

EDGEWATER WEST

COMMUNITY DEVELOPMENT DISTRICT

April 3, 2025

BOARD OF SUPERVISORS REGULAR MEETING AND AUDIT COMMITTEE MEETING AGENDA

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Edgewater West Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

March 27, 2025

Board of Supervisors
Edgewater West Community Development District

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

NOTE: Meeting Time

Dear Board Members:

The Board of Supervisors of the Edgewater West Community Development District will hold a Regular Meeting and Audit Committee Meeting on April 3, 2025 at 9:15 a.m., or as soon thereafter as the matter may be heard, at the offices of Hanson, Walter & Associates, Inc., located at 8 Broadway, Suite 104, Kissimmee, Florida 34741. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Discussion: FY2026 Draft Budget
4. Consideration of Evaluation Criteria for Landscape Installation RFP (ED3/ED5) and Authorization to Publish RFP
5. Ratification of Agreement Between the CDD and Jr. Davis for Wetland Crossing Road Civil Site Work
6. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
7. Review of Responses to Request for Proposals (RFP) for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondent(s)
 - I. Berger, Toombs, Elam, Gaines & Frank
 - II. DiBartolomeo, McBee, Hartley & Barnes, P.A.
 - III. Grau & Associates
 - D. Auditor Evaluation Matrix/Ranking
8. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting

9. Consider Recommendation of Audit Selection Committee
 - Award of Contract
10. Consent Agenda
 - A. Acceptance of Unaudited Financial Statements as of February 28, 2025
 - B. Approval of March 6, 2025 Public Hearing and Regular Meeting Minutes
11. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*,
 - B. District Engineer (Interim): *Hanson, Walter & Associates, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: May 1, 2025 at 9:15 AM

○ QUORUM CHECK

SEAT 1	NOAH BREAKSTONE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	KEVIN MAYS	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	JUSTIN ONORATO	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	KEVIN KRAMER	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	JODY PINO	☐ IN PERSON	☐ PHONE	☐ NO

12. Board Members' Comments/Requests
13. Public Comments
14. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at Ernesto Torres at (904) 295-5714.

Sincerely,



Ernesto Torres
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 782 134 6157

EDGEWATER WEST

COMMUNITY DEVELOPMENT DISTRICT

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**EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2025**

**EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT
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**EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Adopted Budget FY 2025
REVENUES	
Landowner contribution	98,790
Total revenues	<u>98,790</u>
EXPENDITURES	
Professional & administrative	
Supervisors	-
Management/accounting/recording**	48,000
Legal	25,000
Engineering	2,000
Audit	5,500
Arbitrage rebate calculation*	500
Dissemination agent*	2,000
Trustee*	5,500
Telephone	200
Postage	500
Printing & binding	500
Legal advertising	1,750
Annual special district fee	175
Insurance	5,500
Contingencies/bank charges	750
Website hosting & maintenance	705
Website ADA compliance	210
Total expenditures	<u>98,790</u>
Excess/(deficiency) of revenues over/(under) expenditures	-
Fund balance - beginning (unaudited)	-
Fund balance - ending (projected)	
Unassigned	-
Fund balance - ending	<u><u>\$ -</u></u>

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ -
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording**	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation*	500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent*	2,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee*	5,500
Telephone	200
Postage	500
Telephone and fax machine.	
Printing & binding	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Legal advertising	1,750
Letterhead, envelopes, copies, agenda packages	
Annual special district fee	175
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Insurance	5,500
Annual fee paid to the Florida Department of Economic Opportunity.	
Contingencies/bank charges	750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Total expenditures	<u><u>\$ 98,790</u></u>

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

EDGEWATER WEST

COMMUNITY DEVELOPMENT DISTRICT

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EVALUATION CRITERIA

EDGEWATER WEST COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR PHASES 3-5 LANDSCAPE & IRRIGATION WORK

PART I. GENERAL INFORMATION – (C) EVALUATION CRITERIA

1. PRELIMINARY REQUIREMENTS (Pass / Fail)

An interested firm must (i) hold all required local, state and federal licenses in good standing, (ii) be authorized to do business in Osceola County and the State of Florida, (iii) Proposer will have constructed three (3) projects similar in quality and scope with a minimum of \$2,000,000 in overall total volume construction cost within the last five (5) years; (iv) Proposer will have minimum bonding capacity of \$5,000,000 from a surety company acceptable to the District.

2. PRICE (60 Points Possible)

This category addresses overall pricing for the construction work, as well as consideration of unit prices and the overall reasonableness of the pricing. Points available for price will be allocated as follows:

45 Points will be awarded to the Proposer submitting the lowest cost proposal for completing the work. All other Proposers will receive a percentage of this amount based upon the difference between the Proposer's bid and the low bid.

15 Points are allocated for the reasonableness of unit prices and balance of bid.

3. PERSONNEL & EQUIPMENT (10 Points Possible)

This category addresses the following criteria: skill set and experience of key management and assigned personnel, including the project manager and other specifically trained individuals who will manage the Project; experience of key management and assigned personnel performing projects in Osceola County; present ability to staff, equip and manage the Project; proposed staffing levels; proposed equipment; capability of performing the work; geographic location; inventory of all equipment; etc.

4. EXPERIENCE (10 Points Possible)

This category addresses past & current record and experience of the Proposer (and/or subcontractors and suppliers) in similar projects; past performance in any other contracts; etc.

5. SCHEDULE (20 Points Possible)

This category addresses the timeliness of the construction schedule, as well as the Proposer's ability to credibly complete the Project within the Proposer's schedule. Points available for schedule will be allocated as follows:

10 Points will be awarded to the Proposer submitting the proposal with the most expedited construction schedule (i.e., the fewest number of days) for completing the work. All other proposals will receive a percentage of this amount based upon the difference between the Proposer's time proposal and the most expedited construction schedule.

10 Points are allocated for the Proposer's ability to credibly complete the project within the Proposer's schedule and demonstrate on-time performance.

100 Total Points Possible

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION
ITEMS

CONSTRUCTION AGREEMENT

Date: The later of the dates under the parties' signatures, per Section 6 below
Property: Whaley Lane Wetland Crossing Road Civil Site Work – Edgewater West CDD
Owner: Edgewater West Community Development District
Contractor: Jr. Davis Construction Company, Inc.

The undersigned Owner (the "Owner" or "District") wishes to engage the undersigned Contractor (the "Contractor") to perform certain work at the property identified above (the "Property").

Owner and Contractor consequently agree as follows:

1. DOCUMENTS INCLUDED IN THIS AGREEMENT. The term "Agreement" and/or "Contract Documents" collectively means this Construction Agreement and the following exhibits, including any drawings and specifications described in Exhibit B and E:

Exhibit A.	General Conditions
Exhibit B.	Work Description
Exhibit C.	Contractor's Proposal
Exhibit D.	Performance and Payment Bond
Exhibit E.	Specifications as listed in the table of contents of the Project Manual
Exhibit F.	Requirements for As-Built

2. SCOPE OF WORK. Contractor shall (a) perform the construction and services described in the Contract Documents (including the Work Description), and (b) provide any labor, documentation, services, materials, and/ or equipment required in the Contract Documents or that reasonably may be inferred from the Contract Documents as necessary to produce the end-product indicated in the Contract Documents (collectively, the "Work").

3. SCHEDULE. Contractor shall commence the Work promptly after Owner's (or Owner's engineer's) issuance of a written notice to proceed. Substantial Completion of the Work shall occur on or before five hundred eighteen (518) calendar days of issuance of the notice to proceed ("Substantial Completion Deadline"). Final Completion of the Work shall occur on or before the date specified in General Condition A-3.4 ("Final Completion Deadline").

4. COMPENSATION.

4.1 Contract Sum. As compensation in full for the Work and Contractor's other obligations under the Contract Documents, including all material, equipment, labor, and services necessary for the proper execution and Final Completion of the Work, Owner shall pay Contractor a fixed amount equal to Nineteen Million Three Hundred Nineteen Thousand Two Hundred Sixty Two Dollars and No Cents (\$19,319,262.00) (this amount, as it may be adjusted as provided in this Agreement, the "Contract Sum").

4.2 Change Orders. In connection with adjustments to the scope of the Work that require a change to the Contract Sum under the Contract, such change to the Contract Sum will be calculated using the applicable unit prices in the Contract Documents. All unit prices included in the Contract Documents are considered complete (*i.e.*, they already include all costs of Contractor and its Subcontractors relating to the work in question, including a mark-up for profit and all overhead costs), and consequently if they are used in connection with change orders no additional mark-ups will be permitted.

5. INSURANCE. Before commencing any Work or permitting any Subcontractor to commence Work, Contractor shall provide Owner with a certificate of insurance evidencing the insurance required in Section A-8 of the General Conditions. The following (collectively, the "Additional Insureds") must be included as additional insureds under Contractor's and its Subcontractors' applicable insurance policies, on a primary and noncontributory basis: Owner; EW Property Holdings, LLC and W1 Property Holdings, LLC, and their respective members, parents, partners, subsidiaries, affiliates, officers, directors, supervisors, staff, lawyers, managers, engineers, consultants, agents, subcontractors and employees. If requested by the District, Contractor shall add the City of Saint Cloud, Osceola County, and/or Toho Water Authority as additional insureds at no additional cost to the District.

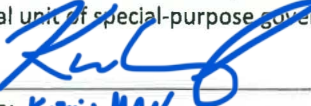
6. DATE OF THIS AGREEMENT; EFFECTIVENESS. This Agreement will become effective when both parties have signed it. The date this Agreement is signed by the second party to sign it (as indicated by the date associated with that party's signature) will be deemed the date of this Agreement. If a party signs but fails to date its signature, the date the other party receives the signing party's signature will be deemed to be the date on which the signing party signed this Agreement and may be so noted on this Agreement. Notwithstanding the effective date of this Agreement, upon the execution of this Agreement, to the extent, if any, that Contractor or its Subcontractors have performed Work before the date of this Agreement, that Work and occurrences arising out of that Work are subject to this Agreement, including Contractor's obligations to maintain insurance.

7. AGENT FOR APPROVAL OF PAY APPLICATIONS. The District's agent for approval of pay applications is the District's engineer Hanson, Walter & Associates, Inc., Attn: Shawn Hindle, P.E., Hanson, Walter & Associates, Inc., 8 Broadway, Suite 104, Kissimmee, Florida 34741;

shindle@hansonwalter.com. Copies of pay applications and proposed change orders shall also be provided to Craig Wrathell at wrathellc@whhassociates.com.

OWNER:

Edgewater West Community Development District,
a local unit of special-purpose government

By: 

Name: Kevin Mays

Title: Chairman / Vice Chairman

Date: 3/21/25

Owner's address for notices:

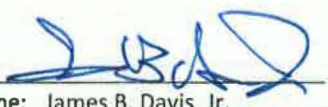
c/o Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
Attn: Craig Wrathell
Email: wrathellc@whhassociates.com

*For any notice alleging any default by
Owner, Contractor shall as a condition to the
effectiveness of such notice send a copy of
the notice to the following address, by
reputable overnight carrier or registered or
certified mail:*

c/o Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301
Attn: Michael C. Eckert
Email: Michael.Eckert@kutakrock.com

CONTRACTOR:

Jr. Davis Construction Company, Inc.

By: 

Name: James B. Davis, Jr.

Title: President

Date: 3/13/25

Contractor's address for notices:

210 Hangar Road
Kissimmee, FL 34741
Attn: _____

Exhibit A

General Conditions

A-1. DEFINITIONS. Capitalized terms used but not defined in these Contract Documents will have the meanings given to those terms in the Agreement to which these General Conditions are attached. The following definitions also apply:

“CGI” means commercial general liability insurance and any associated excess or umbrella liability insurance.

“Contractor-Group Member” means Contractor, any Subcontractor, any person directly or indirectly employed by them, and any person for whose acts they may be liable.

“Contract Sum” is defined in Section 4 of the Construction Agreement.

“Final Completion” is defined as that point in the construction when all Work, including but not limited to punch-list items and site cleanup, has been satisfactorily completed thus enabling all withheld retainage to be finally disbursed, such that nothing more remains to be done by the Contractor in connection with the Work (except for surviving obligations such as warranties).

“Final Completion Deadline” is defined in Section A-3.4, below.

“Force Majeure” is defined in Section A-4.4 of the General Conditions.

“Laws” means all applicable federal, state, and local laws, statutes, ordinances, permits, codes (including building codes), rules, regulations, and orders of public and quasi-governmental authorities, as any of the foregoing may be issued or amended from time to time, including all OSHA regulations, laws applicable to labor and immigration, and requirements imposed by governmental inspectors. Such definitions shall further include, where the context reasonably allows, compliance with any applicable permits and/or other similar approvals issued by governmental bodies, agencies, and authorities.

“Others” means any persons engaged by Owner or Property Owner directly or indirectly to perform work or services related to the Property or the Work, excluding Contractor-Group Members.

“person” means any natural person and any type of public or private entity.

“Project” means Owner’s development project for the Property, of which the Work is a part.

“Project Manual” means the Project Manual for the Request for Proposals for Whaley Lane Wetland Crossing Road Civil Site Work – Edgewater West CDD dated September 12, 2024, as may be amended.

“Property” is defined in the introductory paragraphs of the Construction Agreement.

“Property Owner” means EW Property Holdings, LLC and W1 Property Holdings, LLC, and/or the successors in fee simple interest to the Property.

“Required Insurance” means Contractor’s obligations under Section A-8 General Conditions, and any other insurance-related obligations of Contractor under this Agreement.

“Subcontractor” means any person retained by Contractor as an independent contractor to provide labor, materials, equipment, or services necessary to complete a specific portion of the Work, and their sub-subcontractors of every tier.

“Substantial Completion” is defined as the time at which the construction has progressed to the point where it is sufficiently complete, in accordance with the Contract Documents, so that the Construction (or the specified part thereof) can be utilized for the purposes for which it is intended.

“Substantial Completion Deadline” is defined in Section 3 of the Construction Agreement.

“Work” is defined in Section 2 of the Construction Agreement.

A-2. PAYMENT.

