1,500
Audit	-	-	-	-	5,500
Arbitrage rebate calculation	-	-	-	-	750
Dissemination agent	333	-	333	333	1,000
Trustee	-	-	-	-	5,500
Telephone	200	16	184	200	200
Postage	500	-	500	500	500
Printing & binding	500	42	458	500	500
Legal advertising	6,000	-	6,000	6,000	1,500
Annual special district fee	175	125	50	175	175
Insurance	5,500	-	5,500	5,500	5,500
Contingencies/bank charges	500	-	500	500	500
Website					
Hosting	1,350	-	1,350	1,350	705
ADA compliance	350	199	151	350	200
Total professional & administrative	<u>83,908</u>	<u>3,910</u>	<u>79,998</u>	<u>83,908</u>	<u>98,030</u>
Total expenditures	<u>83,908</u>	<u>3,910</u>	<u>79,998</u>	<u>83,908</u>	<u>98,030</u>
Net increase/(decrease) of fund balance	-	(3,910)	3,910	-	-
Fund balance - beginning (unaudited)	-	-	(3,910)	-	-
Fund balance - ending (projected)	<u>\$ -</u>	<u>\$ (3,910)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 6,000
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates six meetings during this fiscal year.	
Management/accounting/recording	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	20,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	1,500
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	5,500
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages, etc.	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	5,500
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	500
Bank charges and other miscellaneous expenses incurred during the year.	
Website	
Hosting	705
ADA compliance	200
Total expenditures	<u><u>\$ 98,030</u></u>

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

8A

AFFIDAVIT OF PUBLICATION

Account #	Ad Number	Identification	PO	Amount	Cols	Depth
711891	0004129698	EVERGREEN COMMUNITY DEVELOPMENT D		\$78.39	1	6.70 In

Attention:

EVERGREEN CDD
2300 GLADES RD
SUITE 410W
BOCA RATON, FL 33431

**EVERGREEN COMMUNITY
DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS
FOR ANNUAL AUDIT SERVICES**

The Evergreen Community Development District, located in Manatee County, 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 additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

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

Proposers must provide one (1) electronic copy (on CD or flash drive) and one (1) unbound, hardcopy of proposal to Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Manager") telephone (561) 571-0010, in an envelope marked on the outside "Auditing Services - Evergreen Community Development District." Proposals must be received by 12:00 p.m., on March 25, 2019, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Craig Wrathell
District Manager
3/16/2019

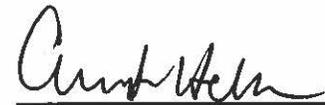
**THE STATE OF FLORIDA
COUNTY OF MANATEE**

Before the undersigned authority personally appeared CHRISTY HABONY, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of **Public Notice**, was published in said newspaper in the issue(s) of:

1 Insertion(s)

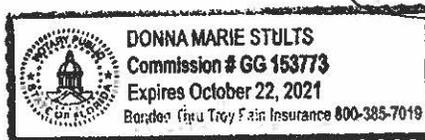
Published On:
March 16, 2019

Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for



(Signature of Affiant)

Sworn to and subscribed before me this
18th day of March in the year of 2019



SEAL & Notary Public

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

8B

**EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Evergreen Community Development District, located in Manatee County, 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 option additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

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

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Craig Wrathell
District Manager

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2019

Manatee County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 12:00 p.m., on March 25, 2019, at the offices of District Manager, located at Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, telephone (561) 571-0010. Proposals will be publicly opened at that time.

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

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

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

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

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

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

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum 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) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or

failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

**EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

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

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

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

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

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

5. Price. (20 Points)***

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

Total (100 Points)

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

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**EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

March 25, 2019

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

March 25, 2019

Evergreen Community Development District
Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

Dear District Manager:

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

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

Experience

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

Fort Pierce / Stuart

Evergreen Community Development District
March 25, 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 us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

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

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

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

Very truly yours,

*Berger Toombs Elam
Gaines & Frank*

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

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

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

Following is a brief description of each employee classification:

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

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

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

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

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

Professional Staff Resources (Continued)

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE

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

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

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

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

Celebration Pointe Community
Development District

Amelia Concourse Community
Development District

Channing Park Community
Development District

Anthem Park Community
Development District

Cheval West Community
Development District

Arborwood Community Development
District

City Center Community Development
District

Bannon Lakes Community
Development District

Colonial Country Club Community
Development District

Beacon Lakes Community
Development District

Creekside at Twin Creeks Community
Development District

Candler Hills East Community
Development District

Deer Run Community Development
District

Capron Trail Community Development
District

Diamond Hill Community
Development District

Cedar Hammock Community
Development District

Eagle Point Community Development
District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Eastlake Oaks Community Development District	Legends Bay Community Development District
Easton Park Community Development District	Live Oak No 2 Community Development District
Estancia @ Wiregrass Community Development District	Marshall Creek Community Development District
Forest Brooke Community Development District	Meadow View at Twin Lakes Community Development District
Gramercy Park Community Development District	Meadow Point III Community Development District
Greyhawk Landing Community Development District	Meadow Point IV Community Development District
Griffin Lakes Community Development District	Midtown Miami Community Development District
Habitat Community Development District	Mira Lago Community Development District
Harmony Community Development District	Narcoossee Community Development District
Heritage Harbor Community Development District	New Port Tampa Bay Community Development District
Heritage Isles Community Development District	Overoaks Community Development District
Heritage Lake Park Community Development District	Panther Trace 2 Community Development District
Heritage Palms Community Development District	Pine Island Community Development District
Julington Creek Community Development District	Pine Ridge Community Development District
Lake Bernadette Community Development District	Piney-Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Remington Community Development District	Southern Hills Plantation III Community Development District
Renaissance Commons Community Development District	St. John's Forest Community Development District
Reserve Community Development District	Stoneybrook West Community Development District
Reserve at Pradera Community Development District	Tern Bay Community Development District
Ridgewood Trails Community Development District	Terracina Community Development District
River Hall Community Development District	Twin Creeks North Community Development District
River Place on the St. Lucie Community Development District	Valencia Acres Community Development District
Riverwood Community Development District	Villages of Bloomingdale Community Development District
Riverwood Estates Community Development District	Westside Community Development District
Rolling Hills Community Development District	Willow Creek Community Development District
Sampson Creek Community Development District	Winston Trails Community Development District
Seminole Improvement District	
Solterra Resort Community Development District	
South Village Community Development District	
Southern Hills Plantation I Community District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Town of Ocean Breeze Park
Jobs and Education Partnership	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 propose the fee for our audit services described below to be \$2,925 for the year ended September 30, 2019 and \$3,450 for the years ended September 30, 2020 and 2021. The fee is contingent upon the financial records and accounting systems of Evergreen Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Evergreen Community Development 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.

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

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 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.

Commitment to Quality Service

Personnel Qualifications and Experience

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

Director

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 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.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 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

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 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.

Commitment to Quality Service

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.

Commitment to Quality Service

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.

Commitment to Quality Service

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.

Commitment to Quality Service

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.

Commitment to Quality Service

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.

Commitment to Quality Service

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.



Judson B. Baggett | 6815 Dairy Road
MBA, CPA, CVA, Partner | Zephyrhills, FL 33542
Marci Reutimann | (813) 788-2155
CPA, Partner | (813) 782-8606

System Review Report

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

November 2, 2016

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

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

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


Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

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

**EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2019
Manatee County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 12:00 p.m., on March 25, 2019, at the offices of District Manager, located at Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, telephone (561) 571-0010. Proposals will be publicly opened at that time.

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

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

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

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

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

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

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum 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) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

**EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

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

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

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

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

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

5. Price. (20 Points)

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

Total (100 Points)

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

8Cii

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR

Evergreen Community
Development District

March 25, 2019

PROPOSER

Carr, Riggs & Ingram, LLC
500 Grand Boulevard, Suite 210
Miramar Beach, FL 32550
(850) 837 3141



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com

SUBMITTED BY

Stephen Riggs, IV
Engagement Partner
SCRiggs@cricpa.com

Jonathan Hartness
Concurring Partner
JHartness@cricpa.com



Dear Audit Selection Committee:

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

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

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

E **quilibrium.** CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks among the top 20. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

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

S **implified Solutions.** Our 500+ cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we're here to decipher the jargon and help you make educated



decisions. CRInnovate embraces agility and invention. The **CRI vSTAR™ process**, our inaugural initiative delivering a virtual audit, is designed to provide you with maximized efficiencies, reduced workload, and an improved experience.

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

Sincerely,

Stephen C. Riggs, IV, CPA
Engagement Partner



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UNDERSTANDING & MEETING YOUR NEEDS

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

NEEDS & ISSUES		SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the District's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	<ul style="list-style-type: none">• Communicate contemporaneously and directly with management regarding the results of our procedures.• Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).



YOUR SERVICES & FEES

We value creating mutually-rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming fiscal year, with an option for additional annual renewals, subject to mutual agreement by CRI and the District.

