BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

February 20, 2020

BOARD OF SUPERVISORS

REGULAR MEETING AGENDA

Boggy Branch 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

February 13, 2020

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

NOTE: Meeting Time

Board of Supervisors
Boggy Branch Community Development District

Dear Board Members:

The Board of Supervisors of the Boggy Branch Community Development District will hold a Regular Meeting on February 20, 2020 at 4:00 p.m., at the offices of England-Thims & Miller, Inc., located at 14775 Old St. Augustine Road, Jacksonville, Florida 32258. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. 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. Evaluation/Ranking
   - E. Award of Contract/Engagement of District Engineer
4. Discussion: Board Member Compensation: 190.006 (8), F.S.
5. Presentation of Engineer's Report: *England, Thims & Miller, Inc*
6. Presentation of Master Special Assessment Methodology Report: *Wrathell, Hunt & Associates, LLC*
7. Consideration of Resolution 2020-06, Designating a Date, Time, and Location of a Public Hearing Regarding the District's Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date

8. Consideration of Resolution 2020-07, Declaring Special Assessments; Indicating the Location, Nature and Estimated Cost of those Infrastructure Improvements Whose Cost is to be Defrayed by the Special Assessments; Providing the Portion of the Estimated Cost of the Improvements to be Defrayed by the Special Assessments; Providing the Manner in Which Such Special Assessments Shall be Made; Providing When Such Special Assessments Shall be Paid; Designating Lands Upon Which the Special Assessments Shall be Levied; Providing for an Assessment Plat; Adopting a Preliminary Assessment Roll; Providing for Publication of this Resolution

9. Consideration of Resolution 2020-08, Setting a Public Hearing for the Purpose of Hearing Public Comment on Imposing Special Assessments on Certain Property Within the District Generally Described as the Boggy Branch Community Development District in Accordance With Chapters 170, 190 and 197, *Florida Statutes*

10. Consideration of the Interlocal Agreement with Ryals Creek CDD Regarding the Construction and Maintenance of Certain Improvements *(to be provided under separate cover)*

11. Consideration of Resolution 2020-09, Directing the Chairman and District Staff to Submit a Request to the City Council of the City of Jacksonville, Florida, for Consent to Exercise Special Powers; Making Findings in Support Thereof; and Providing an Effective Date

12. Acceptance of Unaudited Financial Statements as of December 31, 2019

13. Consideration of Minutes
    A. November 19, 2019 Landowners' Meeting
    B. November 19, 2019 Public Hearings and Regular Meeting

14. Staff Reports
    A. District Counsel: *Hopping Green & Sams, P.A.*
    B. District Engineer: *England, Thims & Miller, Inc.*
    C. District Manager: *Wrathell, Hunt and Associates, LLC*
        - NEXT MEETING DATE: March 3, 2020 at 10:00 AM
            - QUORUM CHECK

CHET SKINNER	☐ YES	☐ NO	☐ PHONE
BOIS FARRAR	☐ YES	☐ NO	☐ PHONE
J. MALCOM JONES, JR.	☐ YES	☐ NO	☐ PHONE
BREANNA BOHLEN	☐ YES	☐ NO	☐ PHONE
BRYAN HASSEL	☐ YES	☐ NO	☐ PHONE

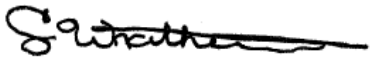
15. Board Members' Comments/Requests

16. Public Comments

17. Adjournment

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

Sincerely,



Craig Wrathell
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
CONFERENCE ID: 2144145

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

3A

JACKSONVILLE
Daily Record

PROOF OF PUBLICATION

(Published daily except Saturday, Sunday and legal holidays)
Jacksonville, Duval County, Florida

STATE OF FLORIDA,

S.S.

COUNTY OF DUVAL,

Before the undersigned authority personally appeared Rhonda Fisher, who on oath says that she is the Publisher's Representative of JACKSONVILLE DAILY RECORD, a daily (except Saturday, Sunday and legal holidays) newspaper published at Jacksonville, in Duval County, Florida; that the attached copy of advertisement, being a Request for Proposals for Annual Audit Services

in the matter of Boggy Branch Community Development District

in the Court of Duval County, Florida, was published in said newspaper in the issues of 12/6/19

Affiant further says that the said JACKSONVILLE DAILY RECORD is a newspaper at Jacksonville, in said Duval County, Florida, and that the said newspaper has heretofore been continuously published in said Duval County, Florida, each day (except Saturday, Sunday and legal holidays) and has been entered as periodicals matter at the post office in Jacksonville, in said Duval 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 publication in said newspaper.
*This notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Boggy Branch Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2019, with an option for 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 District is located in the City of Jacksonville, Florida. The District currently has an operating budget of approximately $117,041.

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

Proposal packages, which include 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) original hard copy and one (1) electronic copy of their proposal to Craig Wrathell, District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; Ph: (877) 276-0889 ("District Manager"). The envelope must be marked "Auditing Services – Boggy Branch Community Development District." Proposals must be received by December 16, 2019 at 12:00 p.m., at the office of the District Manager. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Request for Proposals to the District Manager.

With respect to any protest regarding the terms of this Notice or the proposal package documents, a notice of protest 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 publication of this Notice. A 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 all rights to object or protest with respect to aforesaid Notice or proposal package documents and shall automatically terminate the protest proceedings, if any.

Boggy Branch Community
Development District
Craig Wrathell, District Manager
Dec. 6 00(19-09643D)

Rhonda Fisher

Sworn to and subscribed before me this 6th day of December, 2019 A.D. by Rhonda Fisher who is personally known to me.

JANET MOHR
Notary Public, State of Florida
My Comm. Expires 12/18/2020
Commission No. GG55826

Notary Signature

Seal

Notary Public, State of Florida

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

3B

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

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Boggy Branch Community Development District
Craig Wrathell, District Manager

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES
DUVAL COUNTY, FLORIDA
INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 12:00 p.m., on December 16, 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) original hardcopy and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Boggy Branch 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.

BOGGY BRANCH 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)

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

3CI

BOGGY BRANCH
COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

December 16, 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

December 16, 2019

Boggy Branch 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 Hills of Minneola 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 Hills of Minneola 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.

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

Boggy Branch Community Development District
December 16, 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 Boggy Branch 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:

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

Following is a brief description of each employee classification:

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

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

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

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

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

Professional Staff Resources (Continued)

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

Amelia Concourse Community Development District

Anthem Park Communnity Development District

Arborwood Community Development District

Bannon Lakes Community Development District

Beacon Lakes Community Development District

Candler Hills East Community Development District

Capron Trail Community Development District

Cedar Hammock Community Development District

Celebration Pointe Community Development District

Channing Park Community Development District

Cheval West Community Development District

City Center Community Development District

Colonial Country Club Community Development District

Creekside at Twin Creeks Community Development District

Deer Run Community Development District

Diamond Hill Community Development District

Eagle Point Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Forest Brooke Community Development District

Gramercy Park Community Development District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harmony Community Development District

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Palms Community Development District

Julington Creek Community Development District

Lake Bernadette Community Development District

Legends Bay Community Development District

Live Oak No 2 Community Development District

Marshall Creek Community Development District

Meadow View at Twin Lakes Community Development District

Meadow Point III Community Development District

Meadow Point IV Community Development District

Midtown Miami Community Development District

Mira Lago Community Development District

Narcoossee Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace 2 Community Development District

Pine Island Community Development District

Pine Ridge Community Development District

Piney-Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Remington Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve at Pradera Community Development District

Ridgewood Trails Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Sampson Creek Community Development District

Seminole Improvement District

Solterra Resort Community Development District

South Village Community Development District

Southern Hills Plantation I Community District

Southern Hills Plantation III Community Development District

St. John's Forest Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Twin Creeks North Community Development District

Valencia Acres Community Development District

Villages of Bloomingdale Community Development District

Westside Community Development District

Willow Creek Community Development District

Winston Trails Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Jobs and Education Partnership

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Town of Ocean Breeze Park

Troup Indiantown Water Control District

Current or Recent Single Audits,

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

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

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

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

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be $2,725 for the year ended September 30, 2019, and thereafter for annual renewals if mutually agreed by Boggy Branch Community Development District and Berger, Toombs, Elam, Gaines, & Frank, Certified Public Accountants, PL. The fee is contingent upon the financial records and accounting systems of Boggy Branch 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 Boggy Branch Community Development District as of September 30, 2019. 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.