A-2.1 Invoices; Time for Payment; Joint Payment; Final Payment. Unless otherwise specifically provided in this Agreement, (a) Contractor shall submit its applications for payment on an AIA G702/703 form or a similar form acceptable to Owner, on a monthly basis and no later than the 20th day of the month, (b) the amount of each payment will be earned and calculated based on the percentage completion of the Work as determined by Owner or Owner’s engineer, and (c) deposits and other advance payments for materials or equipment stored, whether on or off site, or not yet delivered to the Property will not be made except as Owner may otherwise agree. Notwithstanding any other provision of the Contract, Owner shall pay amounts due under this Agreement in a manner consistent with the Local Government Prompt Payment Act, sections 218.70 through 218.80 of the Florida Statutes (“Prompt Payment Act”). With Contractor’s applications for payment, Contractor shall supply lien waivers, affidavits, and sworn statements for itself and all of its Subcontractors, which in each case must be in a form acceptable to Owner, and any other documentation requested by Owner. Contractor shall make payments due to Subcontractors within ten (10) days in accordance with the prompt payment provisions contained in Section 218.735(6), 218.735(7), and 218.74, *Florida Statutes*. Owner may elect to make payments to Subcontractors directly or via joint checks. All payments due and not made within the time prescribed by Section 218.735, *Florida Statutes*, shall bear interest at the rate of two percent (2%) per month on the unpaid balance in accordance with Section 218.735(9), *Florida Statutes*. Contractor’s acceptance of final payment will constitute a waiver of all claims by Contractor relating to the Work or this Agreement except those previously and timely made in writing in accordance with Section A-4.2 and specifically identified by Contractor as unsettled in its final application for payment. Each monthly pay application shall include updated construction schedules.

A-2.2 Submission. Contractor shall provide pay applications to the District’s Agent for approval at the address and email address listed in section 7 of the Construction Agreement with courtesy copies to: Craig Wrathell at wrathellc@whhassociates.com and Shawn Hindle at shindle@hansonwalter.com.

A-2.3 Retainage. Five percent (5%) of the amount of each progress payment shall be withheld as retainage until final completion of the Work and acceptance of the Work by the Owner, subject to any offsets to which the Owner is entitled. Procedures for withholding and release of retainage shall be in accordance with Florida law, including sections 218.735 and 255.078, *Florida Statutes*.

A-2.4 Warranty of Title; Payments to Subcontractors. Contractor warrants that title to any materials and equipment included in the Work covered by an application for payment will pass to Owner no later than the time of payment. Contractor further warrants that upon submittal of an application for payment, all Work for which applications have been previously issued and payments received from Owner will be free of liens, claims, security interests, and other encumbrances adverse to Owner's interests. Contractor shall pay when due all third-party obligations Contractor incurs in the performance of the Work. Owner is not responsible for payments to Subcontractors.

A-2.5 Liens. Contractor agrees that the Owner is a local unit of special purpose government and is not an "Owner" as defined in Section 713.01(23), Florida Statutes. Therefore, as against the Owner, any part of the Work or the Property on which the Work is performed, there are no lien rights available to any person providing materials or services for improvements in connection with the Work. Contractor shall keep the Property, the Work, and funds related to the Work free from all mechanics' and materialmen's liens (including stop payment notices) and all other liens, legal or equitable, arising out of the Work (any of the foregoing, a "Lien"). If any Lien is recorded or otherwise asserted by any Contractor-Group Member or any other person claiming by, through, or under Contractor, Contractor shall discharge or bond over the Lien to Owner's satisfaction, and cause it to be removed of record if it was recorded, within 15 days after it was recorded or served. If Contractor fails to do so, Owner may contact and negotiate with any claimants directly and may cure the Lien by such means as Owner deems appropriate (which may include paying the Lien amount directly to the claimant) and Contractor shall indemnify Owner from all losses, liabilities, and expenses, including attorney fees, incurred by Owner in connection with the Lien and its cure. Contractor's obligations under this Section (a) include Liens arising out of claims by Contractor or Subcontractors for amounts Owner is withholding pursuant to this Agreement or otherwise disputes are payable and (b) will survive Final Completion and any earlier termination of this Agreement.

A-3. TIMING AND COMPLETION.

A-3.1 Commencement of the Work; Notice of Commencement. Contractor shall commence the Work on the date specified in Section 3 of the Construction Agreement. Contractor shall ensure that before commencement of any Work a notice of commencement, approved and signed by Owner, is recorded in the public records of the county in which the Property is located. Contractor shall post a certified copy of the recorded notice of commencement in a conspicuous and secure location at the Property prior to commencement of any Work, and shall maintain the same free of physical or moisture damage throughout the entire time of the Work.

A-3.2 Payment and Performance Bonds. Notwithstanding any other provision of the Agreement, before commencing the Work, and consistent with the requirements of Section 255.05 of the Florida Statutes, the Contractor shall execute, deliver to the District, and record in the public records of Osceola County, Florida, a payment and performance bond with a surety insurer authorized to do business in the state of Florida as surety or, to the extent permitted by the District in its sole discretion, provide an alternative form of security as authorized under Section 255.05 of the Florida Statutes. Such bond and/or security shall be for 100% of the Contract Sum and shall be in effect for a full year from the time of Final Completion. In addition, each bond shall be on an Owner-approved form and shall contain the following language: "This Bond is hereby amended so that the provisions and limitations of Section 255.05 or Sections 713.23 and 713.245, Florida Statutes, whichever are applicable, are incorporated by reference herein." If requested by the District, the payment and performance bonds shall include a dual obligee rider naming the City of Saint Cloud, Osceola County and/or Toho Water Authority as dual obligee(s) at no additional cost to the District.

A-3.3 Timing and Completion, Generally. Contractor shall perform all Work expeditiously and with adequate forces, and shall complete the Work by the date specified in the Agreement. If requested by Owner, Contractor shall submit and periodically update a schedule for the Work, and shall comply with any schedule approved by Owner and achieve any milestones and completion dates indicated in that schedule (though the Final Completion Deadline can only be extended by a written change order signed by Owner). Except as this Agreement or Florida Statute may specifically provide otherwise or as Owner may otherwise determine, the Work will not meet Final Completion and any retainage will not be released until all Work has been completed to Owner's satisfaction (including correction of nonconforming or defective Work), applicable governmental authorities have issued any approvals required pursuant to Laws or Owner's agreement with such governmental authorities, and, to the extent the completed Work (e.g., roadways) will be turned over to any governmental authority, such governmental authority has approved and accepted the completed Work as being ready for such turnover. Time limits in this Agreement are of the essence.

A-3.4 Implementation of Section 218.735(7), Florida Statutes. Within thirty (30) days after Substantial Completion, the Owner's engineer shall inspect the Work and meet with Contractor to develop a list of items required to complete the Work in a complete, satisfactory and acceptable state ("Completion List"). Once the list is developed, the Owner's Engineer shall estimate the cost to complete each item on the Completion List and insert the price of each item on the Completion List. The Completion List must be delivered to Contractor after final development and review, and no later than fifty (50) days after Substantial Completion. Final Completion shall be thirty (30) days after delivery of the Completion List to the Contractor. Within twenty (20) days after delivery of the Completion List to the Contractor, Owner pay the Contractor the remaining contract balance that includes all retainage previously withheld, less an amount equal to one hundred fifty percent (150%) of the estimated cost to complete the items on the Completion List. After the Contractor has satisfactorily completed all items on the Completion List, it may submit a payment request to the Owner for the remaining contract balance. If a good faith dispute exists as to whether one or more items identified on the Completion List have been completed pursuant to the Construction Agreement, Owner may continue to withhold up to one hundred fifty percent (150%) of the total costs to complete such items.

A-4. CHANGES AND CLAIMS.

A-4.1 Changes. Owner may issue written directives changing the Work, and upon receipt Contractor shall proceed with the changes. Contractor shall not perform work in addition to the Work, or perform Work that differs from the requirements of the Contract Documents, unless Owner has issued a written directive changing the Work or the parties have executed a change order with respect to the

additional or changed Work. The Contract Documents can only be amended or supplemented by a written change order or amendment signed by both parties, and cannot be amended or supplemented by implication, oral agreements, actions, inactions, or course of conduct. Contractor shall not make substitutions without Owner's prior written consent. Contractor shall be responsible for any costs associated with unapproved deviations from the Project Manual.

A-4.2 Claims for Additional Compensation or Time. The sole and exclusive circumstances under which the Contract Sum and Substantial Completion Deadline and Final Completion Deadline may be adjusted are those expressly identified in the Contract Documents. If Contractor wishes to request an increase in its time for completion of the Work or Contract Sum for any reason permitted in the Contract, Contractor must make a written request for that increase on or before the earlier to occur of (a) the date on which Contractor commences any Work that will be the basis of the claim (except in the case of an emergency) or (b) the date that is seven days after Contractor receives the written direction from Owner, or first learns of any other condition or occurrence, upon which the claim will be based. If a claim is not made within this period, it will be deemed to have been waived, regardless of whether Owner is in fact prejudiced by the failure to make a claim within this period. Merely notifying Owner of a condition or circumstance does not constitute making a claim. Except in the case of emergencies, if any Contractor-Group Member performs additional Work without Owner's prior written authorization or written agreement, Contractor will not be entitled to reimbursement for, and hereby waives any claim for an increase to the Contract Sum or additional time in connection with, the additional Work. Contractor will be entitled to additional compensation or time only to the extent, if any, determined by Owner, and without limitation will not be entitled to additional compensation or time to the extent that the basis of its claim is any negligent act or omission or intentional misconduct of any Contractor-Group Member, or the failure of any Contractor-Group Member to act reasonably or to comply with the Contract Documents (including any failure to observe or discover a condition that Contractor reasonably should have observed or discovered in taking the actions described in Section A-4.3).

A-4.3 Review of Documents and Field Conditions. Contractor represents that (a) it has, before executing this Agreement, carefully reviewed the Contract Documents (including any geotechnical report referenced in Exhibit B or otherwise) and any other documentation provided to Contractor regarding the Work or the worksite, inspected the worksite (including any improvements at the Property into which the Work will be incorporated and any facilities or conditions on which it will rely), become familiar with local conditions under which the Work is to be performed, and correlated personal observations with requirements of the Contract Documents, (b) it has included in the Contract Documents all qualifications, exclusions, and reservations to the scope of the Work to be provided for the Contract Sum and within the required time that it knew of based on its investigations under this Section, or that a reasonable contractor performing Contractor's obligations under this Section would reasonably have known of, and (c) in executing this Agreement, Contractor is not relying on any statements or other representations of Owner or its agents with respect to the Property, the Project, or the Contract Documents except as expressly set forth in the Contract Documents. Contractor shall promptly report to Owner any errors, inconsistencies, or omissions it discovers in the Contract Documents or in any document or information provided by Owner or Others, and any defects it discovers in existing improvements (including the work of Others) that may affect the Work, though this notice will not relieve Contractor from its other obligations under the Contract Documents.

A-4.4 Force Majeure. Contractor will be entitled to an adjustment of the Substantial Completion Deadline and the Final Completion Deadline to the extent that Force Majeure directly delays the critical path of the Work, on condition that Contractor makes a timely and proper claim as provided in Section A-4.2 and subject to other terms and conditions of this Agreement. "Force Majeure" means catastrophic storms or floods, lightning, tornadoes, hurricanes, earthquakes, and other acts of God, wars, civil disturbances, terrorist attacks, revolts, insurrections, sabotage, commercial embargoes, epidemics, fires, and explosions, to the extent the same (a) is not attributable to the act or omission of any Contractor-Group Member, and (b) cannot reasonably be circumvented through the use of alternate sources, workaround plans, or other means. Contractor shall diligently endeavor to overcome Force Majeure, and, without limitation, shall proceed with any portion of the Work not affected by the Force Majeure.

A-4.5 Notification of Surety. If the provisions of any bond require notice to be given to a surety of any change affecting the general scope of the Work or the provisions of the Contract Documents (including, but not limited to, Contract Sum or time for completion of the Work), the giving of any such notice will be Contractor's responsibility. The amount of each applicable bond will be adjusted to reflect the effect of any such change.

A-5. REQUIREMENTS REGARDING PERFORMANCE OF WORK.

A-5.1 Standard of Care. Contractor shall perform the Work in accordance with the standard of care used by reputable contractors performing similar work for projects similar to this Project (though this standard of care does not affect any higher standard of care that would apply but for this sentence).

A-5.2 Providing Necessary Elements. Unless otherwise provided in the Contract Documents, Contractor shall provide and pay for labor, materials, equipment, tools, utilities, transportation, and other facilities and services necessary for proper execution and Final Completion of the Work.

A-5.3 Persons Performing Work. Contractor shall ensure that all Work is performed and supervised by skilled and experienced personnel that are directly employed by Contractor or an approved Subcontractor. Contractor shall enforce strict discipline and good order among Contractor's employees and other Contractor-Group Members. Contractor shall not permit employment of unfit persons or persons not skilled in tasks assigned to them. All matters pertaining to the employment, supervision, compensation, promotion, and discharge of Contractor's employees are Contractor's responsibility. Contractor shall comply with all Laws related to its employees, including Laws regulating workers compensation, social security, unemployment insurance, hours of labor, wages, and working conditions.

A-5.4 Safety; Repair of Damage. Contractor shall confine operations at the Property to areas permitted by Laws, the Contract Documents, and Owner. Contractor is solely responsible for and has sole control over (a) means, methods, techniques, and procedures for the Work and (b) initiating, maintaining and supervising all safety precautions and programs in connection with the performance of the

Work. Contractor shall maintain a safe worksite, shall take all necessary precautions for the safety and security of persons or property, and shall provide protection to prevent damage, injury, or loss to persons or property, including employees performing the Work, other persons that may encounter or be affected by the Work, the Work itself, work provided by Others, and any other personal or real property that may be affected by the Work. Contractor shall promptly and at its own expense repair and otherwise remedy damage and loss to property arising out of the Work. Among other requirements, the Contractor or Subcontractor performing trench excavation work for the Work shall comply with the applicable trench safety standards.

A-5.5 Hazardous Materials. Contractor is responsible for the proper delivery, handling, application, storage, removal, and disposal, in compliance with Laws, of all materials and substances brought to the Property by any Contractor-Group Member or otherwise used or consumed in the performance of the Work. If Contractor encounters any pre-existing hazardous materials at the Property, it shall immediately notify Owner and shall not disturb the hazardous materials unless otherwise directed by Owner.

A-5.6 Access to Work. Contractor shall provide Owner, its representative or designee, and Others with access to the Work in preparation and progress wherever located.

A-5.7 Cleaning. Contractor shall keep the worksite and surrounding area free from accumulation of debris and trash related to the Work, and shall comply with Owner's requests regarding cleaning. Upon Final Completion of the Work, Contractor shall remove all tools, construction equipment, machinery, and surplus material of Contractor-Group Members, and shall properly dispose of waste materials.