SERVICE	CRI FEE
	2019
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$4,000

The above fee quote is based in part on the fact that the District has not yet issued bonds or other debt instruments to finance capital asset acquisition and construction. In the event the District issues such debt instruments or upon construction of major infrastructure additions, the audit fee will increase by an amount not to exceed \$2,500 per year

UNIQUE SAVINGS OPPORTUNITY WITH CRI

CRI offers the unique opportunity to utilize the **CRI vSTAR™ process**, our virtual audit process that combines minimal hardware, collaborative software, and cameras to allow us to perform all or part of our audit engagement virtually and in real time. **CRI vSTAR™ clients** will enjoy reduced or eliminated travel costs – which translates into savings.

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

CLASSIFICATION	HOURLY RATE
Partner	\$225
Manager	\$140
Senior	\$100
Staff	\$80
IT Specialist	\$200
Fraud Specialist	\$200

Our professional fees are based on the key assumptions that Evergreen Community Development District will:

- Make available documents and work papers for review at Evergreen Community Development District’s headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of the District.
- Not experience a significant change in business operations or financial reporting standards.



FIRM PROFILE

100,000+ Clients in all 50 states
PLUS CANADA, MEXICO, PUERTO RICO, AND OVERSEAS MILITARY INSTALLATIONS

OFFICE LOCATIONS IN **10** STATES

Carr, Riggs & Ingram CPAs and Advisors

1,900+ PROFESSIONALS

300+ PARTNERS

Top 20 CPA Firm in the U.S.

25+ MARKETS

1997 YEAR FOUNDED

7 DIVISIONS OF CRI
AUDITWERX
CRI ADVANCED ANALYTICS
CRI CAPITAL ADVISORS
CRI SOLUTIONS GROUP
CRI TPA SERVICES
LEVEL FOUR
PAYWERX

8 PROFESSIONAL ORGANIZATION MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA)
- Alliance for CPA firms
- AICPA Employee Benefit Plan Audit Quality Center
- AICPA Governmental Audit Quality Center
- AICPA Private Companies Practice Section
- Center for Audit Quality (CAQ)
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)
- Public Company Accounting Oversight Board (PCAOB)

20+ YEARS OF CONSISTENT YEAR-OVER-YEAR GROWTH (SINCE FORMATION)

500+ PARTNER DESIGNATIONS
37 are different

- CPA, ABV, AEP, AES, CAM, CCA, CCIF, CCSFP, CEPA, CFE, CFE (Financial), CFE (Trust)
- CFF, CFP, CFSA, CFST, CGAP, CGEIT, CGFM, CGMA, CIA, CIE, CISA
- CISSP, CITP, CMA, CMPE, CRFA, CRISC, CRMA, CSEP, CSP, CVA
- FAHM, MCP, MCSE, PFS, QSA

7,500+ PARTNER YEARS OF EXPERIENCE

PrimeGlobal
INTERNATIONAL ASSOCIATION OF INDEPENDENT ACCOUNTING FIRMS

CRI CARR RIGGS & INGRAM
CPAs and Advisors CRIcpa.com

TEXT CRI TO 66866 TO RECEIVE CRI NEWS AND ALERTS.



Audit 
450+
governmental entities
with annual
revenues totaling
\$22 billion

Perform Single Audits
for approximately **30%** of all
governmental entities
includes
\$6 billion of
federally awarded
expenditures

Clients
with annual revenues
up to

School District
 **\$1** billion

Municipality
 **\$1.2** billion

Agencies/Authorities
 **\$5** billion


11 Different Governmental
Partner Designations
CPA, CGFM, CITP, CFE, CMA, CISA,
CGEIT, CTGA, CFF, CGMA, CGAP

Spotlighting Our Expertise

governments@CRlcpa.com
CRlcpa.com





RELEVANT EXPERIENCE

CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our governmental team’s 1,100+ years of combined experience is derived from providing audit and accounting outsourcing services to a client base that includes:

- 450+ governmental entity clients across the South totaling approximately \$22 billion in total revenues,
- Perform single audits for approximately 30% of all governmental clients, and
- Municipality clients of up to \$1.2 billion in total revenues.

We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

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



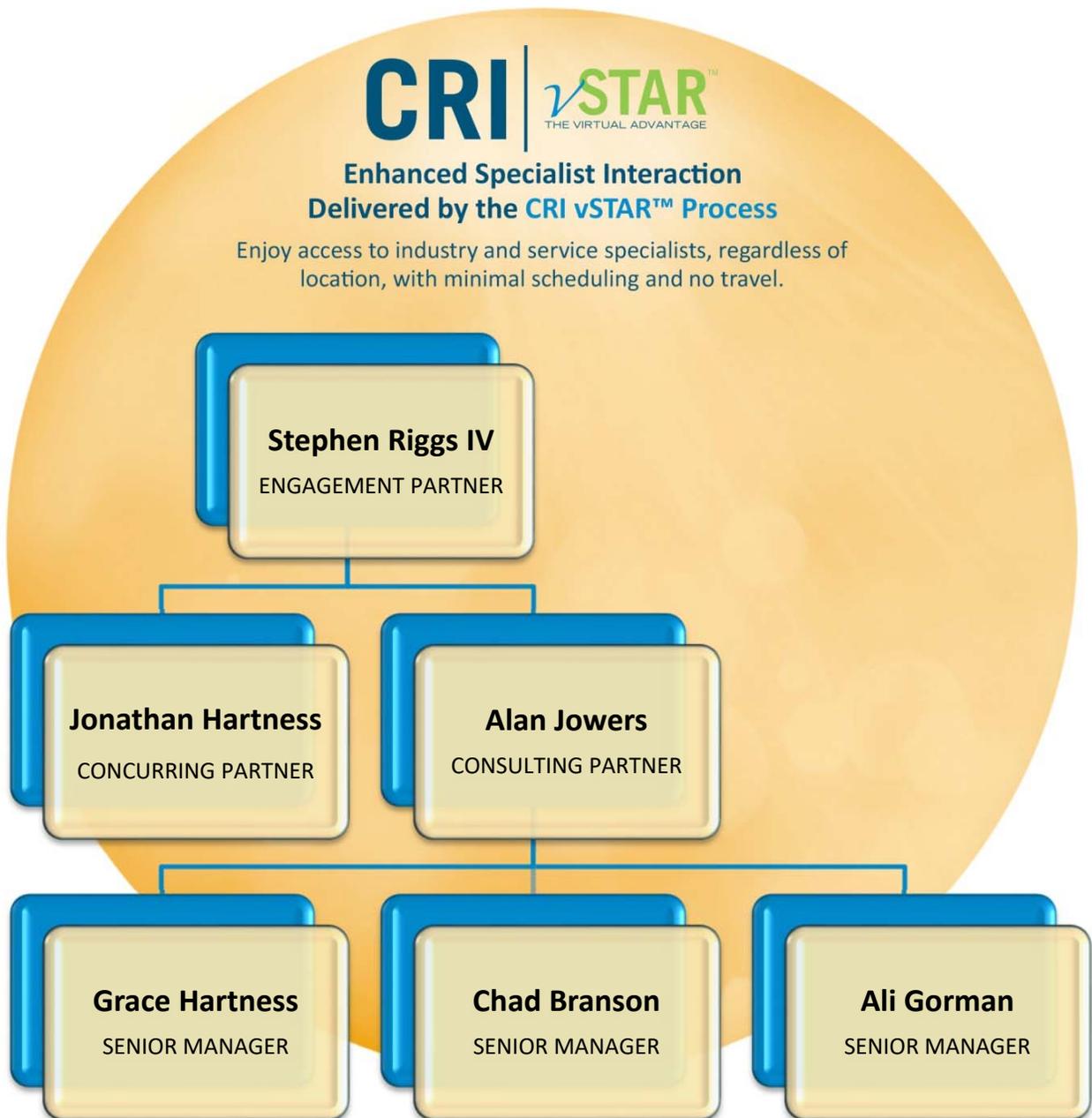
For an example of our team’s expertise, watch a CRI video blog by partner Brian Barksdale discussing [Government-Wide Statement of Activities](#). Just snap this QR code with your mobile phone to download or visit CRIcpa.com to view one of our 100+ videos.



YOUR SOLUTION TEAM

We have assembled a team of professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you.

Brief profiles of each member of the team identified below follow on subsequent pages.





Stephen Riggs, IV, CPA
Engagement Partner

(850) 837-3141 phone

SCRiggs@cricpa.com

Representative Clients

- Bainebridge CDD
- CFM CDD
- Gramercy Farms CDD
- Heritage Harbour North CDD
- River Hall CDD
- Tern Bay CDD
- Waterlefe CDD
- City of Key West, Florida – Internal Audit and Forensic
- Okaloosa County Sheriff's Office
- Bahama Conch Community Land Trust – Internal Audit and Forensic

Experience

Stephen has over 15 years accounting and audit experience, including three years with the international public accounting firm, Ernst & Young, LLP. His experience includes numerous clients in industries including governmental, not-for-profit, healthcare, SEC and privately held corporations.

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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



Jonathan Hartness, CPA, CAM
Concurring Partner

(850) 837-3141 phone

JHartness@cricpa.com

Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations

Experience

Jonathan has over 12 years' auditing and accounting experience with CRI. He is responsible for audits, reviews and compilations of local governmental entities, condominium and homeowner associations, and non-public companies.

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

Jonathan currently supervises engagements for many governmental entities in the State of Florida including community development districts. He is active in our firm's governmental industry line as well as our condominium and homeowner association practice. Jonathan is an integral part of our community development district practice.