Personnel Qualifications and Experience

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

Continuing Professional Education

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

Personnel Qualifications and Experience

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

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

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

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

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

Personnel Qualifications and Experience

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

Continuing Professional Education

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

  Not-for-Profit Auditing Financial Results and Compliance Requirements
  Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 27 years

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

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

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

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

  Counties:
  St. Lucie County

  Municipalities:
  City of Fort Pierce
  City of Stuart

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.

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.

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.

BAGGETT REUTIMANN & ASSOCIATES, CPAS, PA

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

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

System Review Report

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

November 2, 2016

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

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

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

Baggett, Reutimann & Assocs

Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES
DUVAL COUNTY, FLORIDA

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 12:00 p.m., on December 16, 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) original hardcopy and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “Auditing Services – Boggy Branch 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.

BOGGY BRANCH 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)**

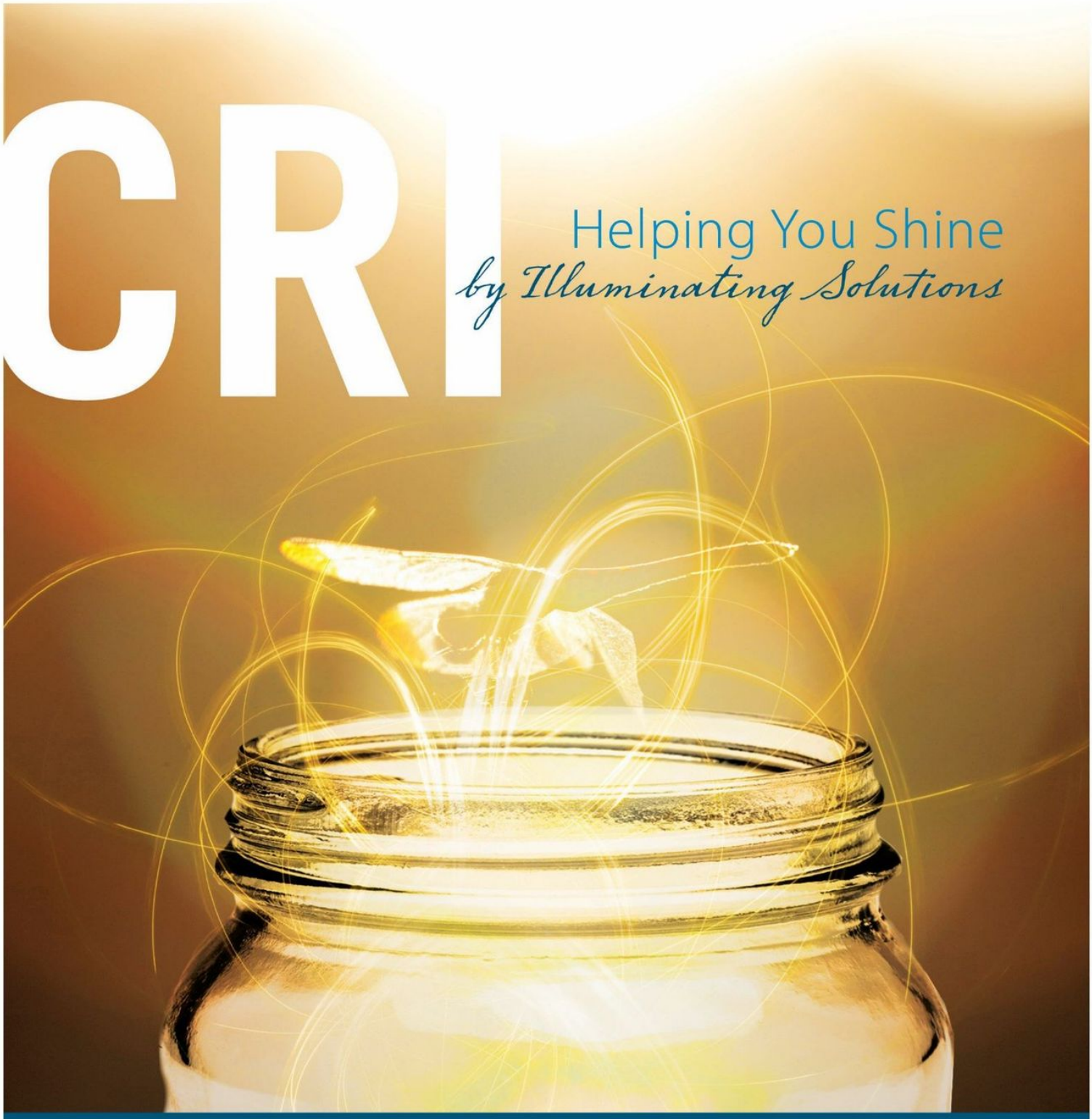
BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

3CII

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR

Boggy Branch Community Development District

December 16, 2019

PROPOSER

Carr, Riggs & Ingram
500 Grand Blvd. Suite 210
Miramar Beach, FL 32550
(850) 837-3141

CRI CARR RIGGS & INGRAM
CPAs and Advisors
CRIcpa.com

SUBMITTED BY

Stephen Riggs IV, CPA
Engagement Partner
scriggs@cricpa.com

Jonathan Hartness, CPA
Concurring Partner
jhartness@cricpa.com

Dear Boggy Branch Community Development District:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to Boggy Branch Community Development 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.

Investment 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.

Dedicated 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.

Equilibrium. CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks in 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.

Active 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.

Simplified Solutions. While 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.

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, CPA
Engagement Partner

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UNDERSTANDING & MEETING YOUR NEEDS

From the RFP or during our recent visit with your team, 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 Boggy Branch Community Development 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.	• 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 FEES 2019
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	$4,000

**Actual out-of-pocket expenses will be billed separately and are not included in the fee. 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 $2,500 per year.*

If Boggy Branch Community Development 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	$400
Manager	$300
Senior	$190
Staff	$140
IT Specialist	$250
Fraud Specialist	$250

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

- Ensure that the predecessor's work papers will be made available for timely review.
- Make available documents and work papers for review at Boggy Branch 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 Boggy Branch Community Development District.
- Not experience a significant change in business operations or financial reporting standards.

FOUNDED IN 1997 • 10 STATES • 25+ MARKETS

1900+ PROFESSIONALS

300+ PARTNERS

TOP 20 CPA FIRM

(as ranked by Accounting Today)

100,000+ CLIENTS

in all 50 states

20+ YEARS
OF CONSISTENT GROWTH
SINCE FORMATION

CRI FIRM VALUES:

CLIENT SERVICE.
RESPECT.
INTEGRITY.

TAILORED CLIENT SERVICE
RESPECT FOR ALL
UNYIELDING INTEGRITY

SERVICES

Accounting & Auditing
Advisory
Business Support & Transactions
Business Tax
Employee Benefit Plans
Governance, Risk & Assurance
Individual Tax & Planning
IT Audits & Assurance

INDUSTRY EXPERTISE

Captive Insurance
Construction
Financial Institutions
Governments
Healthcare
Institutional Real Estate
Insurance
Manufacturing & Distribution
Nonprofits

CRI FAMILY OF COMPANIES

- Auditwerx
- CRI Advanced Analytics
- CRI Capital Advisors
- CRI Solutions Group
- CRI TPA Services
- Level Four Advisory Services
- Paywerx

CRI'S GOVERNMENTAL EXPERTISE

Audit

450+ governmental entities with annual revenues totaling **$20 Billion**

150+ governmental entities with federal funds totaling **$2.2 Billion**

140+ Single audits for governmental entities

Single Audit Resource Center's Award for Excellence in Knowledge, Value, and Overall Client Satisfaction

Member of AICPA's Government Audit Quality Center

Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA, CGEIT, CTGA, CFF, CGMA, and CGAP

CLIENTS WITH ANNUAL REVENUES UP TO:

School Districts
$1 Billion

Municipalities
$1.2 Billion

Agencies/Authorities
$3 Billion

RELEVANT EXPERIENCE

CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. 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	• 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	• 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	• Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
PFM Group Consulting, LLC Jennifer Glasgow 12051 Corporate Blvd. Orlando, FL 32817 407.382.3256	2007 – Present	Annual Financial Statement Audits of Multiple CDDs	• Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.