A-5.8 Warranty. Contractor warrants that all Work will be performed in a good and workmanlike manner, that all materials and equipment furnished under the Contract Documents will be of good quality and new, and that the Work will conform to the requirements of the Contract Documents and will be free from defects. This warranty will commence upon Final Completion or the earlier termination of this Agreement, and is in addition to any other warranty (and is not limited by any other warranty or any warranty disclaimer or limitation) required by law, included elsewhere in the Contract Documents, or issued by any Contractor-Group Member (including any manufacturer) at any time hereafter. Contractor shall assign to Owner all warranties extended to Contractor by material suppliers and Subcontractors. If an assignment of warranty requires the material supplier or Subcontractor to consent to same, then Contractor shall secure the material supplier's or Subcontractor's consent to assign said warranties to Owner.

A-5.9 Compliance with Laws; Permits. Contractor shall ensure that all Work is performed in accordance with Laws. If Contractor performs Work that it knows or should reasonably know is contrary to Laws, Contractor shall bear the costs attributable to correction. Contractor shall pay sales, consumer, use, and similar taxes that are legally required during the term of this Agreement, and the Contract Sum includes all such taxes required (whether or not yet effective or merely scheduled to go into effect) at the time when this Agreement is executed. Contractor shall obtain at the appropriate time the building permit and any other permits, licenses, inspections, or approvals for the Work required under Laws or otherwise necessary for proper execution and Final Completion of the Work. If the Contract Documents require any Contractor-Group Member to provide design services, Contractor shall procure those services from a licensed design professional retained by Contractor. Contractor represents that it and its Subcontractors are, and during the term of this Agreement will remain, fully qualified and licensed under Laws to perform the Work.

A-5.10 Liquidated Damages for Failure to Complete the Work. Contractor and Owner recognize that time is of the essence and that Owner will suffer financial and other losses if the Work is not completed by the deadlines set forth in the Agreement, as duly modified. The parties also recognize the delays, expense, and difficulties involved in proving, in a legal or arbitration proceeding, the actual loss suffered by Owner if the Work is not completed on time. The Owner and Contractor agree that an assessment of actual damages as of the date of this Agreement would be uncertain, and the amount of liquidated damages set forth herein is reasonable. Accordingly, instead of requiring any such proof of actual damages, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty):

- (a) Substantial Completion: Contractor shall pay Owner \$5,021.00 for each day that expires after the time (as duly adjusted pursuant to the Agreement) specified above for Substantial Completion, until the Work is substantially complete.
- (b) Completion of Remaining Work: After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the required timeframe (as duly adjusted pursuant to the Agreement) for completion and readiness for final payment, Contractor shall pay Owner \$5,021.00 for each day that expires after such time until the Work is completed and ready for final payment.
- (c) Contractor and Owner acknowledge and agree that the liquidated damages set forth in the Agreement are based on the Florida Department of Transportation's (FDOT) published schedule of liquidated damages [as stated in Section 8-10.2 of the *Florida Department of Transportation, Standard Specifications for Road and Bridge Construction* (FY 2025-26)] and shall be adjusted in accordance with any increases or modifications to FDOT's published rates. The applicable rate shall be the rate in effect at the time of the delay or breach triggering Section A-5.10 of the Agreement.
- (d) Liquidated damages for failing to timely attain Substantial Completion, and Final Completion are not additive, and will not be imposed concurrently.
- (e) Default days shall be counted in calendar days. Owner has the right to apply, as payment on such liquidated damages, any money Owner owes the Contractor. Owner does not waive its right to liquidated damages due under the Contract by allowing the Contractor to continue and to finish the work, or any part of it. In the case of a default of the Contractor and the completion of the work by Owner, the Contractor and his surety are liable for the liquidated damages under the Contract, but Owner will not charge liquidated damages for any delay in the final completion of Owner's performance of the work due to any unreasonable action or delay on the part of Owner.

A-5.11 Submittals. Contractor shall promptly prepare or review (as applicable), approve in writing, and submit to Owner (and, if directed by Owner, its engineer) any shop drawings, product data, samples, and similar submittals required by the Contract Documents.

The Owner shall have a period of seven (7) business days to respond to the submittals without schedule impacts. Contractor shall perform the Work in accordance with shop drawings, product data, samples, and other submittals approved by Owner, but Owner's approval will not excuse Contractor from the failure of any of these submittals to conform to any requirements of the Contract Documents.

A-5.12 Ethics. Contractor shall perform the Work with integrity, and shall disclose and avoid conflicts of interest. Contractor represents that it has not and shall not pay or receive any contingent fees or gratuities to or from any other person in connection with the Work.

A-5.13 Confidentiality. Contractor shall keep confidential, and shall require other Contractor-Group Members to keep confidential any documents or information relating to the Property, this Project (including any incidents or disputes arising out of the Work), or Owner or its affiliates that is identified by Owner as confidential and/or exempt under Florida's public records laws. Contractor shall not (and shall ensure that other Contractor-Group Members do not) use pictures of the Property, or identify the Property by name or address, in any advertisements or publicity without Owner's and Property Owner's written consent. This Section will survive Final Completion and any earlier termination of this Agreement.

A-5.14 Documentation. Contractor shall keep organized and detailed records, books, correspondence, drawings, receipts, subcontracts, purchase orders, and other documentation relating to the Work, including Subcontractors' evidence of insurance and lien waivers procured from Subcontractors. Contractor shall also maintain daily records regarding the Work, including information regarding manpower, Work in progress, accidents, and field observations. Contractor shall keep all of the foregoing documentation, and shall make this documentation available to Owner and its designees for inspection and copying in normal working hours, until three years after the earlier of Final Completion or the termination of this Agreement.

A-6. SUBCONTRACTORS. Contractor shall require Subcontractors, to the extent of their Work, to comply with Contractor's obligations in the Contract Documents. Before any Subcontractor commences Work, Contractor shall cause the Subcontractor to execute a written agreement that provides that Owner is an intended third-party beneficiary of the agreement and requires the Subcontractor, to the extent of its Work, to be bound to Contractor by the terms of the Contract Documents, to assume toward Contractor the obligations that Contractor, by the Contract Documents, assumes toward Owner, to carry the insurance and make the waivers required of Contractor in Section A-8, and to impose these requirements on its sub-subcontractors. Each agreement with a Subcontractor must protect Owner's rights under this Agreement with respect to the Work to be performed by the Subcontractor, so that subcontracting that Work will not prejudice Owner's rights. Contractor is responsible for all Work performed by, and all acts and omissions of, Contractor-Group Members.

A-7. WORK BY OTHERS. Owner or Property Owner may perform work at the worksite via Others. Contractor shall cooperate with Others, coordinate its Work with any work of Others, perform its Work so as not to hinder, delay, interfere with, or damage any work of Others, and permit Others to store materials and equipment at the worksite and otherwise access the worksite.

A-8. INSURANCE.

A-8.1 Required Coverages. Contractor shall maintain the following minimum insurance with respect to the Work without interruption from the date of this Agreement through Final Completion, at any time thereafter when Contractor enters the worksite to perform corrective Work, and during any additional periods specified in this Agreement:

(a) *Commercial general liability insurance* on the most recently filed ISO CG 00 01 form that, without limitation:

- (i) has limits of not less than the greater of (A) \$1,000,000 each occurrence, \$2,000,000 general aggregate (per-project), and \$2,000,000 products-completed operations aggregate or (B) the limits Contractor actually maintains;
- (ii) provides coverage for claims arising out of or resulting from operations under this Agreement and for which the insured may be legally liable, including (A) damages because of bodily injury, sickness or disease and coverage for death and mental anguish, (B) personal and advertising injury, (C) damages because of physical damage to or destruction of tangible property, including the loss of use of such property, (D) bodily injury or property damage arising out of completed operations, and (E) Contractor's indemnity obligations under Section A-9;
- (iii) does not exclude or restrict coverage with respect to the following: (A) Additional Insureds under the Policy; (B) claims for property damage to the Work arising out of the products-completed operations hazard where the damaged Work or the Work out of which the damage arises was performed by a Subcontractor; (C) claims for bodily injury other than to employees of the insured; (D) claims for indemnity under Section A-9 arising out of injury to employees of the insured; (E) claims or loss excluded under a prior work endorsement or other similar exclusionary language; (F) claims or loss due to physical damage under a prior injury endorsement or similar exclusionary language; or (G) claims that apply to the type or nature of this particular Work (e.g., if the Work involves earth subsidence or movement, there must be no exclusion for these hazards, and if the Work involves explosion, collapse or underground hazards, there must be no exclusion for these hazards);
- (iv) includes the Additional Insureds identified in the Agreement as additional insureds via an ISO 20 10 11 85 endorsement if available, and otherwise via one or more endorsements (e.g., a combination of CG 20 10 and CG 20 37 or Equivalent) that provides coverage for both ongoing and completed operations, does not limit coverage to vicarious liability, and is otherwise reasonably acceptable to Owner; and
- (v) applies as primary and non-contributory insurance with respect to any other insurance or self-insurance program available to the Additional Insureds, provides coverage to the Additional Insureds at least as broad as that available to the named insureds, and does not include terms that make the coverage afforded to an Additional Insured excess to other insurance on which such party is also an additional insured.

Contractor shall maintain its products-completed operations coverage for the greater of three years after Final Completion of the Work or the time during which a claim arising out of the Work may be properly asserted under the applicable statute of limitations or

repose (such applicable period, the “Repose Period”), and shall include the Additional Insureds as additional insureds during this period, on a primary and non-contributory basis.

- (b) *Automobile liability insurance*, covering vehicles owned by Contractor and non-owned vehicles used by Contractor or anyone for whose acts Contractor is responsible, with a combined single limit of not less than \$1,000,000 per accident, for bodily injury, death of any person, and property damage arising out of the ownership, maintenance, and use of those motor vehicles along with any other statutorily required automobile coverage. Contractor shall cause the Additional Insureds to be included as additional insureds under this policy on a primary and non-contributory basis. If the Work will involve hauling or transporting waste materials, hazardous material, hazardous substances or any other environmentally regulated substances that require a regulated manifest, Contractor shall also obtain CA-9948 and MCS-90 endorsements.
- (c) *Workers compensation and employers liability insurance* for all persons that perform Work for Contractor or anyone for whose conduct Contractor is responsible. The workers compensation insurance must fulfill applicable statutory requirements. The employers liability insurance must have limits of not less than \$1,000,000 each employee – each accident, \$1,000,000 each employee – each disease, and \$1,000,000 policy limit.
- (d) *Commercial excess or umbrella liability insurance* with respect to Contractor’s CGL, automobile, and employers liability insurance, with a limit of not less than **\$5,000,000** each occurrence and annual aggregate. This insurance must be at least as broad as the underlying coverages, must be maintained for the Repose Period, must (with respect to Contractor’s CGL and automobile insurance) include the Additional Insureds as additional insureds on a primary and non-contributory basis until the end of the Repose Period, and must include a waiver of subrogation as required in Section A-8.3. The excess policy must not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers. Notwithstanding the specified minimum limits in this Section A-8.1 for primary CGL, automobile, and employers liability insurance and the separate specified minimum limit for commercial excess or umbrella liability insurance, in each case this Section A-8.1 is to be construed as requiring only the combined primary and excess/umbrella minimum limit and that combined minimum limit may be achieved with any combination of primary and excess or umbrella insurance.
- (e) *Professional liability insurance*, if the Work includes any professional services, with limits of not less than \$1,000,000 each claim and \$1,000,000 annual aggregate. If Contractor performs the professional services, then it shall carry this insurance; if a Subcontractor performs the services, then Contractor shall require the Subcontractor to carry this insurance. In either case this insurance, if required, must be retroactive to the date of the commencement of the professional services and must be maintained for at least three years after Final Completion or the earlier termination of this Agreement.
- (f) *Contractors’ pollution liability insurance* (or “contractor’s pollution indemnity insurance”) covering losses caused by pollution conditions that arise from the Work, with limits of not less than \$2,000,000 per loss and in the aggregate. This insurance (i) must be retroactive to the date of the commencement of the Work, if it is written on a claims-made basis, (ii) must be maintained, or an extended reporting period must be exercised, until the end of the Repose Period, and (iii) must include the Additional Insureds as additional insureds on a primary and non-contributory basis, until the end of the Repose Period.
- (g) *Property insurance* covering the full replacement value of rented or owned job trailers, machinery, tools, equipment, and other property used by Contractor or Subcontractors and not destined to become a part of the completed construction, and Work (including materials and equipment) until the risk of loss passes to Owner at Final Completion, and Contractor hereby waives, and shall require its Subcontractors (including lessors of equipment and the owners of any borrowed items) to waive, all claims against the Additional Insureds, any tenants at the Property, Others, and their employees, for loss or damage to these items, regardless of the cause. Except to the extent a loss is covered by insurance proceeds paid to Owner, Contractor bears the risk of loss and damage to the Work (including any materials incorporated or to be incorporated as part of the Work) until the date when the Work is completed.

A-8.2 Subcontractors’ Insurance. Contractor shall by written agreement require its Subcontractors to maintain the insurance and make the waivers required of Contractor in this Section A-8, subject to individual exceptions to the extent specifically agreed by Owner in writing on a case-by-case basis.

A-8.3 Insurance Requirements. Required Insurance must, unless otherwise agreed in writing by Owner, be issued by reputable insurance carriers authorized to transact that class of insurance in the State(s) in which the Work is performed, having an A.M. Best rating of at least A- VIII. The cost of the Required Insurance (including deductibles and self-insured retentions related to claims arising out of the Work), as well as the cost of any other insurance carried by Contractor with respect to the Work, will be borne solely by Contractor, and Contractor shall reimburse Owner for amounts paid by Owner or other Additional Insureds due to deductibles or self-insured retentions with respect to Required Insurance. Contractor shall require the issuers of Required Insurance to waive subrogation rights with respect to the Additional Insureds, and Contractor hereby waives all rights against the Additional Insureds and Others for damage occurring on or after the date on which this Agreement is executed to the extent that damage (a) is covered by Required Insurance or any other insurance maintained by Contractor, (b) is attributable to any deductible or self-insured retention relating to insurance maintained by Contractor, or (c) arises out of the sole negligence of any Contractor-Group Members. Contractor shall ensure that Required Insurance policies (with the exception of any professional liability policies) do not include defense costs within the limits of liability, and do not include a deductible or self-insured retention in excess of \$250,000 (or \$100,000 for professional liability) except with Owner’s written approval.