Education, Licenses & Certifications

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

Professional Affiliations

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



K. Alan Jowers, CPA
Consulting Partner

(850) 837-3141 phone

AJowers@cricpa.com

Representative Clients

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

Experience

Alan has over 25 years' experience in public accounting, primarily on financial statement assurance engagements. His practice includes audits, reviews and compilations of local governmental entities, condominium and homeowner associations, non-profit organizations and nonpublic companies. He currently has direct engagement responsibility for a significant number of audits of local governmental entities, including counties, cities, school boards, utility districts and Florida community development districts.

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

Education, Licenses & Certifications

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

Professional Affiliations

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



Grace Hartness, CPA, CAM
Senior Audit Manager

(850) 837-3141 phone

GHartness@cricpa.com

Representative Service Areas

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

Experience

Grace has over 12 years accounting and audit experience with CRI. She has worked on several major construction companies, government entities, community development districts, condominium and homeowner associations and non-profit organizations. In addition, she has been involved in special audit projects for the Miami-Dade Airport Authority.

Grace is licensed to practice as a certified public accountant in Florida and exceeds all continuing professional education requirements related to Government Auditing Standards. In addition, Grace fluently speaks several languages including French and Arabic.

Grace currently supervises engagements for many special districts in the State of Florida including community development districts and school districts. She is active in our firm's condominium and homeowner association practice.

Grace started with CRI in August 2006, upon completion of her master's degree, and was promoted to manager in 2011.

Education, Licenses & Certifications

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

Professional Affiliations

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



Chad Branson, CPA, CAM, CITP
Senior Audit Manager

(850) 837-3141 phone

CBranson@cricpa.com

Representative Service Areas

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

Representative Clients (including previous clients)

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

Experience

Chad Branson has 16 years of experience in public accounting, with practice concentrations in auditing governmental, nonprofit and for profit entities. Chad has accumulated experience throughout his career in Federal and Florida Single Audit Acts compliance monitoring and auditing. During his career he has supervised and managed audit engagements for a wide variety of governmental and nonprofit organization clients. In addition, he has performed internal audit work, information technology general controls testing, forensic investigations, and risk assessments for governmental entities.

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

Education, Licenses & Certifications

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

Professional Affiliations

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



Ali Gorman, CPA
Senior Audit Manager

(850) 837-3141 phone

AGorman@cricpa.com

Representative Service Areas

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

Experience

Ali has over 11 years auditing and accounting experience in both the Tallahassee and Destin offices of CRI. She is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as financial institutions and commercial businesses. She is currently the audit manager for over 25 community development districts, and works with several CDD management companies in the State of Florida.

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

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

Education, Licenses & Certifications

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

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Governmental Finance Officers Association (GFOA)





DELIVERING QUALITY TO YOU

AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under [INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS](#). Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See [PAGES 23 – 26](#) for a more detailed description of the relevant approach and methodology.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

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

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.

- **Internal Inspection:** A permanent team of subject matter experts annually perform 150+ reviews of a risk-based sample of partners and engagements.
- **Continuous Process Improvement Reviews:** In addition to #1 above, this ongoing process reviews each audit partner twice annually, representing 300+ reviews each year.



CRI is enrolled in the AICPA Peer Review Program, through which our external reviews are conducted by another independent public accounting firm. We have our accounting and auditing practice triennially reviewed as a member in this program.

Additionally, we are registered with the PCAOB, who performs an external review inspection once every three years.



THE CRI vSTAR™ PROCESS

FREQUENTLY ASKED QUESTIONS

Is the CRI vSTAR™ process secure?

Yes. Three points of focus are:

1. All sessions are encrypted using TLS.
2. All recordings are maintained on encrypted CRI recordings.
3. It eliminates your need to potentially supply user credentials to your auditor.

What are the set-up requirements?

Internet connection and installation of the GoToMeeting App (license provided by CRI) plus:

- For group meetings, TV or projector with HDMI input plus approximately 20 minutes for CRI vSTAR™ kit set-up.

- For one-to-one meetings, a device with sound – and preferably a camera.

How does session scheduling work for the CRI vSTAR™ process?

The process utilizes widely accepted calendaring tools – such as Microsoft Outlook – to schedule audit procedures.

REASONS TO CHOOSE CRI'S VIRTUAL SMART TECH AUDITS & REVIEWS

- 

1 INCREASES TIME EFFICIENCIES
Efficiently scheduled procedures and testing reduce the time your team is "on hold." Technology effectively serves clients with multiple locations and/or remote employees.
- 

2 REDUCES TRAVEL COSTS
Virtually performed procedures minimize travel costs.
- 

3 ENHANCES SPECIALIST INTERACTION
Enjoy access to industry and service specialists, regardless of location, with minimal scheduling and no travel.
- 

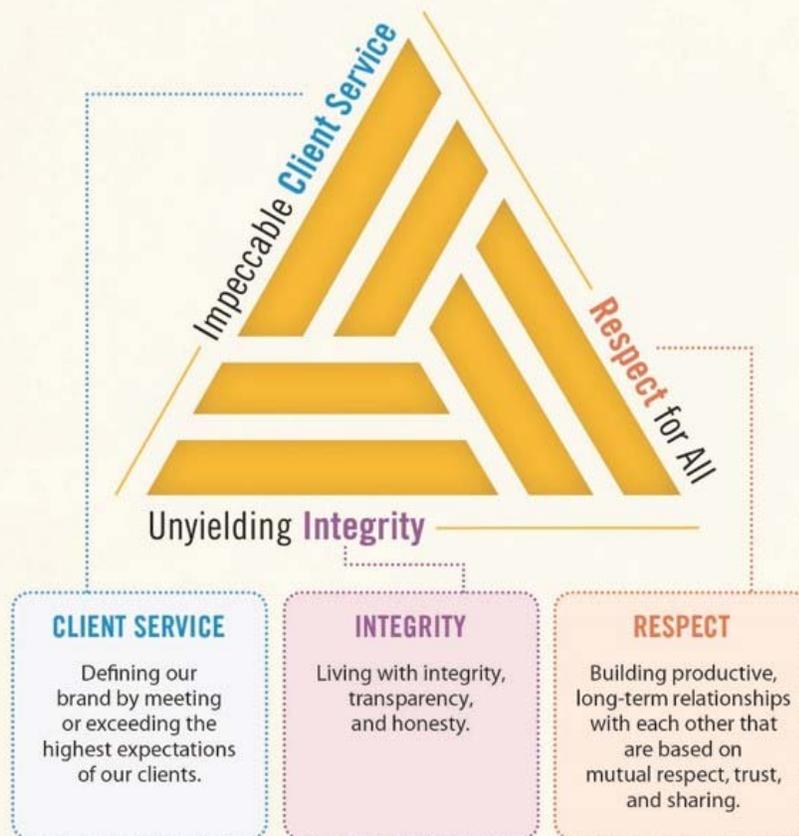
4 MINIMIZES CLIENT TRAINING CRI STAFF
CRI staff members can access prior years' virtual audit recordings for training.
- 

5 EASES EVIDENCE GATHERING BURDEN
Evidence (e.g. screen shots) from walk-throughs and other procedures are captured, mitigating your "homework."



SHARING CRI'S VALUES WITH YOU

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





TRANSITIONING YOU

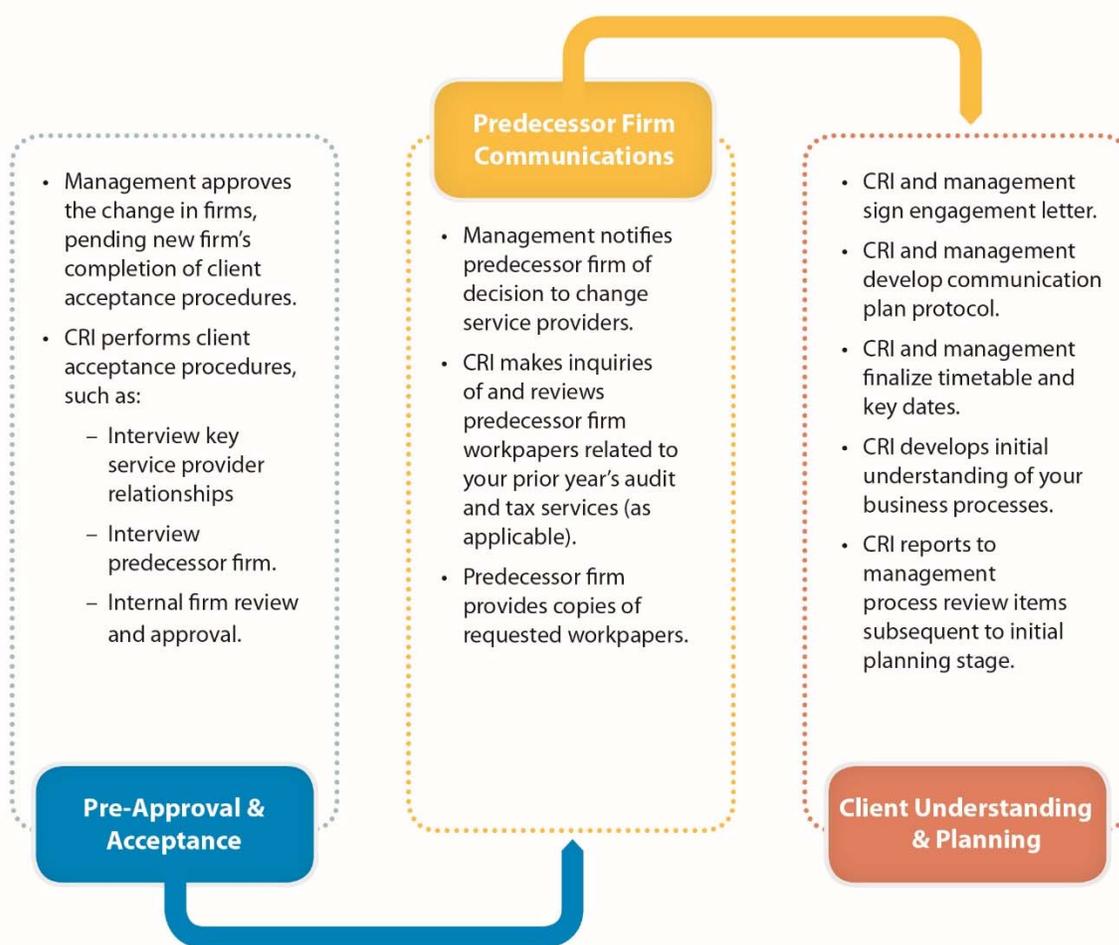
When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