Stephen Riggs, IV

Engagement Partner

scriggs@CRIcpa.com
850.837.3141

Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- County and Local Governments
- Non-Profit Organizations
- Privately-held corporations

Experience

Stephen has over 14 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

Concurring Partner

jhartness@CRIcpa.com
850.837.3141

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

Consulting Partner

ajowers@CRIcpa.com
850.837.3141

Representative Clients

- Pinellas County School District
- Pasco County School District
- 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 of 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

Senior Manager

ghartness@CRIcpa.com
850.837.3141

Representative Clients

- 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

Senior Manager

cbranson@CRIcpa.com
850.837.3141

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

Senior Manager

agorman@CRIcpa.com
850.837.3141

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 (FGFOA)

ROLE/RESPONSIBILITY TRAINING
• Role-based for those "new" to their levels
» Staff
» Senior
» Manager
LEADERSHIP TRAINING CRI'S LEADERSHIP ACADEMY
• "Soft" skills
• 10+ sessions
» Teamwork
» Delegation
» Business Writing
SPECIALTY TRAINING
• Industry-specific and specialty services training
» Captive Insurance Services
» Client Accounting Services
» State and Local Tax (SALT) Services
CRI PROFESSIONAL DEVELOPMENT
Comprehensive training to help shape employee success.
The quality of a professional services firm is determined by its people and the firm's investment in them.
ON-THE-JOB LEARNING
• Apprenticeship model
IT AUDIT SCHOOLS
• Three progressive levels
• Taught by AICPA leaders
• Investing in the future of audit
TECHNICAL TRAINING CRI'S CPE WEEK
• 100+ in-house sessions
• Firm-wide event enabling collaboration and networking

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 the table of contents to identify the relevant audit approach and methodology detailed description section.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Audit engagements are assigned engagement quality review (EQR) partner, as appropriate. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of 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. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2019 by Brown Edwards, whose report was the most favorable possible "Pass".

In addition, we are registered with the PCAOB and our 2018 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified. The 2018 PCAOB report can be viewed at https://pcaobus.org/Inspections/Reports/Documents/104-2019-029-Carr-Riggs-Ingram-LLC.pdf.

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.

CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

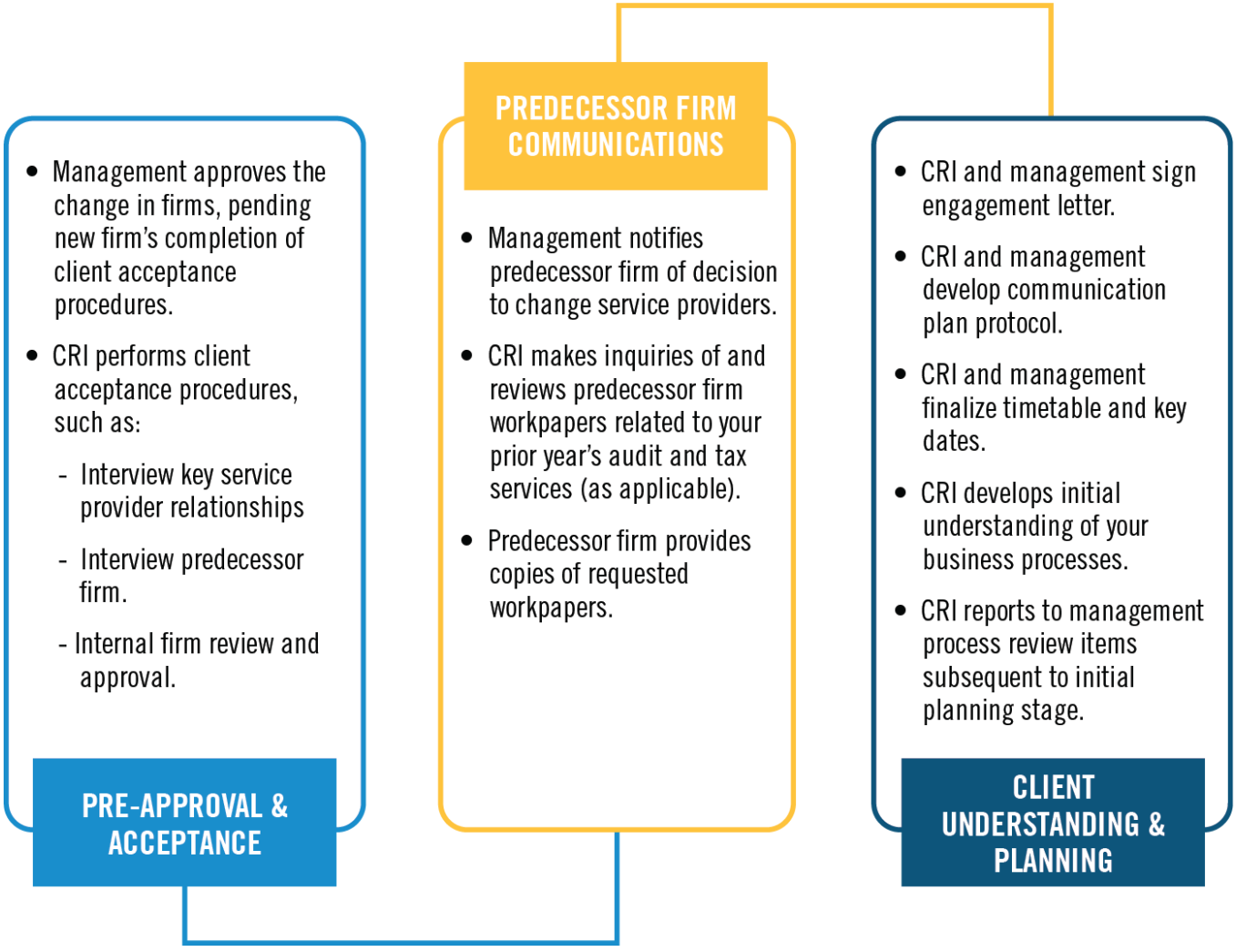
INTEGRITY

Living with sincerity, transparency, and honesty

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 Boggy Branch 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:



CRI'S GLOBAL RESOURCES

Many businesses are expanding and/or evaluating their global reach, and they require assistance in order to comprehensively consider the various financial implications of growing in international markets. In addition to CRI's internal resources, we deliver the expertise and support of some of the world's most highly regarded accounting firms through shared alliance as members of PrimeGlobal.

WHO IS PRIMEGLOBAL?

HOW OUR PRIMEGLOBAL MEMBERS CAN BENEFIT YOU

We supplement our in-depth, industry knowledge and specialized services through our collaborations with other PrimeGlobal firms to help you evaluate your options globally. CRI's goal is to provide you with the information you need to make well-informed, smart business decisions.

4 KEY BENEFITS TO CRI CLIENTS FROM OUR PRIMEGLOBAL MEMBERSHIP

JOIN OUR CONVERSATION

We know that some information that makes perfect sense to a CPA may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on CRIcpa.com and across all our many social channels. Check out our website for more information about the topics below.