A-8.4 Evidence of Insurance. Contractor shall provide to Owner a certificate of insurance on ACORD Form 25 evidencing the Required Insurance, and if requested, the required additional insured, waiver of subrogation, notice of cancellation, and primary and non-contributory endorsements, at the following times: (a) prior to commencement of the Work; (b) upon renewal or replacement of each required policy of insurance; and (c) upon Owner’s written request. Contractor shall require Required Insurance policies to provide Owner with at least 30 days’ written notice of cancellation (or 10 days’ written notice if cancellation is due to non-payment of premium), and in

any event shall ensure that Owner is notified before the cancellation or non-renewal of any Required Insurance. Contractor shall cause its certificates of insurance to disclose any deductible or self-insured retention applicable to any of its Required Insurance policies, and shall provide certified copies of Required Insurance policies if requested. Owner's failure to require Contractor to provide evidence of Required Insurance, or Owner's acceptance of evidence that indicates insurance that fails to satisfy any requirements of this Agreement, will not constitute a waiver of these requirements. Before permitting any Subcontractor to commence Work at the Property, Contractor shall obtain a certificate of insurance from that Subcontractor evidencing its compliance with the requirements of this Agreement. If Contractor fails to have secured and maintained the required insurance, the Owner has the right (without any obligation to do so, however), to secure such required insurance in which event, Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the Owner's obtaining the required insurance.

A-9. INDEMNITY; SOVEREIGN IMMUNITY. To the fullest extent permitted by Laws, Contractor shall indemnify and defend the Additional Insureds from claims, damages, liabilities, losses, and expenses, including attorneys' fees and dispute-related expenses (collectively, "Claims"), to the extent arising out of (a) performance of the Work, but only to the extent caused by the negligent acts or omissions or willful misconduct of Contractor or a Contractor-Group Member or (b) Contractor's breach of this Agreement. In claims against any indemnified person by an employee of Contractor, a Subcontractor, anyone directly or indirectly employed by them, or anyone for whose acts they may be liable, the indemnity obligation in this Section will not be limited by a limitation on the amount or type of damages, compensation, or benefits payable by or for Contractor or a Subcontractor under workers compensation acts, disability benefit acts, or other employee benefit acts. Contractor's obligations under this Section (a) do not negate, abridge, or reduce other rights or obligations of indemnity that would otherwise exist as to a person described in this Section, and (b) will survive Final Completion and any earlier termination of this Agreement. Nothing in the Contract shall be deemed as a waiver of the Owner's sovereign immunity or the Owner's limits of liability as set forth in Section 768.28, *Florida Statutes* or other statute, and nothing in the Contract shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

A-10. CORRECTION OF DEFECTIVE WORK.

A-10.1 Correction of Work Before Completion. Contractor shall promptly correct Work rejected by Owner as failing to conform to the requirements of the Contract Documents. Contractor shall bear the cost of correcting any rejected Work, including the costs of uncovering, replacement, and additional testing. Owner will be deemed to have accepted defective or nonconforming Work only if it does so expressly and in writing, and acceptance of defective or nonconforming Work will not be implied by a progress payment or final payment, by any inspection or testing of the Work, by any course of dealing or oral acceptance, or by partial or entire use or occupancy of the completed Work by Owner or others.

A-10.2 Correction of Work After Completion. For one year after Final Completion of the Work or the earlier termination of this Agreement and during any longer correction period provided elsewhere in the Contract Documents (including during any longer "warranty period" described elsewhere in the Contract Documents or in any separate warranty document issued hereafter), Contractor shall at its own expense within five days after Owner's notice of repair or replace, as directed by Owner, (a) any portion of the Work that is defective in workmanship or material or otherwise is not in accordance with the Contract Documents (including applicable drawings and specifications) or other warranties in the Contract Documents, and (b) any other resulting damage. Neither this Section nor any "warranty period" described elsewhere in the Contract Documents is to be construed to establish a period of limitation with respect to Section A-5.8 or any other obligations Contractor has under the Contract Documents.

A-10.3 Owner's Right to Cure Failures. If Contractor fails to perform the Work in accordance with the Contract Documents or otherwise fails to comply with any requirement of the Contract Documents, and either the situation constitutes an emergency or Contractor does not cure the failure to Owner's satisfaction within five days after it receives notice from Owner of the failure, then Owner may at Contractor's expense (and in addition to any other remedies available to Owner) arrange for the failure to be cured by whatever means Owner may choose and Contractor shall indemnify Owner from all losses, liabilities, and expenses, including attorney fees, incurred by Owner in connection with the cure. Owner may also issue a written order to Contractor to stop the Work, or any portion of the Work, until the failure is cured, and Contractor will not be entitled to any time extension or increase to the Contract Sum due to the Work stoppage. Owner has no obligation to exercise its rights under this Section for the benefit of Contractor or any other person. This Section will survive Final Completion and any earlier termination of this Agreement.

A-10.4 Construction Defects. PURSUANT TO SECTION 558.005, FLORIDA STATUTES, ANY CLAIMS FOR CONSTRUCTION DEFECTS ARE NOT SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, FLORIDA STATUTES.

A-11. SUSPENSION AND TERMINATION.

A-11.1 By Owner, for Cause. Owner may terminate this Agreement for cause, upon seven days' written notice (or any longer period Owner may elect to specify in its notice), if Contractor (a) refuses or fails to supply enough properly skilled workers or proper materials, (b) fails to make payment to Subcontractors for materials or labor in accordance with this Agreement and the respective agreements between Contractor and its Subcontractors, (c) disregards Laws, or (d) otherwise breaches a provision of this Agreement. Upon this termination, (i) Owner may take possession of the worksite and of all materials thereon owned by Contractor and finish the Work by whatever method Owner may deem expedient, and (ii) Contractor will not be entitled to receive further payment (if any is due) until the Work is finished (except to the extent such is inconsistent in any way with Florida's Prompt Payment Act, such Prompt Payment Act shall control).

A-11.2 By Owner, for Convenience. Owner may at any time, for Owner's convenience and without cause, suspend or postpone any portion of the Work or terminate this Agreement. Unless otherwise specified in Owner's written notice, any such suspension or termination will be effective immediately. If Owner terminates for convenience, Contractor will be entitled only to the greater of (a) the

portion of the Contract Sum earned through the date the termination becomes effective and not previously paid, including release and payment to Contractor of all retainage held by Owner related to the portion of the Work completed and (b) \$100, and will not be entitled to overhead or profit on Work not executed or to any other amounts, including termination-related expenses or any other consequential damages of any kind. No payments will be made for any potential costs of settling or paying claims arising out of termination of the Work under subcontracts, equipment leases, orders or other related arrangements. A termination by Owner under this Section will not constitute a waiver of any claims Owner may have against Contractor, or prejudice any other right or remedy available to Owner.

A-11.3 By Contractor. Contractor, as its sole remedy for Owner's failure to make timely payments of amounts not subject to dispute as required in this Agreement (other than rights under Laws that cannot be waived), may suspend the Work or terminate this Agreement, but only if such amounts remain unpaid for 90 days after the payment period provided in this Agreement expires. For any other default of Owner, Contractor may suspend the Work or terminate this Agreement only if Owner fails to cure the default within 30 days (or such longer period as may be necessary for Owner exercising diligent efforts to cure the default) after Contractor notifies Owner of the default and of Contractor's intention to suspend or terminate this Agreement if Owner does not cure the default. In each case Contractor's suspension or termination notice (a) must be delivered via reputable overnight carrier or registered or certified mail, (b) will be effective 14 days after Owner receives the notice stating that Contractor is terminating the Agreement or suspending the Work (as applicable), and (c) will not be effective if Owner cures the failure within this period. If Contractor elects to suspend initially under this Section then on and after the date the suspension becomes effective pursuant to this Section the Contractor may thereafter terminate this Agreement upon seven additional days' written notice, except this Agreement will not terminate and Contractor shall resume the Work if Owner cures the default before the termination becomes effective. To the extent this Section A-11.3 is inconsistent in any way with Florida's Prompt Payment Act, such Prompt Payment Act shall control.

A-12. PROVISIONS RELATED TO DISPUTES.

A-12.1 Performance During Disputes. Except as provided in Section A-11.3, Contractor shall continue performing the Work without interruption notwithstanding any dispute arising out of or related to the Work or this Agreement, and if Contractor continues performing then Owner shall continue to make payments of amounts not subject to dispute or withholding.

A-12.2 Attorneys' Fees. Should any claim, action, or proceeding be commenced between the parties arising out of or relating to the Work or this Agreement, the party substantially prevailing in the claim, action, or proceeding will be entitled to recover from the other party its reasonable attorneys' fees and other expenses incurred in connection with the claim, action, or proceeding.

A-12.3 JURY TRIAL WAIVER. IN CONNECTION WITH ANY LITIGATION RELATED TO THE WORK OR THIS AGREEMENT, THE PARTIES WAIVE ALL RIGHTS TO HAVE THE DISPUTE RESOLVED IN A TRIAL BY JURY.

A-12.4 Governing Law. The Laws of the State in which the Property is located, without giving effect to principles of conflicts of laws, govern all disputes arising out of this Agreement, including all tort claims. All actions and disputes shall be brought in the proper court and venue, which shall be in or for the Florida county in which the Property is located.

A-12.5 Remedies. Except where this Agreement provides that a remedy is a party's sole remedy, the rights and remedies granted to the parties in this Agreement are in addition to, and are not to be construed as a limitation of, any rights and remedies available to the parties under Laws, by special warranty or guarantee, or by other provisions of this Agreement.

A-12.6 Personal Liability. None of Owner's or Property Owner's direct or indirect affiliates, members, partners, managers, agents, or representatives, and none of the officers, directors, shareholders, supervisors, staff, lawyers, managers, engineers, consultants, agenda, subcontractors or employees of Owner or of any of the foregoing, will have any personal liability under or in connection with this Agreement, and Contractor shall not name them in or seek to join them in any action related to the Work or this Agreement.

A-12.7 Waiver. Under no circumstances will Contractor be entitled to recover any amounts for lost productivity, inefficiency, out-of-sequence work, stacking of trades, idle equipment, lost profits, extended home office overhead, interest (except to the extent waiver of interest is prohibited by Florida Statute, including section 218.75, Florida Statute), or any other indirect costs, and Contractor hereby waives any right to claim such costs under this Agreement or otherwise with respect to the Work.

A-12.8 Severability. If any provision of this Agreement is unenforceable to any extent, the remainder of this Agreement will be enforceable to the fullest extent permitted by Laws.

A-13. TAX-EXEMPT DIRECT PURCHASES. Owner and Contractor agree that the Owner may in its sole discretion elect to undertake a direct purchase of any or all materials incorporated into the Work performed according to the Agreement. In such event, the following conditions shall apply:

A-13.1 Owner represents to Contractor that the Owner is a governmental entity exempt from Florida sales and use tax, and has provided Contractor with a copy of its Consumer Exemption Certificate.

A-13.2 Owner may elect to implement a direct purchase arrangement whereby the Owner will directly acquire certain materials ("Direct Purchase Materials") necessary for the Work directly from the suppliers to take advantage of Owner's tax exempt status.

A-13.3 Prior to purchasing any materials, the Contractor shall contact Owner to determine which materials will be treated as Direct Purchase Materials.

A-13.4 Owner shall issue a Certificate of Entitlement to each supplier of Direct Purchase Materials, and to the Contractor. Each Certificate of Entitlement will be in the format specified by Rule 12A-1.094(4)(c), Florida Administrative Code. Each Certificate of Entitlement shall have attached thereto the corresponding purchase order. Each Certificate of Entitlement shall affirm that (1) the attached purchase order is being issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works; (2) the vendor's invoice will be issued directly to Owner; (3) payment of the vendor's invoice will be made directly by Owner to the vendor from public funds; (4) Owner will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor; and (5) Owner assumes the risk of damage or loss at the time of purchase or delivery by the vendor. Each Certificate

of Entitlement shall acknowledge that if the Department of Revenue determines the purchase is not a tax exempt purchase by a governmental entity, then the governmental entity will be responsible for any tax, penalties and interest determined to be due.

A-13.5 Owner shall issue purchase orders directly to suppliers of Direct Purchase Materials. Owner shall issue a separate Certificate of Entitlement for each purchase order. Such purchase orders shall require that the supplier provide the required shipping and handling insurance and provide for delivery F.O.B. jobsite. Corresponding change orders shall be executed at the time of the direct purchase to reflect the direct purchases made by Owner and if the original contract contemplated sale of materials and installation by same person, the change order shall reflect sale of materials and installation by different legal entities.

A-13.6 Upon delivery of the Direct Purchase Materials to the jobsite, Owner shall inspect the materials and invoices to determine that they conform to the purchase order. If the materials conform, Owner shall accept and take title to the Direct Purchase Materials.

A-13.7 Suppliers shall issue invoices directly to Owner. Owner shall process invoices and issue payment directly to the suppliers from public funds.

A-13.8 Upon acceptance of Direct Purchase Materials, Owner shall assume risk of loss of same until they are incorporated into the project. Contractor shall be responsible for safeguarding all Direct Purchase Materials and for obtaining and managing all warranties and guarantees for all material and products. All warranties, bonds, and other forms of indemnification provided by Contractor as part of Contract shall apply to all Direct Purchase Materials, as though Contractor had purchased the Direct Purchase Materials.

A-13.9 Owner shall, at its option, maintain builder's risk insurance on the Direct Purchase Materials.

A-14. INTERPRETATIONAL MATTERS.

A-14.1 Interpretation of Documents. The intent of the Contract Documents is to include all items necessary for the proper execution and Final Completion of the Work by Contractor. If Contractor becomes aware of any inconsistencies, ambiguities, conflicts, omissions, or errors in or between portions of the Contract Documents, Contractor shall promptly (and in any event before proceeding with Work based on the discrepancy) submit the matter to Owner for clarification. The different provisions of the Contract Documents are complementary, and unless Owner determines otherwise in an individual case (a) what is required by one is as binding as if required by all and (b) with respect to inconsistencies or conflicts within or between parts of the Contract Documents, or between the Contract Documents and Laws, Contractor shall provide the greater quantity of Work and comply with the more stringent requirement. The purpose of any attached proposal from the Contractor and/or any attached qualifications/exclusions/clarifications/work description document provided by the Contractor (e.g., as Exhibit C) is solely to define the scope of the Work, and consequently, except as Owner may otherwise determine in any particular case, any other provisions or limitations of any kind in any such documents are null and are not part of this Agreement.