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

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

"As a CPA and former auditor myself, I know that changing auditors can often be difficult and time consuming due to learning curves and new processes. Fortunately, I quickly found that CRI's partners and staff make the transition simple and relatively painless. The significant involvement of the firm's partners is one of the main reasons for this result. CRI's partners are responsive to our needs and professionally handle the entire engagement from beginning to end."

*Ed Oliphant, Chief Financial Officer
Regional Transportation Authority*

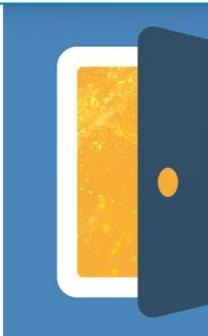


JOINING OUR CONVERSATION



WEBSITE

CRI shines a light on best practices via thousands of articles, videos, informative charts, and descriptive testimonials. With sections dedicated to illuminating insights by industries and services, our easy-to-navigate website highlights trending topics that detail new standards, changing regulations, and other current business topics. From cybersecurity to the new revenue recognition standard, we are ready to proactively answer your questions.



CRInsights

CRInsights are your doorway to in-depth yet down-to-earth explanations of complex topics. We understand that just because a topic makes perfect sense to a CPA doesn't mean that it should to our clients.

- The Busy CFO & Controller's Toolkit for Successfully Implementing the New Revenue Recognition Standard
- 6 Key Ways to Strengthen Your Cybersecurity Posture
- Back to Basics: 5 Key Financial Considerations for Construction Companies
- The Not-for-Profit's Guide to Fraud Prevention



NEWSLETTER

Our team is dedicated to keeping our clients informed, and we prove it by creating a custom monthly e-newsletter with widely-applicable topics. The articles are designed to help you improve your business and personal finances. Popular topics include:

- 3 Things To Improve Business Operations Immediately
- Financial Statement Audits Aren't Designed to Identify Fraud
- Are You a Big "Phish?" Protect from Cybersecurity Whaling Attacks
- You Might Have Money Hiding In Plain Sight

[Sign up at CRlcpa.com.](https://www.cricpa.com)



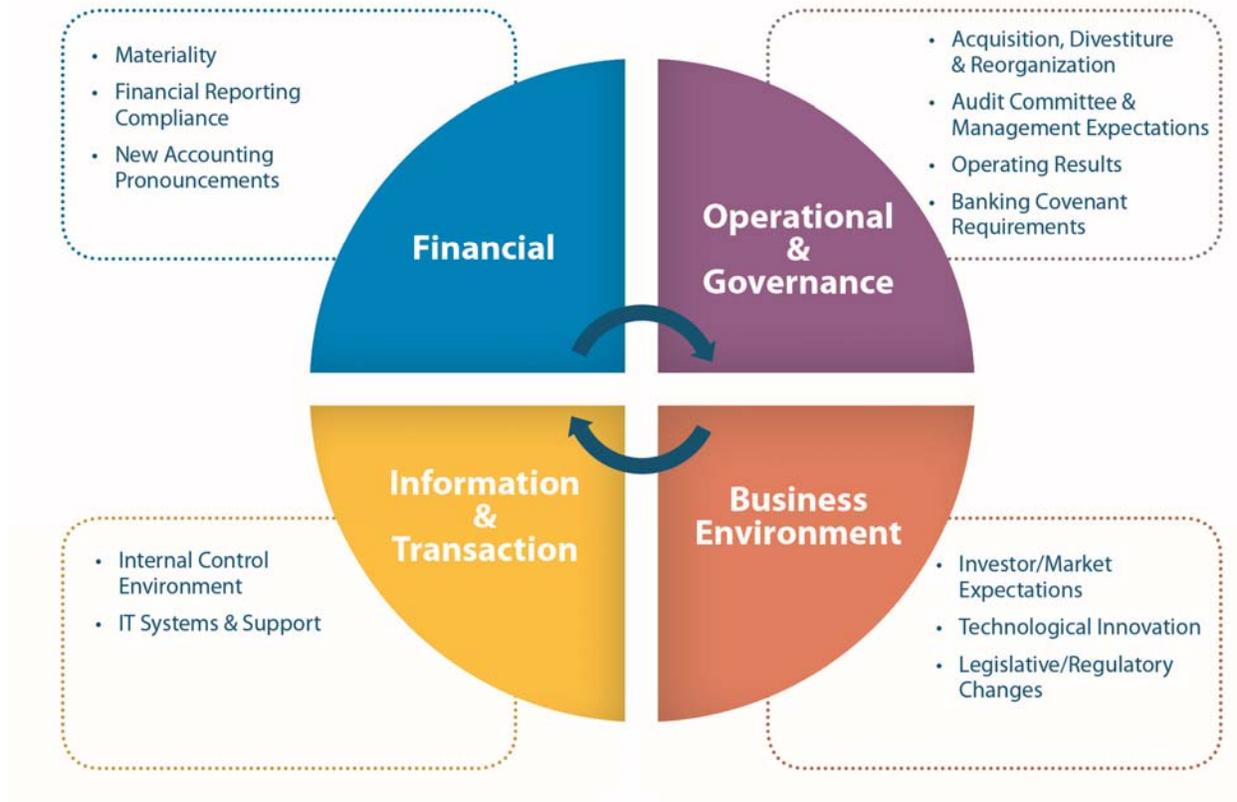
CRI AUDIT FRAMEWORK

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

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

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

We assess risks in the following areas:





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

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

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

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

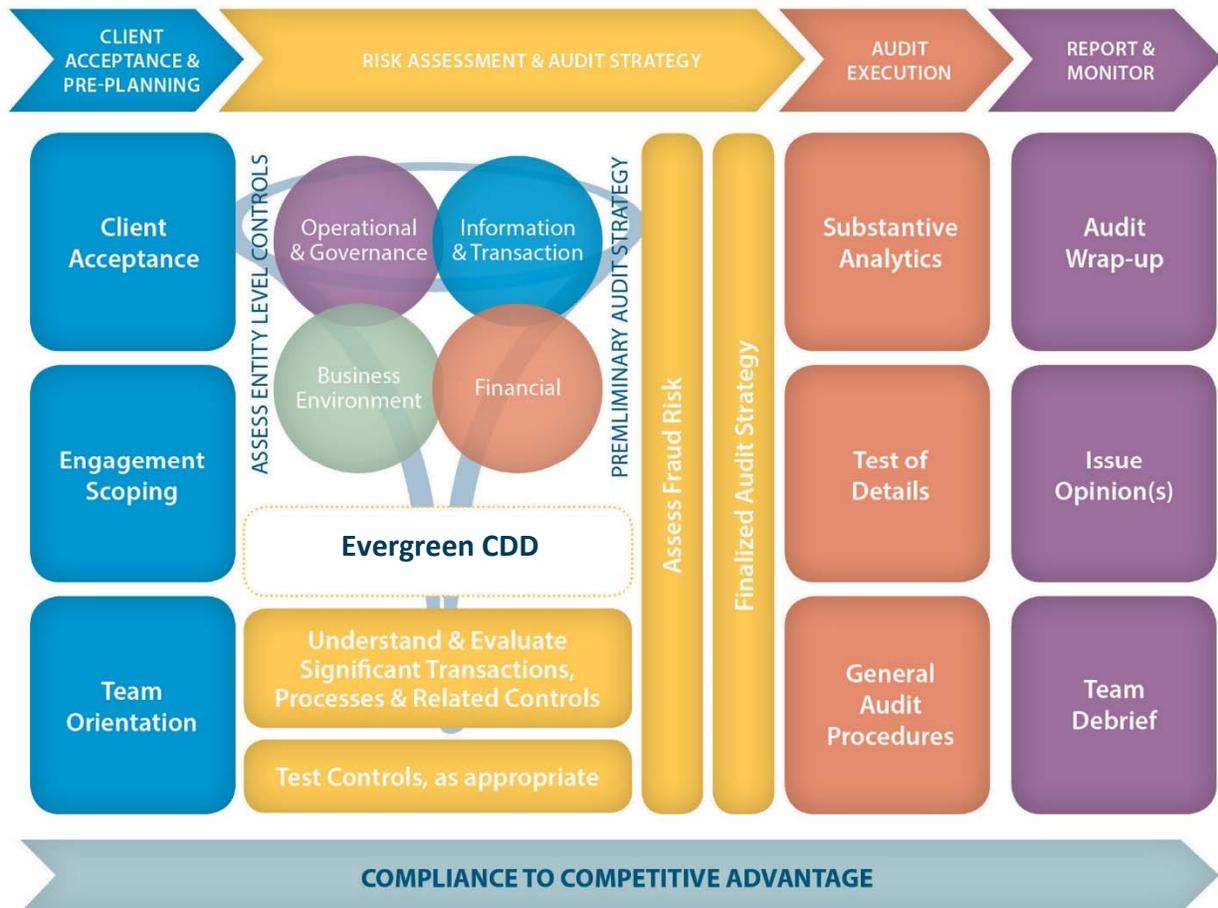
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