FOLLOW @CRICPA ON SOCIAL

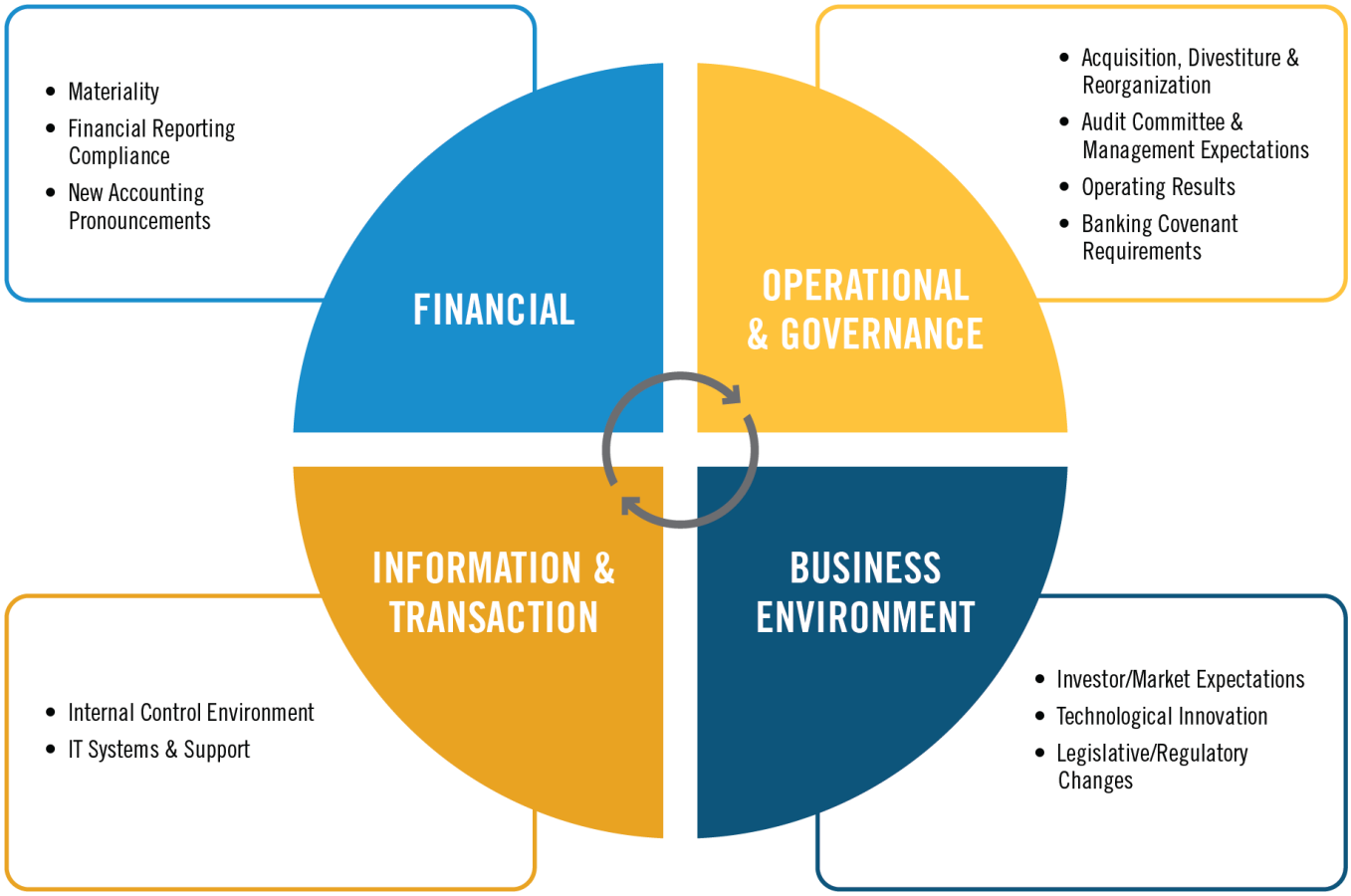
CRI RESOURCES

Our proposed services require a coordinated effort between us and Boggy Branch 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:

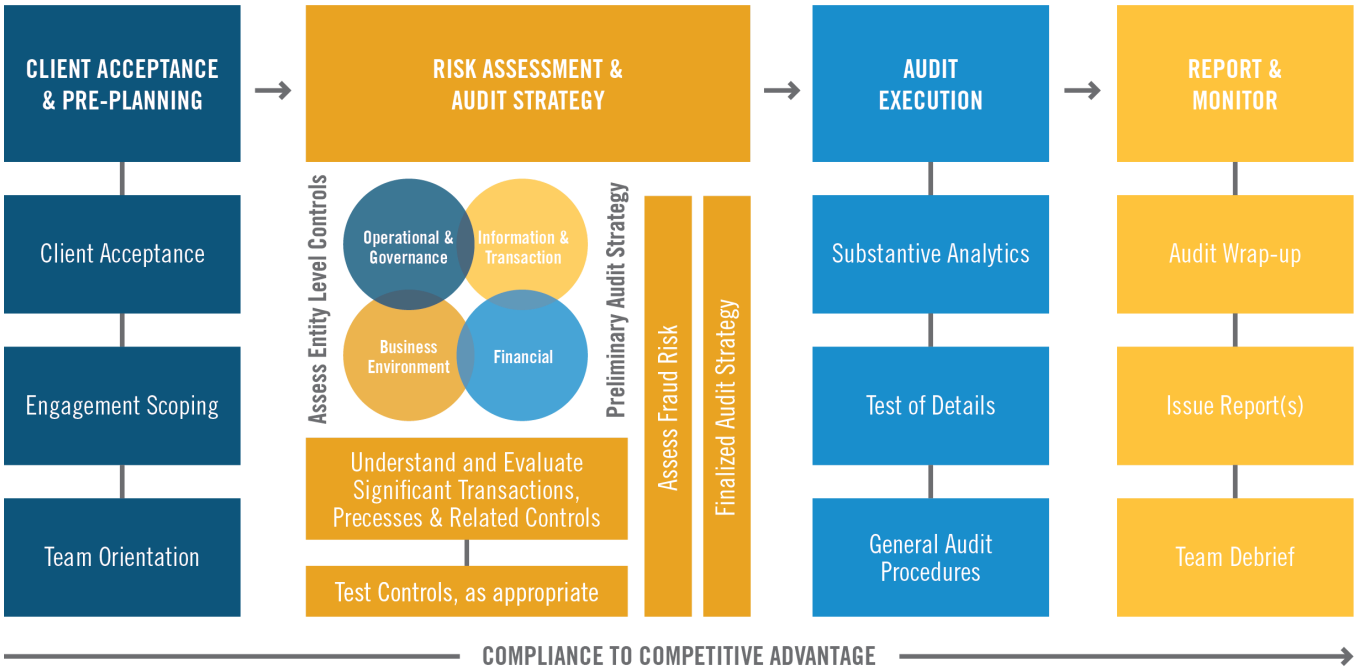
- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

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 Boggy Branch 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 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.



STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

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

STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
  - environmental and other external risks,
  - management's fraud and IT risk assessment models,
  - entity level controls including:
    - control environment
    - risk assessment,
    - information and communication,
    - and monitoring controls.
  - IT General Computer (ITGC) controls, such as
    - IT Environment
    - Developing and Delivering IT, and
    - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
  - linkage of financial statements to:
    - significant transactions,
    - processes,
    - IT systems, and
    - related controls,
  - existence of/reliance on SOC entities and their reports,
  - internal audit, and
  - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
  - inquiry,
  - observation
  - examination, and
  - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
  - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details): Examples include:
    - ratio analysis,
    - regression analysis,
    - trend analysis,
    - predictive tests, or
    - reasonableness test,
  - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
  - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures 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 throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
  - reports,
  - required communications,
  - management letter comments, and
  - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
  - engagement team, and/or
  - client's team.

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Boggy Branch Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2019, with an option for 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 District is located in the City of Jacksonville, Florida. The District currently has an operating budget of approximately $117,041.

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

Proposal packages, which include 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) original hard copy and one (1) electronic copy of their proposal to Craig Wrathell, District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; Ph: (877) 276-0889 ("District Manager"). The envelope must be marked "Auditing Services – Boggy Branch Community Development District." Proposals must be received by December 16, 2019 at 12:00 p.m., at the office of the District Manager. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Request for Proposals to the District Manager.

With respect to any protest regarding the terms of this Notice or the proposal package documents, a notice of protest 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 publication of this Notice. A 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 all rights to object or protest with respect to aforesaid Notice or proposal package documents and shall automatically terminate the protest proceedings, if any.