A-14.2 Entire Agreement. This Agreement represents the entire and integrated agreement between Owner and Contractor with respect to the Work, and supersedes and replaces any existing written or oral agreements between the parties regarding the Work. Notwithstanding the foregoing, and except as Owner may otherwise determine, this Agreement does not abrogate Contractor's responsibility for any prior signed statements or agreements provided or made by Contractor for Owner's benefit.

A-14.3 Third-Party Beneficiaries. Nothing in this Agreement gives any person other than Contractor any rights against Owner, whether as a third-party beneficiary or otherwise.

A-15. GENERAL PROVISIONS.

A-15.1 Ownership of Documents. Owner will own any drawings, reports, or other documents, in whatever format, provided by Owner or its consultants, or produced by Contractor or Subcontractors, in connection with the Work. Contractor shall, upon Owner's request, promptly provide Owner with copies of these documents in Contractor's possession or control, in the requested format.

A-15.2 Status of Contractor. Contractor is acting under this Agreement solely as an independent contractor, and not as an employee, partner, or joint venturer. Contractor has no authority to act for or otherwise bind Owner.

A-15.3 Expenses. Except as specifically provided in this Agreement, Contractor shall perform its obligations under this Agreement at its own expense.

A-15.4 Notices. Notices, requests, and other communications related to this Agreement must be in writing and will be effective when delivered (even if delivery is rejected) to the address for the recipient party below its signature to the Agreement (as modified by that party's written notice to the other party that its address has changed) or when the written notice is otherwise actually received by the recipient party.

A-15.5 Assignment. Contractor shall not assign or transfer its interest in this Agreement or assign or transfer any of its rights (including rights to payment), claims, or obligations arising out of related to the Work or this Agreement or delegate any obligations under this Agreement in whole or part, by operation of law or otherwise (other than engaging Subcontractors as provided in this Agreement), without first obtaining Owner's written consent. Any assignment without Owner's written consent is void, unless Owner elects otherwise. Owner may without Contractor's consent assign this Agreement, in whole or in part, to a lender, purchaser, affiliate, or other person, on an exclusive or non-exclusive basis, and without limitation may assign only Owner's rights with respect to Contractor's warranty and correction obligations.

A-15.6 Waivers. Owner's failure to insist upon compliance with any requirement of the Contract Documents at the time it learns of the noncompliance will not constitute a waiver of Owner's rights in connection with the noncompliance. A proper written waiver by Owner will only be applicable to the specific provision and instance to which it is related, and will not be deemed to be a continuing or future waiver.

A-15.7 Counterparts. The parties may sign this Agreement in separate counterparts, and this Agreement will be deemed fully executed when each party has signed and delivered at least one counterpart even though no single counterpart contains the signature of both parties. Signatures may be sent via electronic means, including fax or attachment to an email, and exchange of original signatures is

not necessary.

A-15.8 Electronic Copies. Any executed copy of this Agreement and other related documents may be digitally copied, photocopied, or stored on computer tapes and disks (such documents in such format, "Imaged Agreement"). The Imaged Agreement will be admissible in any judicial, arbitration, mediation or administrative proceedings between the parties in accordance with the applicable rules of evidence, and neither party will object to the admissibility of the Imaged Agreement on the basis that it was not originated or maintained in documentary ("hard copy") form.

A-15.9 As-Builts. Contractor shall be required to provide surveyed as-built drawings in compliance with the requirements of Exhibit F.

A-15.10 Public Records. The Contractor understands and agrees that all documents of any kind provided to the Owner in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Contractor acknowledges that the designated public records custodian for the District is **Craig Wrathell** ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the Owner; and 4) upon completion of the contract, transfer to the Owner, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the Owner in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (561) 571-0010, OR BY EMAIL AT WRATHELLC@WHHASSOCIATES.COM, OR BY REGULAR MAIL AT WRATHELL, HUNT & ASSOCIATES, LLC, 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431.

A-15.11 Restrictions on Removal of Fill Dirt from Work Site. Contractor acknowledges that all fill material shall remain on-site. Fill material shall not be removed from the project site without the written consent of the Owner (or its engineer).

A-15.12 Stormwater Management.

A-15.12.1 Contractor shall comply with the Federal Water Pollution Control Act of 1972, as amended, (the "Clean Water Act" or "CWA"), and all federal, state and local laws, regulations, ordinances, and policies relating to storm water pollution, sedimentation control and erosion control. Owner, in accordance with Paragraph 402(p) of the CWA, which establishes a framework for regulating storm water discharges under the National Pollution Discharge Elimination System ("NPDES") Program, has developed an erosion, sedimentation and storm water pollution control and prevention plan (a "SWPPP") for the Work in order to control erosion and storm water discharges and to prevent certain non-storm water discharges. Contractor and Contractor-Group Member shall at all times comply with the NPDES Permit(s) and the SWPPP. Contractor shall solely be responsible for and shall irrevocably defend, protect, indemnify and hold Owner harmless from and against any and all past, present or future claims of any kind or nature, at law or in equity (including, without limitation, claims for personal injury, property damage or environmental remediation or restoration), losses, costs, penalties, obligations, attorney and consultant fees and costs, and damages, including, without limitation, consequential, special, exemplary and punitive damages contingent or otherwise, matured or unmatured, known or unknown, foreseeable or unforeseeable, arising from or in any way related to Contractor's or Contractor-Group Members' failure to comply with the Clean Water Act, any federal, state and local laws, rules and regulations, including ordinances and policies, relating to storm water pollution and erosion and sedimentation control and/or the SWPPP. Such failures shall constitute a material breach of this Agreement.

A-15.12.2 Contractor shall designate a Contractor employee representative with authority from Contractor to oversee, instruct, and direct Contractor-Group Members regarding compliance with the requirements of the CWA and any federal, state or local laws, regulations or ordinances relating to storm water pollution or erosion control and the requirements of the SWPPP for the Work. Prior to commencing the Work or within a reasonable time after, the designated Contractor representative shall contact Owner's jobsite Storm Water Compliance Representative to request information on storm water management for the Work. Contractor and Contractor-Group Member shall review prior to commencing Work on the jobsite, and shall abide by at all times, all storm water and jobsite orientation materials and direction provided by Owner to Contractor, and as may be required by the CWA, any federal, state or local laws, regulations, ordinances, or policies relating to storm water pollution or erosion control, and the SWPPP, shall file all notifications, plans and forms required by the CWA, any federal, state or local laws, regulations, ordinances, or policies relating to storm water pollution or erosion control, and the SWPPP. Contractor is responsible for circulating information provided by Owner regarding storm water management to its employees and Contractor-Group Members who will be working on the Work.

A-15.12.3 Contractor shall require Contractor-Group Members to immediately notify Contractor and Owner of any source pollutants that Contractor-Group Members intend to use on the jobsite that are not identified in the SWPPP, and shall require that each of Contractor-Group Members on the worksite immediately notify Contractor and Owner of any corrections or recommended changes to the

SWPPP that would reduce or eliminate the discharge of pollutants and/or sediments from the jobsite. Further, neither Contractor nor any of Contractor-Group Members shall discharge any prohibited non-storm water discharges to storm water systems or from the jobsite. If requested by Owner, Contractor shall annually or at the Final Completion of the Work, certify that the Work was performed in compliance with the requirements of the CWA, any federal, state or local laws, regulations, ordinances, or policies relating to storm water pollution or erosion control, and the SWPPP.

A-15.12.4 Contractor acknowledges that periodic changes may have to be made to the SWPPP during the progress of the Work, and Contractor shall at all times comply with, and shall require that Contractor-Group Members at all times comply with, the most current version of the SWPPP. Contractor and Contractor-Group Members shall use best efforts to comply with the SWPPP practices and procedures, including, without limitation, the “best management practices,” and Contractor shall implement “best management practices” to control erosion and sedimentation and to prevent the discharge of pollutants including sediments. Contractor shall ensure that all of Contractor’s and Contractor-Group Members’ personnel are appropriately trained in the appropriate “best management practices”, and trained to comply with the SWPPP and with all applicable laws and regulations.

A-15.12.5 Contractor shall immediately notify Owner if it observes, discovers and/or becomes aware of (i) any spill of any hazardous or toxic substance or material or other pollutants on the jobsite, (ii) any discharge of any hazardous or toxic substance or material or other pollutants into or on the jobsite which leaves the jobsite or is capable of being washed from the jobsite during a rain event, (iii) any failure by any party to comply with the requirements of the SWPPP, the Clean Water Act, and/or any federal, state or local laws, regulations, ordinances, or policies relating to storm water pollution or erosion control, and (iv) any damage to or failure of a “best management practice” or any other stormwater or erosion control measure. Contractor shall retain all records relating to the SWPPP, the CWA, and any federal, state or local laws, regulations, ordinances, or policies relating to storm water pollution or erosion control, and any and all violations of the same for a period of five (5) years following Final Completion of the Work, or longer as required by applicable law.

A-15.12.6 Notwithstanding anything to the contrary contained herein, Owner shall have the right, but not the obligation, to immediately remedy any violation of the CWA, any federal, state or local laws, regulations, ordinances, or policies relating to storm water pollution or erosion and sedimentation control, and/or the SWPPP for which Contractor is responsible, without the necessity of providing Contractor with any notice or right to cure. Should Owner remedy any such violation, Owner shall have the right to back-charge Contractor for the Costs to remedy the violation. Conversely, Owner shall have the right, in Owner’s sole and absolute discretion, to require Contractor to reimburse Owner for the costs incurred by Owner to remedy such violation and/or for fines or penalties paid for such violation, and unless Contractor reimburses Owner for such costs within ten (10) days after receiving Owner’s written request for payment of the same, Contractor will be in default of this Agreement, and Owner shall have all rights and remedies available to Owner as a result of a Contractor default.

A-15.13 E-Verify; Scrutinized Company Statement; Audit Cooperation.

A-15.13.1 The Contractor shall comply with and perform all applicable provisions of Section 448.095, Florida Statutes. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security’s E-Verify system to verify the work authorization status of all newly hired employees. The Owner may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.09(1), Florida Statutes.

A-15.13.2 If the Contractor anticipates entering into agreements with a subcontractor for the Work, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, Florida Statutes, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the Owner upon request.

A-15.13.3 In the event that the Owner has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the Owner shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the Owner. Further, absent such notification from the Owner, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

A-15.13.4 By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), Florida Statutes, within the year immediately preceding the date of this Agreement.

A-15.13.5 The Contractor certifies it: (i) is not in violation of Section 287.135, Florida Statutes; (ii) is not on the Scrutinized Companies with Activities in Sudan List; (iii) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; (iv) does not have business operations in Cuba or Syria; (v) is not on the Scrutinized Companies that Boycott Israel List; and (vi) is not participating in a boycott of Israel. If the Contractor is found to have submitted a false statement with regards to the prior sentence, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies that Boycott Israel List, has engaged in business operations in Cuba or Syria, and/or has engaged in a boycott of Israel, the District may immediately terminate the Contract.

A-15.13.6 The Contractor agrees to comply with Section 20.055(5), Florida Statutes, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), Florida Statutes.

[End of Exhibit]

Exhibit B

Work Description

Project Overview:

The provision of labor, materials, equipment, and construction services necessary for the District's Whaley Lane Wetland Crossing Road Civil Site Work ("Project"). The Project will require full roadway section construction of approximately 1.37 miles of Framework Roadway extending west from the west limit of ED-3/7 Framework Roadway within the Edgewater West community. Construction to include utility trunk lines with connection at ED-3/7 Framework Roadway (approx. 7,536 LF of water main; 7,564 LF of reclaimed watermain; and 7,689 LF of force main), excavation of 3 stormwater retention ponds, and installation of the stormwater utility system, all as more specifically set forth in the Project Manual.

Plans

The projects plans include:

Specifications:

- Edgewater West CDD Street Sign Standards
- Edgewater West CDD ADA Detectable Warning Standards
- Osceola County Road Specifications Latest Edition
- Osceola County Land Development Code Latest Edition
- FDOT Design Manual Latest Edition
- FDOT Standard Specifications for Road and Bridge Construction Latest Edition

Engineering Plans:

Whaley Lane Wetland Crossing Road, prepared by GAI Consultants, Inc., SDP22-0155, dated August 31, 2022, Updated Through Revisions 7 dated September 25, 2024.

Geotechnical Report:

Edgewater West Whaley Lane Wetland Crossing, prepared by GEC, Inc., GEC Project No. 5380G, dated December 10, 2023, and GEC Project No. 5034G, dated May 19, 2022

Location

The location of the work shall be as identified in the above-referenced plans, and generally located on lands within the Edgewater West CDD boundary.

Exhibit C

Contractor's Proposal

[Attached beginning on following page]

**EDGEWATER WEST COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR WHALEY LANE WETLAND CROSSING ROAD
CIVIL SITE WORK**

PART II. PROPOSAL FORM – (E) PRICING

SECTION 1. PRICING.

Furnish and install all material, equipment and labor for the work complete and acceptable for construction of all infrastructure and appurtenances **as shown in the drawing set and as outlined in the attached Excel Bid Form (to be prepared and completed by Proposer)** for the total lumps sum of:

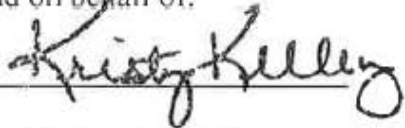
Nineteen Million Three Hundred Nineteen Thousand Two Hundred Sixty Two Dollars and Zero Cents

(In Words).

\$ 19,319,262.00 (In Figures).

Note: This lump sum amount must match the extended total price on the Proposer-provided Bid Form which shall provide detailed quantities, associated unit costs, and line item costs (extended to provide for total cost). In addition to providing a hard copy of this Bid Form, **this information must be submitted electronically by the Proposer in Excel format.** Please be advised the selected Contractor will be responsible for construction stakeout and the retention of a surveyor to perform such work; accordingly, a corresponding line item must be included in all submitted Proposals.

This proposal made by and on behalf of:

Proposer Signature:  Date: 12/2/2024

Address: 210 Hangar Road, Kissimmee, FL 34741

By: Jr. Davis Construction Co., Inc.