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



CRI AUDIT APPROACH

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





CRI AUDIT APPROACH

Stage 1: Client Acceptance & Pre-planning

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

Stage 2: Risk Assessment & Audit Strategy

- Interview client personnel and others, as necessary to understand client-specific objectives and risks.
- Assess environmental and other external risks and potential impact on the audit planning.
- Assess entity level controls including: control environment, risk assessment, information & communication, and monitoring controls.
- Assess management's fraud and IT risk assessment models. Develop independent fraud and IT risk assessment.
- Assess IT General Computer (ITGC) controls, such as IT Environment, Developing & Delivering IT, and Operating IT & Monitoring IT.
- Assess materiality.
- Perform preliminary analytical procedures.
- Map financial statements to significant transactions, processes, IT systems and related controls.
- Develop understanding of significant processes and related controls.
- Determine existence of/reliance on SSAE 16 (formerly SAS 70(s)).
- Test controls including ITGC, as and if deemed appropriate. Tests will include a mix of:
 - inquiry,
 - observation,
 - examination and
 - re-performance.
- Determine reliance on Internal Audit, if applicable (e.g. controls or detailed tests).
- Determine reliance on specialist(s), if applicable (e.g. valuations, pension costs, etc.).
- Finalize risk assessments and develop final audit strategy.

Stage 3: Audit Execution

- Where possible, develop detailed analytical procedures to use as substantive tests to reduce tests of details. Examples include:
 - ratio analysis,
 - regression analysis,
 - trend analysis,
 - predictive tests or
 - reasonableness tests.
- Where possible utilize Computer-Assisted Audit Techniques (CAATs), such as IDEA or ACL to automate testing for more coverage and less disruption to the client.
- Where possible, perform targeted testing (also known as “coverage” testing) of account balances to tests large portions of account balances.
- Perform tests of details, including sampling, if applicable or necessary.
- Perform general audit procedures, as and if applicable, such as tests related to:
 - commitments and contingencies,
 - legal letters,
 - management representations,
 - reviews of Board minutes,
 - related party transactions,
 - debt covenants and
 - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit Tests.

Stage 4: Report & Monitor

- Continually monitor the audit and provide feedback as agreed during scoping or more frequently, as deemed appropriate.
- Conclude the audit (i.e. issue opinions and/or reports).
- Develop and present required communications, including management letter comments.
- Perform an internal team de-briefing to identify areas for improvement.
- Welcome the opportunity for an external de-briefing with our clients to improve.



APPENDIX A – RFP DOCUMENTS

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Evergreen Community Development District, located in Manatee County, 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 option additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

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

Proposers must provide one (1) electronic copy (on CD or flash drive) and one (1) unbound, hardcopy of proposal to Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Manager") telephone (561) 571-0010, in an envelope marked on the outside "Auditing Services - Evergreen Community Development District." Proposals must be received by 12:00 p.m., on March 25, 2019, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Craig Wrathell
District Manager



APPENDIX A – RFP DOCUMENTS

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2019

Manatee County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 12:00 p.m., on March 25, 2019, at the offices of District Manager, located at Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, telephone (561) 571-0010. Proposals will be publicly opened at that time.

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

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

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

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

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



APPENDIX A – RFP DOCUMENTS

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

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum 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) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or

APPENDIX A – RFP DOCUMENTS



failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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



APPENDIX A – RFP DOCUMENTS

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT AUDITOR SELECTION EVALUATION CRITERIA

- 1. Ability of Personnel. (20 Points)**
(E.g., geographic location of the firm’s headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)
- 2. Proposer’s Experience. (20 Points)**
(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)
- 3. Understanding of Scope of Work. (20 Points)**
Extent to which the proposal demonstrates an understanding of the District’s needs for the services requested.
- 4. Ability to Furnish the Required Services. (20 Points)**
Extent to which the proposal demonstrates the adequacy of Proposer’s financial resources and stability as a business entity necessary to complete the services required.
- 5. Price. (20 Points)*****
Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.
- Total (100 Points)**

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

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**PROPOSAL TO PROVIDE
AUDITING SERVICES TO THE**

**EVERGREEN COMMUNITY
DEVELOPMENT DISTRICT**

**FOR THE FISCAL YEAR ENDING
SEPTEMBER 30, 2019
With the option for annual renewals**

REQUEST FOR PROPOSAL - AUDIT SERVICES

March 25, 2019

Submitted by:

MCDIRMIT  DAVIS
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

**934 NORTH MAGNOLIA AVENUE
SUITE 100
ORLANDO, FLORIDA 32803
(407) 843-5406**

CONTACT: Tamara Campbell, C.P.A.

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www.mcdirmitdavis.com

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Letter of Interest

MCDIRMIT DAVIS

CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

March 25, 2019

Craig Wrathell, District Manager
Evergreen Community Development District
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of *Evergreen Community Development District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit as defined in Sec. 11.45(l)(b), Florida Statutes, of the basic financial statements of *Evergreen Community Development District* for the fiscal year ending September 30, 2019. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
2. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- We presently audit **sixty-seven Community Development Districts**, fourteen municipalities and one water authority and have an excellent working knowledge of generally accepted accounting principles related to governmental entities. We assist in the preparation of the CAFR for most of these governmental entities.
- We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" for between ten and twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's CAFR is linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the *Government Auditing Standards* issued by the Comptroller General of the United States. Our firm is independent of *Evergreen Community Development District* as defined by *Government Auditing Standards*.

- We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.
- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and serves on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 31 people and **10 of those are governmental audit staff**.
- As the current auditors for the District, we are knowledgeable about the District's history.
- We certify that we do not discriminate on the basis of race, color, sex, religion, disability, national origin, ancestry, sexual orientation, familial status, age, or any other protected characteristic as established in the Equal Employment Opportunity law.

McDirmitt Davis and Company, LLC has not colluded with any of the Proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract, and are properly licensed.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 934 North Magnolia Avenue, Suite 100, Orlando, Florida 32803, or phone (407) 843-5406.

We would consider it a privilege to serve as independent auditors for *Evergreen Community Development District*.

Sincerely,

McDIRMIT DAVIS & COMPANY, LLC



Tamara Campbell, C.P.A.

Company Background

Company Background

Description and History of Audit Firm

McDirmit Davis & Company, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners and managers have over 150 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal.

Our firm now consists of the following staff:

Partners	3
Managers	6
Seniors	2
Staff Accountants/Paraprofessionals	14
Support Staff	5
Information Systems	
Technology Staff	<u>1</u>
	<u>31</u>

The total number of governmental audit staff is ten (10). We are members of the American and Florida Institutes of Certified Public Accountants and an associate member of the Governmental Finance Officers Association. We are also a member of the *Governmental Audit Quality Center*.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2010-2016 is as follows:

- **Sixty-seven Community Development Districts**
- **Sun'n Lake of Sebring Improvement District**
- City of Winter Springs, Florida *
- City of Ocoee, Florida *
- City of Longwood, Florida *
- City of Lake Mary, Florida*
- City of Belle Isle, Florida *
- City of Mascotte, Florida
- City of Tavares, Florida *
- Town of Windermere, Florida
- City of Clermont, Florida *
- City of Maitland, Florida *
- City of Oviedo, Florida*
- City of Inverness, Florida*
- City of Orange City, Florida*
- City of Groveland, Florida



- These entities are presently clients of McDirmit Davis & Company, LLC
- These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.

Engagement Team

The following supervisory people will work on the audit:

- Tamara Campbell, C.P.A., engagement partner
- Ehab Azer, C.P.A., audit manager
- Matthew Lee, C.P.A., audit supervisor
- Gina Kleindorfer, IT specialist



All of the above people have considerable experience on governmental audit engagements. Resumes detailing their experience follow on pages 8 through 11. All supervisory personnel assigned to the audit, except the IT Professional, are Certified Public Accountants. The engagement partner and audit supervisor will be assigned to audit on a full-time basis.

The professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants. Our policy is to assign staff accountants to the same audit each year, however, rotate the areas they work on. We will notify the District prior to assigning new staff to the audit.

License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. We can provide a copy of actual License, if requested.

Independence

McDermitt Davis & Company, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.