Boggy Branch Community Development District
Craig Wrathell, District Manager

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES
DUVAL COUNTY, FLORIDA
INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 12:00 p.m., on December 16, 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) original hardcopy and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Boggy Branch 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.

BOGGY BRANCH 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)**

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

3CIII

PROPOSAL TO PROVIDE
AUDITING SERVICES TO THE

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT

FOR THE FISCAL YEAR ENDING

SEPTEMBER 30, 2019
With the Option for Additional Annual Renewals

REQUEST FOR PROPOSAL - AUDIT SERVICES

December 16, 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.

tcampbell@mcdirmitdavis.com
www.mcdirmitdavis.com

MCDIRMIT /// DAVIS

Proposal for Audit Services to
Boggy Branch Community Development District
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Letter of Interest

MCDIRMIT DAVIS
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

December 16, 2019

District Manager
Boggy Branch Community Development District
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of *Boggy Branch 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 *Boggy Branch Community Development District* for the fiscal year ending September 30, 2019, with the option of additional annual renewals. 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” 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 Financial Statements are 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 *Boggy Branch 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**.

- 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.

McDirmit 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 *Boggy Branch 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	1
	31

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 2013-2018 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 Inverness, Florida*
- City of Orange City, Florida*
- City of Groveland, Florida
- City of Fruitland Park, Florida
- City of Minneola, Florida
- City of Umatilla, Florida*
- Town of Montverde, Florida
  City of Oviedo, 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 manager
- Robert Hernandez, 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

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

Governmental Audit Quality Center

McDirmit 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.

Gregory, Sharer & Stuart, P.A.

Continuing Education

McDirmit 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 fifteen (15) 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 Inverness
- City of Mascotte
- Homosassa Water District

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
- City of Lake Mary
- City of Clermont
- City of Mascotte
- City of Orange City
- **Various Community Development Districts**

Resume - Matthew Lee, CPA

Audit Manager

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 8 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 – Robert Hernandez

IT Manager

Education, Certifications, and Licenses
Associates Degree, Florida Technical College
MCSE

Experience

- Robert is an IT Professional with over 24 years' experience, managing information technology systems. Plan, organize, control and evaluate IT and electronic data operations. Design, develop, implement and coordinate systems, policies, and procedures. Ensure security of data, network access, and backup systems.

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

Security Technologies:	Anti-Virus Tools; Disaster Recovery, Network Administration; PCI security standards
Systems:	Windows, MAC, VMware, Cisco
Networking:	LANs, WANs, VPNs, Routers, Firewalls, TCP/IP

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	• Annual Financial & Compliance Audit and preparation of Financials	2011 to Present
Rizzetta & Company (30 District Audits)		
Ms. Kaitlyn Gallant Manager, District Accounting Services 12750 Citrus Park Lane Suite 115 Tampa, Florida 33625 kgallant@rizzetta.com	• 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	• Annual Financial & Compliance Audit and preparation of Financials	2015 to Present
GMS (10 District Audits)		
Mr. Darrin Mossing, President dmossing@gmstnn.com	• 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	• 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	• 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	• Annual Financial & Compliance Audit and Preparation of Financials	2000 to Present
City of Tavares, Florida		
Ms. Lori Houghton, Finance Director P.O. Box 1068 Tavares, FL 32778-1068 (352) 742-6212 lhoughton@tavares.org	• Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR • Utility and Franchise Tax Audits	1988 to Present
City of Ocoee, Florida		
Ms. Rebecca Roberts, Finance Director 150 Lakeshore Drive Ocoee, FL 34761 (407) 905-3200 rroberts@ocoee.org	• Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR • Received GFOA's "Certificate of Achievement"	1985 to Present
City of Lake Mary, Florida		
Mr. Brent Mason, Finance Director 100 N. Country Club Road Lake Mary, FL 32749 (407) 585-1402 bmason@lakemaryfl.com	• 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	• 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, and state and federal laws and 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 McDirmit 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 additional 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.

McDirmit 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.

Audit fees (All-Inclusive)	**2019**	**2020**	**2021**
Audit Fee	$3,000	$3,200	$3,300

In the year the District issues bonds, the audit fee will increase $900

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

3D

BOGGY BRANCH 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						
McDirmit Davis & Company, LLC						

NOTES:

Completed by: _____ Date: _____

Board Member's Signature

_____

Printed Name of Board Member

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

4

190.006 Board of supervisors; members and meetings.

(8) Each supervisor shall be entitled to receive for his or her services an amount not to exceed $200 per meeting of the board of supervisors, not to exceed $4,800 per year per supervisor, or an amount established by the electors at referendum. In addition, each supervisor shall receive travel and per diem expenses as set forth in s. 112.061.

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

5

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2020-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION OF A PUBLIC HEARING REGARDING THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD FOR THE LEVY, COLLECTION, AND ENFORCEMENT OF NON-AD VALOREM SPECIAL ASSESSMENTS AS AUTHORIZED BY SECTION 197.3632, FLORIDA STATUTES; AUTHORIZING THE PUBLICATION OF THE NOTICE OF SUCH HEARING; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Boggy Branch Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Jacksonville, Florida; and

WHEREAS, the District pursuant to the provisions of Chapter 190, *Florida Statutes*, is authorized to levy, collect and enforce certain special assessments, which include benefit and maintenance assessments and further authorizes the Board of Supervisors of the District ('Board") to levy, collect and enforce special assessments pursuant to Chapters 170 and 190, *Florida Statutes*; and

WHEREAS, the District desires to use the uniform method for the levy, collection and enforcement of non-ad valorem special assessments authorized by section 197.3632, *Florida Statutes* ('Uniform Method").

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

SECTION 1. A Public Hearing will be held on the District's intent to adopt the Uniform Method on _____, 20___, at _____ __.m., at _____

_____.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with section 197.3632, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this ___ day of _____, 2020.

ATTEST:

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2020-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION OF A PUBLIC HEARING REGARDING THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD FOR THE LEVY, COLLECTION, AND ENFORCEMENT OF NON-AD VALOREM SPECIAL ASSESSMENTS AS AUTHORIZED BY SECTION 197.3632, FLORIDA STATUTES; AUTHORIZING THE PUBLICATION OF THE NOTICE OF SUCH HEARING; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Boggy Branch Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Jacksonville, Florida; and

WHEREAS, the District pursuant to the provisions of Chapter 190, *Florida Statutes*, is authorized to levy, collect and enforce certain special assessments, which include benefit and maintenance assessments and further authorizes the Board of Supervisors of the District ('Board") to levy, collect and enforce special assessments pursuant to Chapters 170 and 190, *Florida Statutes*; and

WHEREAS, the District desires to use the uniform method for the levy, collection and enforcement of non-ad valorem special assessments authorized by section 197.3632, *Florida Statutes* ('Uniform Method").

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

SECTION 1. A Public Hearing will be held on the District's intent to adopt the Uniform Method on _____, 20___, at _____ __.m., at _____

_____.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with section 197.3632, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this ___ day of _____, 2020.

ATTEST:

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2020-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, the Board of Supervisors ("Board") of the Boggy Branch Community Development District ("District") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements ("Improvements") described in the District's *Master Engineer's Report*, dated _____, 2020, attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay the cost of the Improvements by special assessments pursuant to Chapter 190, *Florida Statutes* ("Assessments"); and

WHEREAS, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Assessments, *Florida Statutes*, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the *Preliminary Master Assessment Methodology Report,* dated _____, 2020, attached hereto as **Exhibit B** and incorporated

herein by reference and on file at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; Ph: (877) 276-0889 ("District Records Office"); and

WHEREAS, the District hereby determines that the Assessments to be levied will not exceed the benefit to the property improved.

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

1. Assessments shall be levied to defray a portion of the cost of the Improvements.

2. The nature and general location of, and plans and specifications for, the Improvements are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

3. The total estimated cost of the Improvements is $_____ ("Estimated Cost").

4. The Assessments will defray approximately $_____, which includes the Estimated Cost, plus financing-related costs, capitalized interest and a debt service reserve.