Print Name: Kristy Kelley

PROJECT: EDW Road Wetland Crossing Bid Form		MADE BY:	YBR	DATE:	12/2/2024
		CHECKED BY:	WSL	DATE:	12/2/2024
				Project #.	R210363.04
ITEM #	Description	Bid Form Quantity	Unit	Unit Price	Amount
General					
101	Mobilization	1.00	LS	\$ 578,000.00	\$ 578,000.00
102	Construction Layout	1.00	LS	\$ 257,000.00	\$ 257,000.00
103	Certified As-Built	1.00	LS	\$ 45,000.00	\$ 45,000.00
104	Geotechnical Testing	1.00	LS	\$ 75,000.00	\$ 75,000.00
105	Construction Entrance	1.00	EA	\$ 7,500.00	\$ 7,500.00
106	Maintenance of Traffic	1.00	LS	\$ 3,000.00	\$ 3,000.00
107	SWPPP Maintenance	1.00	LS	\$ 95,000.00	\$ 95,000.00
108	Single Row Silt Fence Installation	10,660.00	LF	\$ 0.90	\$ 9,594.00
109	Double Row Silt Fence Installation	11,900.00	LF	\$ 1.80	\$ 21,420.00
110	Floating Turbidity barrier Installation	1,000.00	LF	\$ 12.50	\$ 12,500.00
111	Demolition	1.00	LS	\$ 4,000.00	\$ 4,000.00
				Total	\$ 1,108,014.00
Earthwork/Grading					
201	Inlet Protection	38.00	EA	\$ 300.00	\$ 11,400.00
202	Clearing, Stripping and Grubbing	79.00	AC	\$ 1,750.00	\$ 138,250.00
203	Site Excavation (including Road base and scraped areas)	406,281.00	CY	\$ 3.38	\$ 1,373,229.78
204	Site Fill	283,871.00	CY	\$ 0.84	\$ 238,451.64
205	Stockpile Excavation not used for Site Fill	122,410.00	CY	\$ 1.35	\$ 165,253.50
206	Dewatering + temporary impoundment Areas	1.00	LS	\$ 525,000.00	\$ 525,000.00
207	Muck Removal and fill with Clean Fill	13,358.00	CY	\$ 28.50	\$ 380,703.00
				Total	\$ 2,832,287.92
Concrete					
301	MSE Style/Block Wall with Tiebacks	57,402.00	SF	\$ 28.75	\$ 1,650,307.50
302	Excavation/Preparation for Retaining Wall	1.00	LS	\$ 375,000.00	\$ 375,000.00
303	Handrails	3,390.00	LF	\$ 119.00	\$ 403,410.00
304	30'X22' Con/Span Culvert with Pedestal	196.00	LF	\$ 21,500.00	\$ 4,214,000.00
305	Headwall for Con/Span	4.00	EA	\$ 60,000.00	\$ 240,000.00
				Total	\$ 6,882,717.50
Storm					
401	Inlets, Curb, Type P-5, <10'	19.00	EA	\$ 7,500.00	\$ 142,500.00
402	Inlets, Curb, Type P-5, >10'	5.00	EA	\$ 11,000.00	\$ 55,000.00
403	Inlets, Curb, Type P-6, <10'	11.00	EA	\$ 8,000.00	\$ 88,000.00
404	Inlets, Curb, Type P-6, >10'	1.00	EA	\$ 9,500.00	\$ 9,500.00
408	Control STR., Type C, <10'	1.00	EA	\$ 7,000.00	\$ 7,000.00
410	Control STR., Type H, <10'	1.00	EA	\$ 10,000.00	\$ 10,000.00
411	Manholes, P-7, <10'	2.00	EA	\$ 6,000.00	\$ 12,000.00
412	Manholes, J-8, >10'	1.00	EA	\$ 6,500.00	\$ 6,500.00
414	Pipe, RND, 18" S/CD	4,484.00	LF	\$ 95.00	\$ 425,980.00
415	Pipe, RND, 24" S/CD	1,717.00	LF	\$ 130.00	\$ 223,210.00
416	Pipe, RND, 30" S/CD	137.00	LF	\$ 200.00	\$ 27,400.00

PROJECT: EDW Road Wetland Crossing Bid Form		MADE BY:	YBK	DATE:	12/2/2024
		CHECKED BY:	WSL	DATE:	12/2/2024
				Project #:	R210363.04
ITEM #	Description	Bid Form Quantity	Unit	Unit Price	Amount
422	M.E.S. OPT'L RND, 18" CD	1.00	EA	\$ 2,500.00	\$ 2,500.00
423	M.E.S. OPT'L RND, 24" CD	4.00	EA	\$ 3,000.00	\$ 12,000.00
424	M.E.S. OPT'L RND, 30" CD	1.00	EA	\$ 5,000.00	\$ 5,000.00
434	Construct Discharge/spreader Swale	4.00	EA	\$ 2,000.00	\$ 8,000.00
435	Cast in Place Concrete Weir Control Structure	2.00	EA	\$ 20,000.00	\$ 40,000.00
				Total	\$ 1,074,590.00
Pavement					
501	1" Type SP-9.5 Asphalt	34,657.00	SY	\$ 11.25	\$ 389,891.25
502	1.5" Type 12.5 Asphalt	34,657.00	SY	\$ 15.50	\$ 537,183.50
503	8" Limerock Base	34,657.00	SY	\$ 25.00	\$ 866,425.00
504	12" Stabilized Subgrade	43,296.00	SY	\$ 9.25	\$ 400,488.00
505	Type A Curb and Gutter	11,130.00	LF	\$ 23.00	\$ 255,990.00
506	Type F Curb and Gutter	14,790.00	LF	\$ 25.00	\$ 369,750.00
507	Concrete Median	280.00	SY	\$ 105.00	\$ 27,300.00
508	5 ft Sidewalk (4" Thick) - Access Road	7,500.00	LF	\$ 28.00	\$ 210,000.00
509	10 ft Sidewalk (4" Thick)	7,220.00	LF	\$ 52.50	\$ 379,050.00
510	H.C. Ramp (5 ft) W/ Special Emphasis	5.00	EA	\$ 1,825.00	\$ 9,125.00
511	H.C. Ramp (10 ft) W/ Special Emphasis	5.00	EA	\$ 2,275.00	\$ 11,375.00
512	Pavement Markings / Signage	1.00	LS	\$ 200,000.00	\$ 200,000.00
				Total	\$ 3,656,577.75
Water System					
601	Connect to Existing	1.00	LS	\$ 4,500.00	\$ 4,500.00
602	Temporary Jumper Connection	1.00	EA	\$ 2,650.00	\$ 2,650.00
604	8" PVC Water Main	162.00	LF	\$ 45.00	\$ 7,290.00
606	12" PVC Water Main	2,738.00	LF	\$ 74.00	\$ 202,612.00
607	16" PVC Water Main	3,242.00	LF	\$ 99.00	\$ 320,958.00
609	18" HDPE Carrier Pipe	1,414.00	LF	\$ 84.00	\$ 118,776.00
611	36" HDPE Casing	1,414.00	LF	\$ 200.00	\$ 282,800.00
612	8" Gate Valve	6.00	LF	\$ 2,900.00	\$ 17,400.00
614	12" Gate Valve	6.00	EA	\$ 4,850.00	\$ 29,100.00
615	16" Gate Valve	12.00	EA	\$ 8,925.00	\$ 107,100.00
616	Test and Chlorinate	7,556.00	LF	\$ 3.15	\$ 23,801.40
617	Fire Hydrant Assembly	15.00	EA	\$ 8,150.00	\$ 122,250.00
618	2" Blowoff	5.00	EA	\$ 2,300.00	\$ 11,500.00
619	Sample Points	5.00	EA	\$ 1,200.00	\$ 6,000.00
620	Fittings	1.00	LS	\$ 78,000.00	\$ 78,000.00
				Total	\$ 1,334,737.40
Reclaim Water System					
701	Connect to Existing	1.00	LS	\$ 4,500.00	\$ 4,500.00
703	8" PVC Reclaim Water Main	318.00	LF	\$ 45.00	\$ 14,310.00
705	12" PVC Reclaim Water Main	5,936.00	LF	\$ 80.00	\$ 474,880.00

PROJECT: EDW Road Wetland Crossing Bid Form		MADE BY:	YBR	DATE:	12/2/2024
		CHECKED BY:	WSL	DATE:	12/2/2024
				Project #:	R210363.04
ITEM #	Description	Bid Form Quantity	Unit	Unit Price	Amount
707	14" HDPE Carrier Pipe	1,448.00	LF	\$ 60.00	\$ 86,880.00
709	30" HDPE Casing	1,448.00	LF	\$ 152.00	\$ 220,096.00
709	8" Gate Valve	8.00	EA	\$ 2,900.00	\$ 23,200.00
711	12" Gate Valve	16.00	EA	\$ 4,850.00	\$ 77,600.00
712	Testing	7,702.00	LF	\$ 3.05	\$ 23,491.10
713	2" Blowoff	5.00	EA	\$ 2,300.00	\$ 11,500.00
714	Fittings	1.00	LS	\$ 55,000.00	\$ 55,000.00
				Total	\$ 991,457.10
Sanitary System					
801	Connect to Existing	1.00	LS	\$ 4,500.00	\$ 4,500.00
803	8" PVC Force Main	310.00	LF	\$ 45.00	\$ 13,950.00
805	12" PVC Force Main	5,944.00	LF	\$ 80.00	\$ 475,520.00
806	14" HDPE Carrier Pipe	1,446.00	LF	\$ 60.00	\$ 86,760.00
807	30" HDPE Casing	1,446.00	LF	\$ 152.00	\$ 219,792.00
808	8" Gate Valve	7.00	EA	\$ 2,900.00	\$ 20,300.00
810	12" Gate Valve	16.00	EA	\$ 4,850.00	\$ 77,600.00
811	2" Air Release Valve	2.00	EA	\$ 12,000.00	\$ 24,000.00
812	Testing	7,700.00	LF	\$ 3.05	\$ 23,485.00
813	Fittings	1.00	LS	\$ 94,000.00	\$ 94,000.00
				Total	\$ 1,039,907.00
Grassing					
901	Sod	110,376.00	SY	\$ 3.30	\$ 364,240.80
902	Seed	165,393.00	SY	\$ 0.21	\$ 34,732.53
				Total	\$ 398,973.33

light pole

<i>General</i>	\$ 1,108,014.00
<i>Earthwork/Grading</i>	\$ 2,832,287.92
<i>Concrete</i>	\$ 6,882,717.50
<i>Storm</i>	\$ 1,074,590.00
<i>Pavement</i>	\$ 3,656,577.75
<i>Water System</i>	\$ 1,334,737.40
<i>Reclaim System</i>	\$ 991,457.10
<i>Sanitary System</i>	\$ 1,039,907.00
<i>Grassing</i>	\$ 398,973.33
Projected Total :	\$ 19,319,262.00



December 2, 2024

Edgewater West Community Development District
c/o Hanson, Walter & Associates.
8 Broadway, Suite 104
Kissimmee, FL 34741
Attn: Shawn Hindle, P.E. District Engineer

RE: EDW WHALEY LANE WETLAND CROSSING, CIVIL SITE WORK

Evaluation Criteria

1. JDC has read through the Geo-tech report & understands where the water table is, accounted for de-mucking based on these reports, and understands the onsite soil strata types SP, SP-SM, SM, SC, SC-SM, CH, PT, & CH.
2. Muck removal & backfill with structural fill shall take place right after erosion control and clearing. The unsuitable soils shall be stockpiled/placed on-site in non-structural areas.
3. This proposal is based on utilizing all onsite materials. No import fill material is included.
4. JDC to utilize onsite suitable fill for top layer of embankment areas.
5. All disturbed areas relating to site earthwork shall be seeded & mulched.
6. Project shall be constructed utilizing three (3) earthwork crew, three (3) utility crews, three (3) concrete crews, and two (2) grade crews to ensure successful time completion based on our schedule.
7. Proposed retaining wall design with tie backs may cause conflicts with proposed utilities. Utilities may require being shifted a minimum of 6.5' away from face of retaining wall to accommodate. A deduct VE option based on a hybrid gravity segmental wall system that will eliminate tie backs within the top six feet of the wall to place utilities in is available. If accepted by TWA this deduct VE option may eliminate the need to use HDPE utility pipe and casings at wall locations giving them direct access.
8. Handrails included at retaining wall are per FDOT Index 515-062 per Addendum Number 4. A deduct VE option for a two-rail aluminum handrail to Florida Building Code is available.
9. Guardrails are no longer shown in the drawings and are not included.
10. Asphalt shall be installed in two lifts utilizing Jr. Davis Asphalt Crews.
11. Type "A" Curb, Type "F" Curb, 5' Wide Sidewalk, & 10' Wide Sidewalk shall be installed with Jr. Davis Concrete Crews.
12. Temporary reflective pavement markers between lifts of asphalt are not included in this proposal.
13. Any excess fill material is to be stockpiled at the location provided on exhibit included with bid documents. No haul-off of this material is included in this proposal.



14. Asphalt PG-76 mix is not included.
15. Well abandonment or fence removal was not shown and is not included.
16. This proposal is based on all dewatering being discharged offsite.
17. ConSpan Structures: This proposal is based on the in-situ soil having the capability to support 3,000 PSF for the foundation design.
18. ConSpan Structures: No subsoil improvements below the foundations are included.
19. ConSpan Structures: Contech's standard joint detail is to be used at the precast concrete arch joints. Membrane waterproofing over the structure is not included.
20. Conspan Structure: Contech's standard grout detail to be used at the interface of the precast concrete arches (above) and the cast-in-place foundation (below). Waterproofing at this location is not included.
21. Conspan Structure: Contech's standard grout detail to be used at the interface of the precast concrete wingwalls (above) and the cast-in-place foundation (below). Waterproofing at this location is not included.
22. ConSpan Structures: In alignment with Addendum #4, scour protection is not included. This exclusion would include Armorflex. The need for any required scour protection work would require a change order.
23. ConSpan Structure @ Sta 1090+40 is included as shown on Sheet SK-1 at a length of 120'.
24. Course aggregate backfill for the MSE retaining walls is not included.
25. We have had multiple conversations with Contech regarding this project and we understand that it will require a large crane for installation. We will be utilizing one of our JDC owned Manitowoc 999 cranes (275 Ton) for installation.
26. Cast-in-Place Foundations for the ConSpan Structures are based on the following:
 - a. Precast Arch Foundations: Footing is 12' x 2', Pedestal (wall) is 2.5' (thick) x 10.5' Tall
 - b. Precast Wing Wall Foundations: Footing is 10' x 2', Pedestal (wall) is 2.5' (thick) x 10.5' Tall
27. A deduct VE option for a BridgeCor Arch Bridge is available.