Governmental Audit Quality Center

McDermitt Davis & Company, LLC is a member of the AICPA's Governmental Audit Quality Center which is dedicated to establishing the highest standards of audit quality in the governmental accounting and audit sector.

External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants **since 1985**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity. We received a "pass" opinion on each review, which represents the best opinion that a firm can receive.

On our most recent peer review performed in 2017, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have never been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this page. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.

Federal or State Reviews

Any Federal or State desk review has resulted in no findings and we have never undergone a Federal or State field audit.

Other Services Provided

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice. Below is a listing of the type of other services that we have provided to governmental clients.

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Internal audit services.
3. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
4. Assistance on early implementation of new GASB Statements.
5. Assisting in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
6. Detailed internal control studies and evaluations of accounting systems.



Report on the Firm's System of Quality Control

October 13, 2017

To the Owners of McDirmit Davis & Company, LLC
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 McDirmit Davis & Company, LLC (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 employee benefit plans.

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 McDirmit Davis & Company, LLC 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*. McDirmit Davis & Company, LLC has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.

Continuing Education

McDermitt Davis & Company, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2 year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the Florida Governmental Financial Officer's Association Annual Conference which provides 22 hours of training in governmental accounting and auditing.

As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we would be happy to teach seminars for the benefit of the District's accounting staff.



Information Technology

Our firm has one dedicated Information Technology specialist who has several years' experience in setting up and administering computer systems and networks of all sizes. In addition, all ten governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use Data Analysis Software, which enables us to obtain 100% of selected data and **test** "through your computer system."

One of the services we provide our clients is CLIENT PORTAL. This is a convenient online storage space in which files can be effortlessly uploaded, downloaded, stored and shared in a safe and secure environment. We understand that every business has different requirements when it comes to IT systems. To help you find the best IT system to suit your needs, our IT Specialist will evaluate your network and provide a comprehensive solution.

Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.

Experience

Resume - Tammy Campbell, CPA Partner



Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida, 2007

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Member of the Orange County School Board Audit Advisory Committee

Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans.

Experience

- Tammy has thirteen (13) years of governmental accounting and auditing experience, including municipalities and airport authorities.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all 14 municipalities in the CAFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

Governmental Audit Experience (Past 5 years)

- **Over 60 Community Development Districts**
- City of Umatilla
- City of Clermont
- City of Oviedo
- City of Lake Mary
- City of Ocoee
- City of Tavares
- City of Orange City
- Town of Windermere
- City of Longwood
- City of Belle Isle
- City of Winter Springs
- City of Maitland
- City of Mascotte
- Homosassa Water District
- City of Inverness



Resume - Ehab Azer, CPA
Audit Manager

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Alexandria
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Member Seminole County Chamber of Commerce, Economic Development Committee

Continuing Professional Education

Ehab has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Ehab joined McDirmit Davis and Company, LLC in 2018 with over 16 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.
- Ehab has performed audits on over 30 governmental entities subject to government auditing standards and federal and state single audit requirements.

Governmental Audit Experience (Past 5 years)

- City of Winter Springs
- City of Oviedo
- City of Ocoee
- City of Longwood
- **Various Community Development Districts**
- City of Lake Mary
- City of Clermont
- City of Mascotte
- City of Orange City

Resume - Matthew Lee, CPA
Audit Supervisor



Education, Certifications, and Licenses

- Master of Science in Accounting, University of Central Florida
- Master of Public Administration, University of Central Florida
- B.S. in Public Administration, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Matthew has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Matthew has 6 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

Governmental Audit Experience (Past 5 years)

- City of Ocoee
- City of Clermont
- City of Oviedo
- City of Winter Springs
- **Sun 'N Lake Improvement District**
- **Various Community Development Districts**
- Town of Windermere
- City of Longwood
- City of Tavares
- City of Umatilla
- City of Belle Isle

Resume - Gina Kleindorfer
Information Technology Specialist



Education, Certifications, and Licenses
Associates Degree, Indiana University

Experience

Gina is an IT Professional with over 25 years' experience, directing a broad range of corporate IT security initiatives while participating in planning, analyzing, and implementing solutions in support of business objectives. She has provided comprehensive secure network design, system analysis and full lifecycle project management. Gina has hands-on experience leading all stages of system development, including design, architecture, testing and support. Her outstanding project and program leadership allows her to be able to coordinate and direct all phases of projects.

Key Skills

- Network & System Security
- Risk Management
- Vulnerability Assessments
- Authentication & Access Control
- System Monitoring
- System Integration Planning
- Multitier Network Architectures
- Implementation Planning
- End-user Training
- Staff Leadership/Mentoring
- System Administration
- Application Management
- User Requirements Analysis
- Help Design/Technical Support

Technology Summary

<u>Security Technologies:</u>	Anti-Virus Tools; Disaster Recovery, Network Administration; PCI security standards
<u>Systems:</u>	Windows (all)
<u>Networking:</u>	LANs, WANs, VPNs, Routers, Firewalls, TCP/IP

References of Governmental Accounting Experience:

Principal Client Contact	Scope of Work	Years
Sun'n Lake of Sebring Improvement District		
Ms. Tanya Cannady, General Manager. 5306 Sun'n Lake Blvd. Sebring, FL 33872 tcannady@snldistrict.org	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2011 to Present
Rizzetta & Company (30 District Audits)		
Mr. Scott Brizendine Manager, District Finance Services 12750 Citrus Park Lane Suite 115 Tampa, Florida 33625 sbrizendine@rizzetta.com	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2008 to Present
Wrathell Hunt and Associates (6 District Audits)		
Mr. Jeffrey Pinder Controller 2300 Glades Road Suite 410W Boca Raton, Florida 33431 pinderj@whhassociates.com	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2015 to Present
GMS (10 District Audits)		
Mr. Darrin Mossing, President dmossing@gmstnn.com	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2010 to Present
City of Mascotte, Florida		
Mr. Jim Gleason, City Mgr. 100 East Myers Blvd. Mascotte, FL 34753 jim.gleason@cityofmascotte.com	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2000 to Present
City of Longwood, Florida		
Ms. Lisa Snead, Finance Director 175 W. Warren Avenue Longwood, FL 32750 (407)260-3475 lsnead@longwoodfl.org	<ul style="list-style-type: none"> Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR Received GFOA's "Certificate of Achievement" 	1991 to 1993 and 1997 to Present

References of Governmental Accounting Experience - Continued:

Principal Client Contact	Scope of Work	Years
Town of Windermere, Florida		
Mr. Robert Smith, Town Manager 614 Main Street Windermere, FL 34786 (407)876-2563 rsmith@town.windermere.fl.us	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and Preparation of Financials 	2000 to Present
City Tavares, Florida		
Ms. Lori Houghton, Finance Director P.O. Box 1068 Tavares, FL 32778-1068 (352) 742-6212 lhoughton@tavares.org	<ul style="list-style-type: none"> Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR Utility and Franchise Tax Audits 	1988 to Present
City of Ocoee, Florida		
Ms. Donna Bruno, Chief Accountant 150 Lakeshore Drive Ocoee, FL 34761 (407) 905-3200 dbruno@ocoe.org	<ul style="list-style-type: none"> Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR Received GFOA's "Certificate of Achievement" 	1985 to Present
City of Lake Mary, Florida		
Ms. Jackie Sova, City Manager 100 N. Country Club Road Lake Mary, FL 32749 (407) 585-1409 jsova@lakemaryfl.com	<ul style="list-style-type: none"> Annual Financial & Compliance Audit Received GFOA's "Certificate of Achievement" 	1997 to Present
City of Winter Springs, Florida		
Mr. Shawn Boyle, Finance Director 1126 E. State Road 434 Winter Springs, FL 32708 (407) 971-5544 sboyle@winterspringsfl.org	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of CAFR Received GFOA's "Certificate of Achievement" 	2000 to Present

Service Approach

Service Approach

Our audit will be segmented as follows:

Phase 1:	Audit Planning
Phase 2:	Evaluation and Testing of Internal Controls
Phase 3:	Substantive Testing
Phase 4:	Reporting

Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our “permanent file,” which consists of copies of organizational charts, District manuals, documents, and financial and other management systems.

We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of SAS 94 *The Effect of Information Technology on the Auditor’s Consideration of Internal Control in a Financial Statement Audit*. We will also gather information to identify fraud risks as required by SAS 99 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the District to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the District with a list of all schedules to be prepared by the District.

Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed. As part of our tests of controls, we will include tests of compliance with applicable ordinances, laws and federal regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of Data Analysis Software.



Service Approach - Continued

Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued

Our control testing includes obtaining an understanding of the computer software used by the District, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to District files.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting systems.

Phase 3: Substantive Testing

Prior to starting year-end substantive testing, we will have a pre-audit meeting with the District Manager. We plan to use an audit senior for the audit. The partner or senior will always be in the field to supervise the work.

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification. Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We will keep the District's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the District Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management.

Phase 4: Reporting

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the review partner. This second review is required as part of McDermitt Davis and Company's internal system of quality control and ensures the District receives the best service possible.

We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on 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

We will provide technical assistance to the District to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format.