5. The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, including provisions for supplemental assessment resolutions.

6. The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Improvements or specially benefitted thereby and further designated by the assessment plat hereinafter provided for.

7. There is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Improvements and the estimated cost of the Improvements, all of which shall be open to inspection by the public.

8. Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than (30) thirty annual installments. The Assessments may be payable at the same time and in the same manner as are ad valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.

9. The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.

10. The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Improvements, the cost thereof, the manner of payment therefore, or the amount thereof to be assessed against each property as improved.

11. The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Duval County and to provide such other notice as may be required by law or desired in the best interests of the District.

12. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this ____ day of _____, 2020.

ATTEST:

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: *Master Engineer's Report*, dated _____, 2020
Exhibit B: *Preliminary Master Assessment Methodology Report,* dated _____, 2020

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

9

RESOLUTION 2020-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT SETTING A PUBLIC HEARING TO BE HELD ON _____, _____, 2020, AT ____ A/P.M., AT THE OFFICES OF ENGLAND-THIMS & MILLER, INC., 14775 OLD ST. AUGUSTINE ROAD, JACKSONVILLE, FLORIDA 32258, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON IMPOSING SPECIAL ASSESSMENTS ON CERTAIN PROPERTY WITHIN THE DISTRICT GENERALLY DESCRIBED AS THE BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH CHAPTERS 170, 190 AND 197, *FLORIDA STATUTES*.

WHEREAS, the Board of Supervisors ("Board") of the Boggy Branch Community Development District ("District") has previously adopted Resolution 2020-07 entitled:

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, in accordance with Resolution 2020-07, a Preliminary Special Assessment Roll has been prepared and all other conditions precedent set forth in Chapters 170, 190 and 197, *Florida Statutes*, to the holding of the aforementioned public hearing have been satisfied, and the roll and related documents are available for public inspection at the offices of England-Thims & Miller, Inc., 14775 Old St. Augustine Road, Jacksonville, Florida 32258 ("District Records Office").

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT:

1. There is hereby declared a public hearing to be held at _____ _.m. on _____, 2020, at _____, for the purpose of hearing comment and objections to the proposed special assessment program for District improvements as identified in the Preliminary Special Assessment Roll, a copy of which is on file. Affected parties may appear at that hearing or submit their comments in writing prior to the hearing to the office of the District Manager at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; Ph: (877) 276-0889.

2. Notice of said hearing shall be advertised in accordance with Chapters 170, 190 and 197, *Florida Statutes*, and the District Manager is hereby authorized and directed to place said notice in a newspaper(s) of general circulation within Duval County (by two publications one week apart with the first publication at least twenty (20) days prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give thirty (30) days written notice by mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Records Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

3. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this ___ day of _____, 2020.

ATTEST:

_____
Secretary/Assistant Secretary

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT

_____
Chair/Vice Chair, Board of Supervisors

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

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BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

11

RESOLUTION 2020-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT DIRECTING THE CHAIRMAN AND DISTRICT STAFF TO SUBMIT A REQUEST TO THE CITY COUNCIL OF THE CITY OF JACKSONVILLE, FLORIDA, FOR CONSENT TO EXERCISE SPECIAL POWERS; MAKING FINDINGS IN SUPPORT THEREOF; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Boggy Branch Community Development District (the "District") is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* ("Uniform Act"), by Ordinance No. 2019-483-E, adopted by the City Council of the City of Jacksonville, effective August 30, 2019; and

WHEREAS, the District is located within the jurisdiction of the City of Jacksonville, Florida ("City"); and

WHEREAS, the District and all land uses and services planned within the District are not inconsistent with applicable elements or portions of the effective City of Jacksonville Comprehensive Plan; and

WHEREAS, all of the City's applicable land use, zoning and permitting requirements govern the development of land within the District, including all activities of the District in the provision of its services and facilities; and

WHEREAS, the District is authorized to exercise general powers pursuant to section 190.011, *Florida Statutes*; and

WHEREAS, the District has identified the need for certain improvements within the boundaries of the District that it wishes to provide; and

WHEREAS, the District is required to obtain the consent of the local general-purpose government prior to the exercise of powers related to Section 190.012(2), *Florida Statutes*; and

WHEREAS, the Board of Supervisors of the District desires to submit a request to the City Council of the City of Jacksonville, Florida, for consent to plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate and maintain additional systems and facilities for parks and facilities for indoor and outdoor recreation, cultural, and educational uses; security, including, but not limited to, guardhouses, fences and gates, electronic intrusion-detection systems, and patrol cars, when authorized by proper governmental agencies; and waste collection and disposal.

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

SECTION 1. The representations, findings and determinations contained in above Recitals are recognized as true and accurate, and are expressly incorporated herein as a material part of this Resolution.

SECTION 2. The District respectfully requests that the City Council of the City of Jacksonville, Florida, grant the District the consent required to exercise the authority provided in Sections 190.012(2)(a), (d) and (f), *Florida Statutes*, as amended, which presently states, in relevant part, "to plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain additional systems and facilities for… (a) parks and facilities for indoor and outdoor recreational, cultural, and educational uses… (d) security, including, but not limited to, guardhouses, fences and gates, electronic intrusion-detection systems, and patrol cars, when authorized by proper governmental agencies… [and] (f) waste collection and disposal," all of which are intended to be owned, operated and maintained by the District.

SECTION 3. The Board hereby directs the Chairman and District staff to proceed in an expeditious manner to transmit this Resolution requesting consent to exercise the special powers authorized in Sections 190.012(2)(a), (d) and (f), *Florida Statutes*, as amended, to the City Council of the City of Jacksonville, Florida. The Board further authorizes the Chairman and District staff to take all actions necessary to obtain the authority requested.

SECTION 4. This resolution shall become effective immediately upon its adoption.

DULY ADOPTED by the Board of Supervisors of the Boggy Branch Community Development District on this ____ day of _____, 2020.

ATTEST:

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

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BOGGY BRANCH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
DECEMBER 31, 2019

BOGGY BRANCH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General Fund	Total Governmental Funds
ASSETS		
Due from Landowner	$ 27,753	$ 27,753
Total assets	$ 27,753	$ 27,753
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$ 12,810	$ 12,810
Landowner advance	12,000	12,000
Total liabilities	24,810	24,810
DEFERRED INFLOWS OF RESOURCES		
Deferred receipts	15,753	15,753
Total deferred inflows of resources	15,753	15,753
Fund balances:		
Unassigned	(12,810)	(12,810)
Total fund balances	(12,810)	(12,810)
Total liabilities, deferred inflows of resources and fund balances	$ 27,753	$ 27,753

BOGGY BRANCH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED DECEMBER 31, 2019

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	$ -	$ -	$ 117,541	0%
Total revenues	-	-	117,541	0%
EXPENDITURES				
Professional & administrative				
Supervisors	-	-	7,000	0%
FICA	-	-	536	0%
District engineer	2,332	2,332	20,000	12%
District counsel	-	-	25,000	0%
District management	2,000	6,000	48,000	13%
Printing & binding	42	125	500	25%
Legal advertising	604	1,705	6,500	26%
Postage	-	-	700	0%
Dissemination agent*	-	-	500	0%
Insurance - GL, POL	-	-	5,500	0%
Miscellaneous- bank charges	51	51	750	7%
Website				
Hosting & development	-	-	1,680	0%
ADA compliance	199	199	200	100%
Annual district filing fee	-	175	175	100%
Office supplies	-	-	500	0%
Total professional & administrative	5,228	10,587	117,541	9%
Excess/(deficiency) of revenues over/(under) expenditures	(5,228)	(10,587)	-	
Fund balances - beginning	(7,582)	(2,223)	-	
Fund balances - ending	$ (12,810)	$ (12,810)	$ -	

* These items will be realized when bonds are issued

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

13A

DRAFT

MINUTES OF MEETING
BOGGY BRANCH
COMMUNITY DEVELOPMENT DISTRICT

The Boggy Branch Community Development District held a Landowners' Meeting on Tuesday, November 19, 2019, at 11:00 a.m. at the office of England-Thims & Miller, Inc., located at 14775 Old St. Augustine Road, Jacksonville, Florida 32258.