Exhibit D
Performance & Payment Bond

[Attached beginning on following page]

Exhibit E
Specifications

Specifications:

Edgewater West CDD Street Sign Standards
Edgewater West CDD ADA Detectable Warning Standards
Osceola County Road Specifications Latest Edition
Osceola County Land Development Code Latest Edition
FDOT Design Manual Latest Edition
FDOT Standard Specifications for Road and Bridge Construction Latest Edition

Engineering Plans:

Whaley Lane Wetland Crossing Road, prepared by GAI Consultants, Inc., SDP22-0155, dated August 31, 2022, Updated Through Revisions 7 dated September 25, 2024

Geotechnical Report:

Edgewater West Whaley Lane Wetland Crossing, prepared by GEC, Inc., GEC Project No. 5380G, dated December 10, 2023, and GEC Project No. 5034G, dated May 19, 2022

Exhibit F
As-Built Drawings

1. GENERAL

- 1.1 The work covered under this section includes furnishing the Engineer a complete set of digital and hard copy As-Built. The Contractor shall maintain “As-Built” Drawings, commensurate with the construction progress. Final as-builts shall be submitted to the Engineer at least ten (10) days prior to Final Inspection.
- 1.2 **Final payment will not be made until the “As-Built” Drawings have been approved by the Engineer, all using agencies, the Owner or other governing bodies having jurisdiction.**
- 1.3 The As-Built Drawing information shall be in strict accordance with this specification and the following codes and standards:
 1. Local county, municipal and utility codes.
 2. South Florida Water Management District.
- 1.5 Job Site Record Drawings: Engineer will furnish one set of final design record drawings at cost to the Contractor for use on-site to record all applicable as-built data.
- 1.6 Base Design Drawings: Engineer will provide appropriate base CADD file(s) of the Final Engineering design drawings for use by the contractor to develop the necessary “As-built” drawings. “As-built” drawings shall replicate the Final Engineering Drawings in format and presentation.
- 1.7 Final Deliverables:
 1. Hard Copies: Contractor will provide five (5) sets of signed and sealed hardcopies of the Final “As-Built” Record Drawings to the Engineer. Additional signed and sealed hardcopies beyond the required five (5) sets shall be provided, as necessary, based on the requirements of the governing municipalities and/or agencies for final acceptance/approval.
 2. Digital Files: Contractor will provide a CD with the digital PDF and CADD (.DWG format) files of the Final “As-built” Record Drawings that correspond to the final signed and sealed hardcopies to the Engineer.

- 1.8 **Contractor shall submit one (1) set of updated as-builts with each progress payment request.**

2. REQUIREMENTS

- 2.1 The record drawings shall be maintained by the Contractor to correctly and accurately show all changes from the Contract Documents made during construction and shall reflect surveyed information, which shall be performed by a Florida Registered Land Surveyor or Professional Engineer. Each sheet shall bear Surveyor's or Professional Engineer's Statement, embossed seal, and original signature of the Registered Land Surveyor or Professional engineer. The final drawings shall be on hard copy, neat and legible.
- A. Daily records of changes in location of piping, fixtures and other items shall be kept and recorded on the job site record drawings.
 - B. On the job site record drawings, the designated elevation and distance changed shall be crossed through (not erased) and the actual elevation or distance written in. The drawings shall show the exact size, elevation and location of all finish grades, road elevations, base grades, lines, valves, manholes, fittings, fire hydrants, air release valves, deflections in the pipes, and all potable water and sanitary sewer connections as required during construction. All applicable dimensions of all valves, fittings, structures, and pipes must be shown; disclaimers will not be allowed.
 - C. The Contractor shall review the completed record drawings and ascertain that all data furnished is accurate and truly represents the work actually installed. No Record Drawing information will be accepted from subcontractors.
 - D. Each as-built sheet shall have the word "AS-BUILT" in 1-inch minimum block letters. Place above the title block in lower right corner. Special detail drawings will be required where installations were not as shown on the Contract Drawings due to field conditions.
 - E. **Each as-built sheet shall bear a Contractor's certification stamp indicating that the completed improvements have been completed in accordance with the approved Plans and Specifications.**
 - F. **Each as-built sheet shall bear a Surveyor's certification stamp indicating that the completed improvements are at the horizontal and vertical locations shown on the as-built drawings and that the as-built drawings meet the minimum technical standards set for by Florida Statutes.**
 - G. The project shall not be considered to be in Substantial Completion until as-builts have been submitted and accepted by the Engineer. Prior to final payment, the as-built drawings shall be revised by the Contractor to reflect any changes, which have occurred since the Substantial Completion submittal, and to add any information found by the Engineer to be missing. After preliminary review by the Engineer, the Contractor shall submit the required final deliverables to the Engineer for final submittal to the Owner.

- H. Contractor will be required to make any necessary submittals of the final “As-Built” Record drawings and any associated documentation to the local governing municipalities and/or agencies as directed by the Engineer for final acceptances/approvals.

2.2 Existing Utilities (electric, telephone cable TV, gas, water and sewer)

1. Show elevations, separations and location (by station and offset from centerline) of all existing utilities crossed by new construction.
2. Show all utilities including those shown on the drawings and those exposed during construction.

2.3 Storm Drainage

1. Locate all drainage structures by station and offset from centerline.
2. Provide pipe types, sizes and length.
3. Provide top/grate elevations and invert elevations for all structures, pipe and underdrain.
4. Cross through all changes in design elevations, slopes, distances, stations, drainage structures, pipe, etc., and place “as-built” conditions directly adjacent to the original design data.
5. Show all drainage easements and improvements/encroachments within the easements shown on the plans.

2.4 Stormwater Management Facilities

1. “As-built” information required for all stormwater management facilities shall consist of spot elevations every 100-feet including:
 - a. The top of bank to confirm minimum design bank elevation, and horizontal location with respect to lot line, right-of-way lines or other reasonable physical control.
 - b. 6-feet below normal water level to confirm maximum 4:1 bank slope.
 - c. Location of top bank and existing waters edge at time and date of taking elevations.
 - d. Spot elevations on the bottom of the lake (minimum four (4) shots per acre).
 - e. Elevation of water stage at date of as-builts.

- f. Elevation of top of control structure, weir, faces or underdrain and any other controlling feature.
- g. Groundwater cutoff walls top, bottom, ends and 50' minimum intervals

2.5 Paving

1. Stations and elevations at a minimum of every 100-feet and at the following changes in vertical and horizontal alignment:
 - a. on centerline (or profile grade line)
 - b. back/top of curb
 - c. edge of gutter at pavement
 - d. front and back of sidewalk
 - f. Low points and high points
 - g. Curb returns at intersections
 - h. Centerline intersections
 - i. Beginning and end of superelevation transitions
 - j. Beginning and end of full superelevation
2. ADA ramps top and bottom elevations on each side (4 corners) and including the length of the ADA ramp.

2.6 Waste Water (Abbreviated)

1. All piping, wyes, tees, valves, manholes, service laterals, and special cases shall be located in two directions, in the same manner as water locations.
2. Horizontal control dimensions shall be to the nearest tenth of a foot.
3. Vertical locations to the nearest hundredth of a foot will be required.
4. Identify runs of gravity; i.e., 300 feet, 8-inch PVC SDR 35 at R=0.30 percent, S=.003.
5. Elevations shall be given for the top of the manhole cover and for all inverts.
6. Service depths to be identified and location of end of service shall be given to the plug.
7. Manhole types and diameters to be identified.
8. Vertical clearances between other utilities.
9. "As-built" information required on pumping station shall include:

- a. Size, location and invert elevation of wetwell to nearest tenth of a foot.
- b. Elevations of wetwell top or cover, and each pipe invert.
- c. All schedules on the drawings, which show, pump, motor or electrical data shall be amended to show as-built conditions.
- d. Discharge piping route shall be located in two (2) directions same as required for water mains. Show horizontal and vertical control dimensions of each fitting; change in location or elevation and at points of connection or discharge. Give type and size of pipe.

2.7 Potable Water, Forcemains and Reuse Mains (Abbreviated)

- 1. Locate valves, fittings, fire hydrants, etc. in two directions.
- 2. Locations shall be a) perpendicular to right-of-way; b) parallel to water main and referenced perpendicular to right-of-way line of nearest street.
 - A. Center line may be used in lieu of right-of-way line. Stationing may be used.
 - B. Structures which are properly located may be used, providing ties are perpendicular or parallel to said structure. Radial ties are not acceptable.
- 3. All horizontal and vertical distances to be shown to nearest tenth of a foot.
- 4. Provide separate tables for each of the following appurtenances:
 - A. Fittings: table shall include type, size, northing, easting, latitude, longitude, fitting elevation, final grade elevation and cover.
 - B. Valves: table shall include size, type, manufacturer, number of turns to open, direction to open, top nut elevation, final grade elevation and cover.
 - C. Hydrant: table shall include manufacturer and date of installation.
 - D. Services/Meters: table shall include northing, easting, pipe elevation, final grade and cover.
- 5. Special detail drawings will be required where installations were not shown on contract drawings due to field conditions or where required for clarity.
- 6. Elevations on pipe and fittings every 100 feet maximum except where changes in direction and/or elevations occur. Locations are required at those points of inflection.

7. Locations on pipe every 500 feet except where changes in direction occur; locations required.
8. Detail of all main crossings of storm sewer, sanitary sewer pipes, reuse mains and forcemains showing vertical clearance.

2.8 Sleeves/Casings

1. Locate all sleeves/casings installed by contractor or others such as Comcast, BellSouth, etc.
2. Locate both ends by station and offset to the nearest tenth of a foot.
3. Provide vertical locations of both ends to the nearest tenth of a foot.
4. Identify size and type of pipes

PERFORMER PERFORMANCE BOND



PERFORMER PERFORMANCE BOND

CONTRACTOR (name and address):

SURETY (name and address of principal place of business):

OWNER (name and address):

Address:

Attn: _____

CONSTRUCTION CONTRACT

Effective Date of the Agreement:

Amount:

Description (name and location):

BOND

Bond Number:

Date (not earlier than the Effective Date of the Agreement of the Construction Contract):

Amount:

Modifications to this Bond Form: ☐ None ☒ See Paragraph 16

Surety and Contractor, intending to be legally bound hereby, subject to the terms set forth below, do each cause this Performance Bond to be duly executed by an authorized officer, agent, or representative.

CONTRACTOR'S REPRESENTATIVE

SURETY

Contractor's Name and Corporate Seal (seal)

Surety's Name Corporate Seal (seal)

By: _____
Signature

By: _____
Signature (attach power of attorney)

Print Name

Print Name

Title

Title

Attest: _____
Signature

Attest: _____
Signature

EJCDC® C-610, Performance Bond

Notes: (1) Provide supplemental execution by any additional parties, such as joint venturers. (2) Any singular reference to contractor, Surety, Owner, or other party shall be considered plural where applicable.

1. The Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, assigns to the Owner for the performance of the Construction Contract, which is incorporated herein by reference.

2. If the Contractor performs the Construction Contract, the Surety and the Contractor shall have no obligation under this Bond, except when applicable to participate in a conference as provided in Paragraph 3.

3. If there is no Owner Default under the Construction Contract, the Surety's obligation under this Bond shall be as follows:

3.1 The Owner first provides notice to the Contractor and the Surety that the Owner is considering declaring a Contractor Default. Such notice shall indicate whether the Owner is requesting a conference among the Owner, Contractor, and Surety to discuss the Contractor's performance. If the Owner does not request conference, the Surety may, within five (5) business days after receipt of the Owner's notice, request such a conference. If the Surety timely requests a conference, the Owner shall attend. Unless the Owner agrees otherwise, any conference requested under this Paragraph 3.1 shall be held within ten (10) business days of the Surety's receipt of the Owner's notice. If the Owner, the Contractor, and the Surety agree, the Contractor shall be given a reasonable time to perform the Construction Contract, but such agreement shall not waive the Owner's right, if any, subsequently to declare a Contractor Default;

3.2 The Owner declares a Contractor Default, terminates the Construction Contract and notifies the Surety;

3.3 The Owner has agreed to pay the Balance of the Contract Price in accordance with the terms of the Construction Contract to the Surety or to a contractor selected to perform the Construction Contract.

4. Failure on the part of the Owner to comply with the notice requirement in Paragraph 3.1 shall not constitute a failure to comply with a condition precedent to the Surety's obligations, or release the Surety from its obligations, except to the extent the Surety demonstrates actual prejudice.

5. When the Owner has satisfied the conditions of Paragraph 3, the Surety shall promptly at the Surety's expense take one of the following actions:

5.1 Arrange for the Contractor, with the consent of the Owner, to perform and complete the Construction Contract;

5.2 Undertake to perform and complete the Construction Contract itself, through its agents or independent contractors;

5.3 Obtain bids or negotiate proposals from qualified contractors acceptable to the Owner for a contract for performance and completion of the Construction Contract, engage for a contract to be prepared for execution by the Owner a contractor selected with the Owners concurrence, to be secured with performance payment bonds executed by a qualified surety equivalent to the bonds issued on the Construction Contract, and pay to the Owner the amount of damages as specified in Paragraph 7 in excess of the Balance of the Contract Price incurred by the Owner as a result of the Contractor Default; or

5.4 Waive its right to perform and complete, engage for completion, or obtain a new contractor, with reasonable promptness under the circumstances:

5.4.1 After investigation, determine the amount for which it may be liable to the Owner, and, as soon as a practicable time the amount is determined, make payment to the Owner; or

5.4.2 Deny liability in whole or in part and notify the Owner, citing the reasons for denial.

6. If the Surety does not proceed as provided in Paragraph 5 with reasonable promptness, the Surety shall be deemed to be in default of this Bond seven days after receipt of additional written notice from the Owner to the Surety mandating that the Surety perform its obligations under this Bond, the Owner shall be entitled to enforce payment available to the Owner. If the Surety proceeds as provided in Paragraph 5.4, and the Owner refuses the payment or the Surety has denied liability, in whole or in part, without further notice the Owner shall be entitled to enforce any remedy available to the Owner.

7. If the Surety elects to act under Paragraph 5.1, 5.2, or 5.3, then the responsibilities of the Surety to the Owner shall not be greater than those of the Contractor under the Construction Contract, the responsibilities of the Owner to the Surety shall not be greater than those of the Owner under the Construction Contract. Subject to the commitment by the Owner to pay the Balance of the Contract Price, the Surety is obligated, without duplication for:

7.1 the responsibilities of the Contractor for correction of defective work and completion of the Construction Contract;

7.2 additional general, signature profession, and delay costs resulting from the Contractor's Default, resulting from the actions of failure to act of the Surety under Paragraph 5;

7.3 liquidated damages, or if no liquidated damages specified in the Construction Contract, actual damages caused by delayed performance or non-performance of the Contractor.

8. If the Surety elects to act under Paragraph 5.1, 5.3, or 5.4, the Surety's liability is limited to the amount of this Bond.