Cost Proposal

Cost Proposal

We understand the requested services include audits of the District's financial statements for the year ended September 30, 2019, with the option of annual renewals. The audit will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

McDirmitt Davis & Company, LLC is duly licensed under Chapter 473, Florida Statutes and is qualified to conduct audits in the State of Florida and audits in accordance with *Government Auditing Standards*.

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit. Note that in the year the District first issues Bonds, the audit fee will increase \$800 in the year of bond issuance.

<u>Audit fees (All-Inclusive)</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Audit Fee - No Bonds Issued and Outstanding	\$4,000	\$4,100	\$4,200
Audit Fee - Bonds Issued and Outstanding	\$4,800	\$4,900	\$5,000

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

8D

EVERGREEN COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
Berger, Toombs, Elam, Gaines & Frank						
Carr, Riggs & Ingram, LLC						
McDermitt Davis and Company, LLC						

NOTES:

Completed by: _____
Board Member's Signature

Date: _____

Printed Name of Board Member

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

9

**EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JANUARY 31, 2019**

**EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JANUARY 31, 2019**

	General Fund	Total Governmental Funds
ASSETS		
Due from Landowner	\$ 9,410	\$ 9,410
Total assets	\$ 9,410	\$ 9,410
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 3,049	\$ 3,049
Accrued wages payable	861	861
Deferred revenue	3,910	3,910
Landowner advance	5,500	5,500
Total liabilities	13,320	13,320
 DEFERRED INFLOWS OF RESOURCES		
Deferred receipts	-	-
Total deferred inflows of resources	-	-
 Fund balances:		
Unassigned	(3,910)	(3,910)
Total fund balances	(3,910)	(3,910)
 Total liabilities, deferred inflows of resources and fund balances	 \$ 9,410	 \$ 9,410

**EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JANUARY 31, 2019**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Landowner contribution	\$ -	\$ -	\$ 83,908	0%
Total revenues	<u>-</u>	<u>-</u>	<u>83,908</u>	0%
EXPENDITURES				
Professional & administrative				
Supervisors	861	861	6,000	14%
Management/accounting/recording	2,667	2,667	32,000	8%
Legal	-	-	25,000	0%
Engineering	-	-	5,500	0%
Dissemination agent	-	-	333	0%
Telephone	16	16	200	8%
Postage	-	-	500	0%
Printing & binding	42	42	500	8%
Legal advertising	-	-	6,000	0%
Annual special district fee	125	125	175	71%
Insurance - GL, POL	-	-	5,500	0%
Contingencies/bank charges	-	-	500	0%
Website				
Hosting & development	-	-	1,350	0%
ADA compliance	199	199	350	57%
Total professional & administrative	<u>3,910</u>	<u>3,910</u>	<u>83,908</u>	5%
Excess/(deficiency) of revenues over/(under) expenditures	(3,910)	(3,910)	-	
Fund balances - beginning	-	-	-	
Fund balances - ending	<u>\$ (3,910)</u>	<u>\$ (3,910)</u>	<u>\$ -</u>	

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

10A

DRAFT

**MINUTES OF MEETING
EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT**

The Evergreen Community Development District held a Landowners' Meeting on March 8, 2019, at 10:00 a.m., at the office of ZNS Engineering, 201 5th Ave., Dr. E, Bradenton, Florida 34208.

Present at the meeting were:

Craig Wrathell	District Manager
Cindy Cerbone	Wrathell, Hunt and Associates, LLC
Tucker Mackie (via telephone)	District Counsel
Les Basnight	
Rhett Johnson	
Charles Conoley	
Clifton Fischer	
Paul Cheeks	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Wrathell called the meeting to order at 10:47 a.m.

SECOND ORDER OF BUSINESS

Affidavit/Proof of Publication

The affidavit of publication was included for informational purposes.

THIRD ORDER OF BUSINESS

Election of Chair to Conduct Landowners' Meeting

Those in attendance were agreeable to Mr. Wrathell serving as Chair to conduct the Landowners' meeting.

FOURTH ORDER OF BUSINESS

Election of Supervisors [All Seats]

A. Nominations

Mr. Basnight nominated the following:

39 Seat 1 Les Basnight
 40 Seat 2 Rhett Johnson
 41 Seat 3 Charles Conoley
 42 Seat 4 Clifton Fischer
 43 Seat 5 Paul Cheeks

44 No other nominations were made.

45 **B. Casting of Ballots**

46 **i. Determine Number of Voting Units Represented**

47 Mr. Wrathell stated that Mr. Basnight, as an officer of the Landowner, represented 141
 48 voting units, comprised of the following:

49	Parcel ID 1418600001	60.87 acres	61 votes
50	Parcel ID 1538400001	40 acres	40 votes
51	Parcel ID 1528300005	9.6 acres	10 votes
52	Parcel ID 1538310002	15 acres	15 votes
53	Parcel ID 1538300003	15 acres	15 votes

54 Mr. Basnight may cast up to 141 votes, per Seat.

55 No other voting units were represented.

56 **ii. Determine Number of Voting Units Assigned by Proxy**

57 No voting units were assigned by proxy.

58 Mr. Basnight cast the following votes:

59	Les Basnight	Seat 1	141 votes
60	Rhett Johnson	Seat 2	141 votes
61	Charles Conoley	Seat 3	140 votes
62	Clifton Fischer	Seat 4	140 votes
63	Paul Cheeks	Seat 5	140 votes

64 **C. Ballot Tabulation and Results**

65 Mr. Wrathell presented the following ballot tabulation and results and the terms for
 66 each Seat:

67	Les Basnight	Seat 1	141 votes	Four-year Term
68	Rhett Johnson	Seat 2	141 votes	Four-year Term

69	Charles Conoley	Seat 3	140 votes	Two-year Term
70	Clifton Fischer	Seat 4	140 votes	Two-year Term
71	Paul Cheeks	Seat 5	140 votes	Two-year Term

72

73 **FIFTH ORDER OF BUSINESS** **Landowners' Questions/Comments**

74

75 There being no Landowners' questions or comments, the next item followed.

76

77 **SIXTH ORDER OF BUSINESS** **Adjournment**

78

79 There being no further business to discuss, the meeting adjourned at 10:51 a.m.

80

81

82 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

10B

DRAFT
MINUTES OF MEETING
EVERGREEN
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Evergreen Community Development District held a Public Hearing and Regular Meeting on March 8, 2019, at 10:00 a.m., at the office of ZNS Engineering, 201 5th Ave., Dr. E, Bradenton, Florida 34208.

Present at the meeting were:

Les Basnight	Chair
Rhett Johnson	Vice Chair
Charles Conoley	Assistant Secretary
Clifton Fischer	Assistant Secretary
Paul Cheeks	Assistant Secretary

Also present were:

Craig Wrathell	District Manager
Cindy Cerbone	Wrathell, Hunt and Associates, LLC
Tucker Mackie (via telephone)	District Counsel

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Wrathell called the meeting to order at 10:59 a.m. The results of the Landowners' Election, held just prior to this meeting, were:

Les Basnight	Seat 1	141 votes	Four-year Term
Rhett Johnson	Seat 2	141 votes	Four-year Term
Charles Conoley	Seat 3	140 votes	Two-year Term
Clifton Fischer	Seat 4	140 votes	Two-year Term
Paul Cheeks	Seat 5	140 votes	Two-year Term

All Supervisors were present, in person.

SECOND ORDER OF BUSINESS

Public Comments

There were no public comments.

40 **THIRD ORDER OF BUSINESS**

Administration of Oath of Office to Newly Elected Board of Supervisors (*the following will also be provided in a separate package*)

41
42
43
44
45 Mr. Wrathell, a Notary of the State of Florida and duly authorized, administered the
46 Oath of Office to Mr. Les Basnight, Mr. Rhett Johnson, Mr. Charles Conoley, Mr. Clifton Fischer
47 and Mr. Paul Cheeks. He provided and explained the following items:

- 48 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- 49 **B. Membership, Obligations and Responsibilities**
- 50 **C. Chapter 190, Florida Statutes**
- 51 **D. Financial Disclosure Forms**
 - 52 **i. Form 1: Statement of Financial Interests**
 - 53 **ii. Form 1X: Amendment to Form 1, Statement of Financial Interests**
 - 54 **iii. Form 1F: Final Statement of Financial Interests**
- 55 **E. Form 8B: Memorandum of Voting Conflict**

56
57 **FOURTH ORDER OF BUSINESS**

Consideration of Resolution 2019-27, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date

58
59
60
61
62
63
64 Mr. Wrathell presented Resolution 2019-27. The results of the Landowners' election
65 were as previously stated.