Present at the meeting were:

Craig Wrathell	District Manager
Howard McGaffney	Wrathell, Hunt & Associates, LLC
Katie Buchanan	District Counsel
J. Malcolm Jones, Jr.	Proxy Holder

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Wrathell called the meeting to order at 11:08 a.m. He stated that Mr. J. Malcolm Jones, Jr., was a designated proxy holder for today's Landowners' Election.

SECOND ORDER OF BUSINESS **Affidavit of Publication**

The proof of publication for today's Landowner Election was provided for informational purposes.

Mr. Wrathell stated that Mr. Christopher Skinner executed a Landowner Proxy on behalf of Saw Mill Timber LLC, the owner of two parcels within the boundaries of the CDD, designating Mr. J. Malcolm Jones, Jr., as the proxy holder for a total of 556.56 acres, which equated to 557 votes.

THIRD ORDER OF BUSINESS **Election of a Chair to Conduct Landowners' Meeting**

Those in attendance agreed to Mr. Wrathell serving as Chair to conduct the Landowners' Meeting.

FOURTH ORDER OF BUSINESS Election of Supervisors [All Seats]

Mr. Wrathell stated that all five Seats must be filled. Mr. Jones could cast up to 557 votes per Seat.

A. Nominations

Mr. Jones nominated the following:

A. Chester (Chet) Skinner, IV	Seat 1
James DuBois (Bois) Farrar, III	Seat 2
J. Malcolm Jones, Jr.	Seat 3
Breanna Bohlen	Seat 4
Bryan Hassel	Seat 5

No other nominations were made.

B. Casting of Ballots

i. Determine Number of Voting Units Represented

A total of 557 voting units were represented.

ii. Determine Number of Voting Units Assigned By Proxy

A total of 557 voting units were represented by proxy.

Mr. Jones cast the following votes:

A. Chester (Chet) Skinner, IV	Seat 1	500 Votes
James DuBois (Bois) Farrar, III	Seat 2	500 Votes
J. Malcolm Jones, Jr.	Seat 3	400 Votes
Breanna Bohlen	Seat 4	400 Votes
Bryan Hassel	Seat 5	400 Votes

C. Ballot Tabulation and Results

Mr. Wrathell summarized the following ballot tabulation, results and the terms for each Seat:

A. Chester (Chet) Skinner, IV	Seat 1	500 Votes	4-year Term
James DuBois (Bois) Farrar, III	Seat 2	500 Votes	4-year Term
J. Malcolm Jones, Jr.	Seat 3	400 Votes	2-year Term
Breanna Bohlen	Seat 4	400 Votes	2-year Term

Bryan Hassel	Seat 5	400 Votes	2-year Term

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

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

SIXTH ORDER OF BUSINESS **Adjournment**

There being nothing further to discuss, the meeting adjourned at 11:13 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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86 _____ _____

87 Secretary/Assistant Secretary Chair/Vice Chair

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

13B

DRAFT

MINUTES OF MEETING
BOGGY BRANCH
COMMUNITY DEVELOPMENT DISTRICT

The Boggy Branch Community Development District held multiple Public Hearings and Regular Meeting on November 19, 2019, at 11:00 a.m. at the office of England-Thims & Miller, Inc., located at 14775 Old St. Augustine Road, Jacksonville, Florida 32258.

Present at the meeting were:

J. Malcolm Jones, Jr.	Chair
A. Chester (Chet) Skinner, IV	Vice Chair
Breanna Bohlen	Assistant Secretary
Bryan Hassel	Assistant Secretary
James Dubois (Bois) Farrar, III	Assistant Secretary

Also present were:

Craig Wrathell	District Manager
Katie Buchanan	District Counsel

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Wrathell called the meeting to order at 11:13 a.m. Supervisors Jones, Skinner, Bohlen, Farrar and Hassel were present, in person.

SECOND ORDER OF BUSINESS **Public Comments**

There being no public comments, the next item followed.

THIRD ORDER OF BUSINESS **Administration of Oath of Office to Board of Supervisors *(the following will be provided in a separate package)***

Mr. Wrathell recapped the Landowners' Election results as follows:

A. Chester (Chet) Skinner, IV	Seat 1	500 Votes	4-year Term
James Dubois (Bois) Farrar, III	Seat 2	500 Votes	4-year Term
J. Malcolm Jones, Jr.	Seat 3	400 Votes	2-year Term
Breanna Bohlen	Seat 4	400 Votes	2-year Term
Bryan Hassel	Seat 5	400 Votes	2-year Term

Mr. Wrathell, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Supervisors Jones, Skinner, Bohlen, Farrar and Hassel. He provided and briefly explained the following items:

A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees

B. Membership, Obligations and Responsibilities

C. Chapter 190, Florida Statutes

D. Financial Disclosure Forms

i. Form 1: Statement of Financial Interests

ii. Form 1X: Amendment to Form 1, Statement of Financial Interests

iii. Form 1F: Final Statement of Financial Interests

E. Form 8B: Memorandum of Voting Conflict

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2020-01, 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**

Mr. Wrathell presented Resolution 2020-01 and stated that the results of the Landowners' Election, as previously noted, would be inserted into Resolution 2020-01.

On MOTION by Mr. Skinner and seconded by Mr. Farrar, with all in favor, Resolution 2020-01, 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, was adopted.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2020-02, Designating a Chair, a Vice Chair, a Secretary, Assistant Secretaries, a Treasurer and an Assistant Treasurer of the Boggy Branch Community Development District, and Providing for an Effective Date**

Mr. Wrathell presented Resolution 2020-02. Mr. Jones nominated the following slate of officers:

J. Malcom Jones, Jr. Chair

A. Chester (Chet) Skinner, IV	Vice Chair
Craig Wrathell	Secretary
James DuBois (Bois) Farrar, III	Assistant Secretary
Breanna Bohlen	Assistant Secretary
Bryan Hassel	Assistant Secretary
Cindy Cerbone	Assistant Secretary
Howard McGaffney	Assistant Secretary
Craig Wrathell	Treasurer
Jeff Pinder	Assistant Treasurer

No other nominations were made.

On MOTION by Mr. Jones and seconded by Mr. Skinner, with all in favor, Resolution 2020-02, Designating a Chair, a Vice Chair, a Secretary, Assistant Secretaries, a Treasurer and an Assistant Treasurer of the Boggy Branch Community Development District, as nominated, and Providing for an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS **Public Hearing to Hear Comments and Objections on the Adoption of the District's Final Budget for Fiscal Year 2018/2019, Pursuant to Florida Law**

A. Affidavit/Proof of Publication

The affidavit of publication was provided for informational purposes.

B. Consideration of Resolution 2020-03, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Ending September 30, 2019; Authorizing Budget Amendments; and Providing an Effective Date

Mr. Wrathell reviewed the proposed Fiscal Year 2019 budget, which was Landowner-funded, and stated that, as discussed with Mr. Jones, the "District management" fee would be reduced through Spring 2020; therefore, the fee in the proposed Fiscal Year 2019 budget would be reduced from $4,000 to $2,000. Because the Buy-Sell Agreement stipulated that ICI Homes (ICI) was to start funding expenses beginning October 1; therefore, a Funding Agreement would probably be necessary.

On MOTION by Mr. Farrar and seconded by Mr. Hassel, with all in favor, the Public Hearing was opened.

No members of the public spoke.

On MOTION by Mr. Skinner and seconded by Mr. Farrar with all in favor, the Public Hearing was closed.

Mr. Wrathell presented Resolution 2020-03 and read the title.

On MOTION by Mr. Farrar and seconded by Ms. Bohlen, with all in favor, Resolution 2020-03, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Ending September 30, 2019, as amended; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS **Public Hearing to Hear Comments and Objections on the Adoption of the District's Final Budget for Fiscal Year 2019/2020, Pursuant to Florida Law**

A. Affidavit/Proof of Publication

The affidavit of publication was provided for informational purposes.