66
67 **On MOTION by Mr. Conoley and seconded by Mr. Fischer, with all in favor,**
68 **Resolution 2019-27, Canvassing and Certifying the Results of the Landowners'**
69 **Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes,**
70 **and Providing for an Effective Date, was adopted.**

71
72
73 **FIFTH ORDER OF BUSINESS**

Consideration of Resolution 2019-28, Designating a Chair, a Vice Chair, a Secretary, Assistant Secretaries, a Treasurer and an Assistant Treasurer of the Evergreen Community Development District, and Providing an Effective Date

79 Mr. Wrathell presented Resolution 2019-01. Mr. Conoley nominated the following slate
80 of officers:

81	Les Basnight	Chair
82	Rhett Johnson	Vice Chair
83	Craig Wrathell	Secretary
84	Charles Conoley	Assistant Secretary
85	Clifton Fischer	Assistant Secretary
86	Paul Cheeks	Assistant Secretary
87	Cindy Cerbone	Assistant Secretary
88	Craig Wrathell	Treasurer
89	Jeff Pinder	Assistant Treasurer

90 No other nominations were made.

91

92 **On MOTION by Mr. Fischer and seconded by Mr. Johnson, with all in favor,**
93 **Resolution 2019-28, Designating a Chair, a Vice Chair, a Secretary, Assistant**
94 **Secretaries, a Treasurer and an Assistant Treasurer of the Evergreen**
95 **Community Development District, and Providing an Effective Date, was**
96 **adopted.**

97

98

99 **SIXTH ORDER OF BUSINESS** **Consideration the Following Organizational**
100 **Matters:**

101

102 • ***Hear testimony from the affected property owners as to the propriety and advisability***
103 ***of making the improvements and funding them with special assessments on the***
104 ***property.***

105 • ***Thereafter, the governing authority shall meet as an equalizing board to hear any and***
106 ***all complaints as to the special assessments on the basis of justice and right.***

107 These items occurred later in this section.

108 **A. Affidavit/Proof of Publication**

109 This item was provided for informational purposes.

110 **B. Mailed Notice to Property Owner(s)**

111 A copy of the Affidavit of Mailing, Certified Mail receipt and Mailed Notice were
112 provided for informational purposes.

113 **C. Presentation of Engineer's Report (for informational purposes)**

114 Mr. Wrathell stated that the Engineer's Report sets forth that the total Capital
115 Improvement Plan (CIP) is \$14.73 million.

116 **D. Presentation of Master Special Assessment Methodology Report *(for informational***
117 ***purposes)***

118 Mr. Wrathell reviewed the Master Special Assessment Methodology Report and noted
119 the following:

120 ➤ Page 7: The District can issue up to \$19,030,000 in bonds, which would initially be
121 levied across all 140.47 acres in the District, which equates to \$135,473.77 per gross acre.

122 ➤ Pages 11, 12 and 13, Tables 1 through 5: Reflect the Development Plan by product and
123 totaling 417 total units, Supplemental CDD Project Area for the CIP totaling \$14.73 million,
124 Preliminary Sources and Uses of Funds presuming 100% of the improvements are financed, the
125 Benefit Allocation with the Equivalent Residential Unit (ERU) weighting for each product type
126 and the Assessment Apportionment for each product type.

- 127 • ***Hear testimony from the affected property owners as to the propriety and advisability***
128 ***of making the improvements and funding them with special assessments on the***
129 ***property.***

130

131 **On MOTION by Mr. Fischer and seconded by Mr. Conoley, with all in favor, the**
132 **Public Hearing was opened.**

133

134

135 No members of the public spoke.

136

137 **On MOTION by Mr. Fischer and seconded by Mr. Conoley, with all in favor, the**
138 **Public Hearing was closed.**

139

140

- 141 • ***Thereafter, the governing authority shall meet as an equalizing board to hear any and***
142 ***all complaints as to the special assessments on the basis of justice and right.***

143 The Board, sitting as the Equalizing Board, made no changes to the CIP or Special
144 Assessment Methodology.

145 Ms. Mackie posed and Mr. Wrathell responded to the following questions:

146 Ms. Mackie: As to your Report, do the lands subject to the assessments receive special
147 benefit from the District's Improvement Plan?

148 Mr. Wrathell: Yes, they do.

149 Ms. Mackie: Are the assessments reasonably apportioned among the lands subject to
150 the special assessment?

151 Mr. Wrathell: Yes.

152 Ms. Mackie: Is it reasonable, proper and just to assess the costs of the project against
153 the land in accordance with the Methodology presented and the assessments, as set forth, on
154 the assessment roll attached to the Methodology?

155 Mr. Wrathell: Yes.

156 Ms. Mackie: In the final assessment roll, will the benefits be equal to or in excess of the
157 assessments when allocated as set forth in the Methodology?

158 Mr. Wrathell: Yes.

159 Ms. Mackie: Is it in the best interest of the District that the assessments be paid and
160 collected in the manner set forth in the Methodology?

161 Mr. Wrathell: Yes

162 **E. Consideration of Resolution 2019-29, Authorizing District Projects for Construction
163 and/or Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming,
164 and Levying Special Assessments on Property Specially Benefited by Such Projects to
165 Pay the Cost Thereof; Providing for the Payment and the Collection of Such Special
166 Assessments by the Methods Provided for by Chapters 170, 190 and 197, Florida
167 Statutes; Confirming the District's Intention to Issue Special Assessment Revenue
168 Bonds; Making Provisions for Transfers of Real Property to Governmental Bodies;
169 Providing for the Recording of an Assessment Notice; Providing for Severability,
170 Conflicts and an Effective Date**

171 Mr. Wrathell presented Resolution 2019-29 and read the title.

172

173 **On MOTION by Mr. Fischer and seconded by Mr. Conoley, with all in favor,
174 Resolution 2019-29, Authorizing District Projects for Construction and/or
175 Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming,
176 and Levying Special Assessments on Property Specially Benefited by Such
177 Projects to Pay the Cost Thereof; Providing for the Payment and the Collection
178 of Such Special Assessments by the Methods Provided for by Chapters 170, 190
179 and 197, Florida Statutes; Confirming the District's Intention to Issue Special
180 Assessment Revenue Bonds; Making Provisions for Transfers of Real Property
181 to Governmental Bodies; Providing for the Recording of an Assessment Notice;
182 Providing for Severability, Conflicts and an Effective Date, was adopted.**

183 SEVENTH ORDER OF BUSINESS

Review/Discussion/Ranking of Response to Request for Qualifications for Engineering Services

184
185
186

187 A. Affidavit/Proof of Publication

188 B. RFQ Package

189 C. Respondent

- 190 • ZNS Engineering, L.C.

191 Mr. Wrathell stated that the Interim District Engineer, ZNS Engineering, L.C. (ZNS), was
 192 the only respondent to the Request for Qualifications (RFQ) and, in Management’s opinion, ZNS
 193 is highly qualified. Ms. Mackie stated that nothing prevents consideration of just one
 194 respondent.

195 D. Ranking

196 Staff’s recommendation was to allocate the full amount of points available for each
 197 category with the exception of Category 5, where no points were allocated. ZNS received 95 of
 198 100 possible points.

199 E. Engagement of District Engineer

200

201 **On MOTION by Mr. Fischer and seconded by Mr. Conoley, with all in favor,**
 202 **acceptance of Staff’s recommendation to rank ZNS Engineering, L.C., as the**
 203 **Number 1 ranked respondent, authorization for District Counsel and Staff to**
 204 **negotiate and prepare a Continuing Services Agreement for District**
 205 **Engineering Services, was approved.**

206
207

208 EIGHTH ORDER OF BUSINESS

Approval of February 1, 2019 Organizational Meeting Minutes

209
210

211 Mr. Wrathell presented the February 1, 2019 Organizational Meeting Minutes.

212

213 **On MOTION by Mr. Fischer and seconded by Mr. Conoley, with all in favor, the**
 214 **February 1, 2019 Organizational Meeting Minutes, as presented, were**
 215 **approved.**

216
217

218 NINTH ORDER OF BUSINESS

Staff Reports

219

220 A. District Counsel: *Hopping Green & Sams, P.A.*

221 There being no report, the next item followed.

222 **B. District Engineer: *ZNS Engineering, L.C.***

223 There being no report, the next item followed.

224 **C. District Manager: *Wrathell, Hunt and Associates, LLC***

225 • **UPCOMING MEETINGS**

226 ○ **April 5, 2019 at 10:00 a.m.**

227 ○ **May 3, 2019 at 10:00 a.m.**

228 The next meetings would be held on April 5 and May 3, 2019 at 10:00 a.m.

229

230 **TENTH ORDER OF BUSINESS**

Board Members' Comments/Requests

231

232 There being no Board Members' comments or requests, the next item followed.

233

234 **ELEVENTH ORDER OF BUSINESS**

Public Comments

235

236 There being no public comments, the next item followed.

237

238 **TWELFTH ORDER OF BUSINESS**

Adjournment

239

240 There being nothing further to discuss, the meeting adjourned.

241

242 **On MOTION by Mr. Fischer and seconded by Mr. Conoley, with all in favor, the**
243 **meeting adjourned at 11:10 a.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

EVERGREEN

COMMUNITY DEVELOPMENT DISTRICT

11C

**EVERGREEN COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF FISCAL YEAR 2019 MEETINGS**

The Board of Supervisors (“Board”) of the Evergreen Community Development District (“District”) will hold meetings for Fiscal Year 2019 at 10:00 a.m., at the office of ZNS Engineering, 201 5th Ave., Dr. E, Bradenton, Florida 34208, as follows:

March 8, 2019
April 5, 2019
May 3, 2019
June 7, 2019
July 5, 2019
August 2, 2019
September 6, 2019

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. The meetings may be continued to a date, time, and place to be specified on the record at the meetings. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at the meetings because of a disability or physical impairment should contact the District Office at (877) 276-0889 at least forty-eight (48) hours prior to the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 800-955-8770, for aid in contacting the District Office.

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

**District Manager
Evergreen CDD**