B. Consideration of Resolution 2020-04, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Ending September 30, 2020; Authorizing Budget Amendments; and Providing an Effective Date

Mr. Wrathell reviewed the proposed Fiscal Year 2020 budget, which would be Landowner-funded. As discussed, the "District management" fee would be reduced from $4,000 to $2,000 per month, through Spring 2020.

On MOTION by Mr. Skinner and seconded by Mr. Hassel, with all in favor, the Public Hearing was opened.

No members of the public spoke.

On MOTION by Mr. Hassel and seconded by Mr. Farrar with all in favor, the Public Hearing was closed.

Mr. Wrathell presented Resolution 2020-04 and read the title.

On MOTION by Mr. Farrar and seconded by Ms. Bohlen, with all in favor, Resolution 2020-04, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Ending September 30, 2020, as amended; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

EIGHTH ORDER OF BUSINESS **Review/Discussion/Ranking of Response to Request for Qualifications for Engineering Services**

Mr. Wrathell stated that, per Florida Statute, the selection process for the District Engineer must be qualifications-based and not price-based. While several firms inquired, England-Thims & Miller, Inc. (ETM), the Interim District Engineer, was the only respondent.

A. Affidavit/Proof of Publication

The affidavit of publication was provided for informational purposes.

B. RFQ Package

The Request for Qualifications (RFQ) was included for informational purposes.

C. Respondent

- **England-Thims & Miller, Inc.**

D. Ranking

Mr. Wrathell stated and District Counsel confirmed with District Counsel that because the statutory requirement for advertising the RFQ was met, the Board could designate ETM as the number-one ranked firm.

On MOTION by Mr. Skinner and seconded by Mr. Farrar, with all in favor, designating England-Thims & Miller, Inc., as the number-one ranked firm, was approved.

E. Engagement of District Engineer

On MOTION by Mr. Farrar and seconded by Ms. Bohlen, with all in favor, authorizing Staff to prepare a Continuing Services Agreement and negotiate the terms of the Agreement and authorizing the Chair or Vice Chair to execute, was approved.

NINTH ORDER OF BUSINESS **Public Hearing to Hear Public Comments and Objections to the Adoption of the Rules of Procedure, Pursuant to Sections 120.54 and 190.035, Florida Statutes**

A. Affidavits/Proofs of Publication

- **Notice of Rule Development**
- **Notice of Rule Making**

These items were included for informational purposes.

B. Consideration of Resolution 2020-05 Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date

Mr. Wrathell presented Resolution 2020-05.

On MOTION by Mr. Skinner and seconded by Mr. Farrar, with all in favor, the Public Hearing was opened.

No members of the public spoke.

On MOTION by Mr. Hassel and seconded by Mr. Farrar with all in favor, the Public Hearing was closed.

On MOTION by Mr. Farrar and seconded by Mr. Hassel, with all in favor, Resolution 2020-05 Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date, was adopted.

TENTH ORDER OF BUSINESS **Discussion: Board Member Compensation 190.006 (8), F.S.**

This item was deferred.

ELEVENTH ORDER OF BUSINESS **Authorization of RFP for Annual Audit Services**

- **Designation of Board of Supervisors as Audit Committee**

Mr. Wrathell presented the Request for Proposals (RFP) for Annual Audit Services.

On MOTION by Mr. Skinner and seconded by Mr. Farrar, with all in favor, authorizing Staff to advertise the RFP for Annual Audit Services and Designating the Board as the Audit Selection Committee, was approved.

TWELFTH ORDER OF BUSINESS **Presentation of Engineer's Report: *England-Thims & Miller, Inc.***

This item was deferred.

THIRTEENTH ORDER OF BUSINESS **Presentation of Master Special Assessment Methodology Report: *Wrathell, Hunt & Associates, LLC***

This item was deferred.

FOURTEENTH ORDER OF BUSINESS **Consideration of Resolution 2020-06, Designating a Date, Time, and Location of a Public Hearing Regarding the District's Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date**

This item was deferred.

FIFTEENTH ORDER OF BUSINESS **Consideration of Resolution 2020-07, Declaring Special Assessments; Indicating the Location, Nature and Estimated Cost of those Infrastructure Improvements Whose Cost is to be Defrayed by the Special Assessments; Providing the Portion of the Estimated Cost of the Improvements to be Defrayed by the Special Assessments;**

Providing the Manner in Which Such Special Assessments Shall be Made; Providing When Such Special Assessments Shall be Paid; Designating Lands Upon Which the Special Assessments Shall be Levied; Providing for an Assessment Plat; Adopting a Preliminary Assessment Roll; Providing for Publication of this Resolution

This item was deferred.

SIXTEENTH ORDER OF BUSINESS **Consideration of Resolution 2020-08, Setting a Public Hearing for the Purpose of Hearing Public Comment on Imposing Special Assessments on Certain Property Within the District Generally Described as the Boggy Branch Community Development District in Accordance With Chapters 170, 190 and 197, *Florida Statutes***

This item was deferred.

SEVENTEENTH ORDER OF BUSINESS **Consideration of the Interlocal Agreement with Ryals Creek CDD Regarding the Construction and Maintenance of Certain Improvements**

This item was deferred.

EIGHTEENTH ORDER OF BUSINESS **Acceptance of Unaudited Financial Statements as of September 30, 2019**

Mr. Wrathell presented the Unaudited Financial Statements as of September 30, 2019.

On MOTION by Mr. Farrar and seconded by Ms. Bohlen, with all in favor, the Unaudited Financial Statements as of September 30, 2019, were accepted.

NINETEENTH ORDER OF BUSINESS **Consideration of September 18, 2019 Organizational Meeting Minutes**

Mr. Wrathell presented the September 18, 2019 Organizational Meeting Minutes.

The following changes were made:

Lines 31, 33 and 69: Insert "Farrar" after "DuBois"

On MOTION by Mr. Hassel and seconded by Ms. Farrar, with all in favor, the September 18, 2019 Organizational Meeting Minutes, as amended, were approved.

TWENTIETH ORDER OF BUSINESS Staff Reports

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

There being no report, the next item followed.

B. District Engineer (Interim): *England, Thims & Miller, Inc.*

There being no report, the next item followed.

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

- **NEXT MEETING DATE: December 3, 2019 at 11:00 AM**
  - **QUORUM CHECK**

The next meeting was scheduled for December 3, 2019 but the December and January meetings would likely be cancelled.

TWENTY-FIRST ORDER OF BUSINESS Board Members' Comments/Requests

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

TWENTY-SECOND ORDER OF BUSINESS Public Comments

There being no public comments, the next item followed.

TWENTY-THIRD ORDER OF BUSINESS Adjournment

There being nothing further to discuss, the meeting adjourned.

On MOTION by Mr. Jones and seconded by Mr. Hassel, with all in favor, the meeting adjourned at 11:46 a.m.

_____ _____

Secretary/Assistant Secretary Chair/Vice Chair

BOGGY BRANCH

COMMUNITY DEVELOPMENT DISTRICT

14C

BOGGY BRANCH COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2019/2020 MEETING SCHEDULE

LOCATION

England-Thims & Miller, Inc., 14775 Old St. Augustine Road, Jacksonville, Florida 32258

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
November 19, 2019	Regular Meeting	11:00 AM
December 3, 2019 CANCELED	Regular Meeting	11:00 AM
January 7, 2020 CANCELED	Regular Meeting	11:00 AM
February 4, 2020 rescheduled to February 20, 2020	Regular Meeting	11:00 AM
February 20, 2020	Regular Meeting	4:00 PM
March 3, 2020	Regular Meeting	11:00 AM
April 7, 2020	Regular Meeting	11:00 AM
May 5, 2020	Regular Meeting	11:00 AM
June 2, 2020	Regular Meeting	11:00 AM
July 7, 2020	Public Hearing & Regular Meeting	11:00 AM
August 4, 2020	Regular Meeting	11:00 AM
September 1, 2020	Regular Meeting	11:00 AM