9. The Surety shall not be liable to the Owner or others for obligations of the Contractor that relate to the Construction Contract, the Balance of the Contract Price shall not be reduced or set off on account of any such unrelated obligations. No right of action shall accrue on this Bond to any person or entity other than the Owner or its heirs, executors, administrators, successors, and assigns.

10. The Surety hereby waives notice of any change, including changes of time, to the Construction Contract or to related subcontracts, purchase orders, and other obligations.

11. Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction in the location in which the work or part of the work is located and shall be instituted within two years after a declaration of Contractor Default or within two years after the Contractor ceased working or within two years after the Surety fuses or fails to perform its obligations under this Bond, whichever occurs first. If the provisions of this paragraph are void or prohibited by law, the minimum periods of limitations available to sureties in the jurisdiction of the suit shall be applicable.

12. Notice to the Surety, the Owner, or the Contractor shall be mailed or delivered to the address shown on the page on which their signature appears.

13. When this Bond has been furnished to comply with a statutory or other legal requirement in the location where the construction was to be performed, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed to be herefrom deleted provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

14. Definitions

14.1 Balance of the Contract Price : The total amount payable by the Owner to the Contractor under the Construction Contract after all proper adjustments have been made including allowance

for the Contractor for any amounts received or to be received by the Owner in settlement of insurance or other claims for damages to which the Contractor is entitled, reduced by all valid and proper payments made to or on behalf of the Contractor under the Construction Contract.

14.2 Construction Contract: The agreement between the Owner and Contractor identified on the cover page, including Contract Documents and changes made to the agreement under the Contract Documents.

14.3 Contractor Default: Failure of the Contractor, which has not been waived or waived, to perform or otherwise to comply with a material term of the Construction Contract.

14.4 Owner Default: Failure of the Owner, which has not been waived or waived, to pay the Contractor as required under the Construction Contract or to perform and complete or comply with the other material terms of the Construction Contract.

14.5 Contract Documents: All the documents that comprise the agreement between the Owner and Contractor.

15. If this Bond is issued for an agreement between a contractor and subcontractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

16. Modifications to this Bond are as follows:

This Bond is hereby amended so that the provisions of Sections 255.05 or Sections 713.23, 713.245, Florida Statutes, whichever are applicable, are incorporated by reference herein.

The attached Dual (Multiple) Obligatee forms and becomes a part of this bond.

PAYMENT BOND



P Y M E N T B O N D

CONTRACTOR (*name and address*):

SURETY (*name and address of principal place of business*):

OWNER (*name and address*):

Att : _____

CONSTRUCTION CONTRACT

Effective Date of the Agreement:

Amount:

Description (*name and location*):

BOND

Bond Number:

Date (*not earlier than the Effective Date of the Agreement of the Construction Contract*):

Amount:

Modifications to this Bond Form: ☐ None ☒ Supplemental

Surety and Contractor, intending to be legally bound hereby, subject to the terms set forth below, do hereby cause this Payment Bond to be duly executed by an authorized officer, agent, or representative.

CONTRACTOR'S PRINCIPAL

SURETY

Contractor's Name Corporate Seal

Surety's Name Corporate Seal

By: _____
Signature

By: _____
Signature (*attach power of attorney*)

Print Name

Print Name

Title

Title

Title

Title

Title

Title

Notes: (1) Provide supplemental execution by any additional parties, such as joint venturers. (2) Any singular reference to Contractor, Surety, Owner, or other party shall be considered plural where applicable.

1. The Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, assigns to the Owner to pay for labor, materials, and equipment furnished for use in the performance of the Construction Contract, which is incorporated herein by reference, subject to the following terms.
2. If the Contractor promptly makes payment of sums due to Claimants, defends, indemnifies, and holds harmless the Owner from claims, damages, liens, or suits by any person or entity seeking payment for labor, materials, or equipment furnished for use in the performance of the Construction Contract, then the Surety and the Contractor shall have no obligation under this Bond.
3. If there is no Owner Default under the Construction Contract, the Surety's obligation to the Owner under this Bond shall survive after the Owner has promptly notified the Contractor and the Surety (at the address described in Paragraph 13) of claims, damages, liens, or suits against the Owner or the Owner's property by any person or entity seeking payment for labor, materials, or equipment furnished for use in the performance of the Construction Contract, and the defense of such claims, damages, liens, or suits to the Contractor and the Surety.
4. When the Owner has satisfied the conditions in Paragraph 3, the Surety shall promptly at the Surety's expense defend, indemnify, and hold harmless the Owner against duly tendered claim, demand, lien, or suit.
5. The Surety's obligations to a Claimant under this Bond shall arise after the following:
 - 5.1 Claimants who do not have a direct contract with the Contractor,
 - 5.1.1 have furnished a written notice of non-payment to the Contractor, stating with substantial accuracy the amount claimed, the name of the party to whom the materials were, or equipment was, furnished or supplied or for whom the labor was done or performed, within ninety (90) days after having last performed labor or last furnished materials or equipment included in the Claim; and
 - 5.1.2 have sent a Claim to the Surety (at the address described in Paragraph 13).
 - 5.2 Claimants who are employed by or have a direct contract with the Contractor have sent a Claim to the Surety (at the address described in Paragraph 13).
6. If notice of non-payment required by Paragraph 5.1.1 is given by the Owner to the Contractor, that is sufficient to satisfy a Claimant's obligation to furnish written notice of non-payment under Paragraph 5.1.1.
7. When a Claimant has satisfied the conditions of Paragraph 5.1 or 5.2, whichever is applicable, the Surety shall promptly and at the Surety's expense take the following actions:
 - 7.1 Respond to the Claimant, with a copy to the Owner, within sixty (60) days after receipt of the Claim, stating the amounts that are undisputed and the basis for challenging any amounts that are disputed;
 - 7.2 Pay or arrange for payment of any undisputed amounts.
 - 7.3 The Surety's failure to discharge its obligations under Paragraph 7.1 or 7.2 shall not be deemed to constitute a waiver of defense if the Surety or Contractor may have or acquire as to a Claim, except as to undisputed amounts for which the Surety and Claimant have agreed. If, however, the Surety fails to discharge its obligations under Paragraph 7.1 or 7.2, the Surety shall indemnify the Claimant for the reasonable attorney's fees the Claimant incurs thereafter to recover any sums found to be due and owing to the Claimant.
8. The Surety's total obligation shall not exceed the amount of this Bond, plus the amount of reasonable attorney's fees provided under Paragraph 7.3, and the amount of this Bond shall be credited for any payments made in good faith by the Surety.
9. Amounts owed by the Owner to the Contractor under the Construction Contract shall be used for the performance of the Construction Contract to satisfy claims, if any, under any construction performance bond. By the Contractor furnishing the Owner accepting this Bond, they agree that all funds earned by the Contractor in the performance of the Construction Contract are dedicated to satisfy obligations of the Contractor Surety under this Bond, subject to the Owner's priority to use the funds for the completion of the work.

EJCDC® C-615, Payment Bond

10. The Surety shall not be liable to the Owner, Claimants, or others for obligations of the Contractor that pertain to the Construction Contract. The Owner shall not be liable for the payment of any costs or expenses of any Claimant under this Bond, and shall have under this Bond no obligation to make payments to or give notice on behalf of Claimants, or otherwise have any obligations to Claimants under this Bond.
11. The Surety hereby waives notice of any change, including changes of time, to the Construction Contract or to the subcontracts, purchase orders, and other obligations.
12. No suit or action shall be commenced by a Claimant under this Bond other than in a court of competent jurisdiction in the state in which the project that is the subject of the Construction Contract is located or after the expiration of one year from the date (1) on which the Claimant sets forth a claim to the Surety pursuant to Paragraph 5.1.2 or 5.2, or (2) on which the last labor or service was performed by anyone or the last materials or equipment were furnished by anyone under the Construction Contract, whichever of (1) or (2) first occurs. If the provisions of this paragraph are void or prohibited by law, the minimum period of limitation available to sureties as a defense in the jurisdiction of the suit shall be applicable.
13. Notice and Claims to the Surety, the Owner, or the Contractor shall be mailed or delivered to the address shown on the page on which their signature appears. Actual receipt of notice or Claims, however accomplished, shall be sufficient compliance as of the date received.
14. When this Bond has been furnished to comply with a statutory or other legal requirement in the location where the construction was to be performed, any provision in this Bond conflicting with said statutory or legal requirement shall be inapplicable herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.
15. Upon requests by any person or entity appearing to be a potential beneficiary of this Bond, the Contractor and Owner shall promptly furnish a copy of this Bond and shall permit a copy to be made.

16. Definitions

16.1 **Claim:** A written statement by the Claimant including at a minimum:

1. The name of the Claimant;
2. The name of the person for whom the labor was done, or materials or equipment furnished;
3. A copy of the agreement or purchase order pursuant to which labor, materials, or equipment was furnished for use in the performance of the Construction Contract;
4. A brief description of the labor, materials, or equipment furnished;
5. The date on which the Claimant last performed labor or last furnished materials or equipment for use in the performance of the Construction Contract;
6. The total amount claimed by the Claimant for labor, materials, or equipment furnished as of the date of the Claim;
7. The total amount of previous payments received by the Claimant; and
8. The total amount due and unpaid to the Claimant for labor, materials, or equipment furnished as of the date of the Claim.

16.2 **Claimant:** An individual or entity having direct contract with the Contractor or with a subcontractor of the Contractor to furnish labor, materials, or equipment for use in the performance of the Construction Contract. The term Claimant also includes any individual or entity that has rightfully asserted a claim under applicable mechanic's lien or similar statute against the property upon which the Project is located. The intent of this Bond shall be to include without limitation in the terms of "labor, materials, or equipment" that part of the water, gas, power, light, heat, oil, gasoline, telephone service, or other equipment used in the Construction Contract, architectural engineering services required for performance of the work of the Contractor, the Contractor's subcontractors, and other items for which a mechanic's lien may be asserted in the jurisdiction where the labor, materials, or equipment was furnished.

16.3 **Construction Contract:** The agreement between the Owner and Contractor identified on the cover page, including the Contract Documents and all changes made to the agreement through the Contract Documents.

16.4 **Owner Default:** Failure of the Owner, which has not been modified or waived, to pay the Contractor as required under the Construction Contract or to perform and complete or comply with the other material terms of the Construction Contract.

16.5 **Contract Documents:** All the documents that comprise the agreement between the Owner and Contractor.

17. If this Bond is issued for agreement between a contractor and subcontractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

18. Modifications to this Bond are as follows:

This Bond is hereby modified so that the provisions and limitations of Section 255.05 or Sections 713.23 and 713.245, Florida Statutes, whichever are applicable, are incorporated by reference herein.

The attached Dual (Multiple) Obligatee rider forms and becomes a part of this bond.

DUAL OBLIGEE RIDER

This Rider is executed concurrently with and shall be attached to and form a part of Bond No. _____
(hereafter "Bond") issued by the _____,
as Surety, on behalf of _____,
_____, hereafter referred
to as the Principal, in favor of _____,
_____, hereafter
referred to as the Owner for _____ (the "Contract").

WHEREAS, the Owner requests that Surety and Principal add _____
_____ as an additional
obligee under the Bond; and

WHEREAS, the Surety and Principal agree to the above referenced changes requested by the Owner which are set forth
in this Rider which is executed concurrently with the execution of the Bond upon the conditions herein stated.

NOW, THEREFORE, the undersigned hereby agree as follows:

1. _____

is added to the Bond as an additional obligee ("Additional Obligor").

2. The Surety shall not be liable under the Bond to the Owner, the Additional Obligor, or either of them unless the
Owner, the Additional Obligor or either of them shall make payments to the Principal (or in the case the Surety arranges
for completion of the Contract, to the Surety) in accordance with the terms of the Contract as to payments and shall
perform all other obligations to be performed under the Contract at the time and in the manner therein set forth.
Notwithstanding anything in the Contract to the contrary, the Surety shall have no obligations or liability to the Additional
Obligors unless either or both fulfill all of the Owner's obligations under the Contract which shall include all of the Owner's
payment obligations to the Principal.

3. The aggregate liability of the Surety under this Bond to any, all or either of the Owner or the Additional Obligor, as
their interests may appear, is limited to the penal sum of the Bond as may be modified by the terms and conditions of this
Rider. Further, the Additional Obligor's rights hereunder are subject to the same defenses Principal and/or Surety have
against the Owner. The Surety may, at its option, make any payments under said Bond by check issued jointly to the
Owner and the Additional Obligor.

4. Except as modified herein, all other terms and conditions of the Bond shall remain in full force and effect.

SIGNED, SEALED AND DATED this _____ day of _____, _____.

Owner
By: _____
Title: _____

Surety
By: _____
Attorney-in-fact

Co-Obligor
By: _____
Title: _____

Principal
By: _____
Title: _____

EDGEWATER WEST

COMMUNITY DEVELOPMENT DISTRICT

7A

AFFIDAVIT OF PUBLICATION

Osceola News-Gazette
222 Church Street
(407) 846-7600

I, Nicole Riegert, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Osceola News-Gazette, a publication that is a "legal newspaper" as that phrase is defined for the city of Kissimmee, for the County of Osceola, in the state of Florida, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

Mar. 20, 2025

Notice ID: f81e3fojBZLB5stceJqR

Notice Name: EDGEWATER WEST CDD*Annual Audit Services

PUBLICATION FEE: \$64.33

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true,

Nicole Riegert

Agent

VERIFICATION

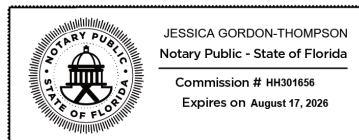
State of Florida
County of Orange

Signed or attested before me on this: 03/20/2025

J. Thompson

Notary Public

Notarized remotely online using communication technology via Proof.



**EDGEWATER WEST COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Edgewater West 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, 2024, with an option for two additional optional annual renewals. 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 Osceola County, Florida, and has an annual operating budget of approximately \$98,790. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2024, be completed no later than June 30, 2025.

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

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

Proposers must provide one (1) unbound and one (1) electronic copy of their proposal to the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 in an envelope marked on the outside "Auditing Services, Edgewater West Community Development District." Proposals must be received by 12:00 p.m., on March 27, 2025, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager
March 20, 2025

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

7B

**EDGEWATER WEST COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

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District Manager

Edgewater West Community Development District

Request for Proposals

District Auditing Services for Fiscal Year 2024

Osceola County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **March 27, 2025**, at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (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) unbound 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 - Edgewater West Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

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 for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

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.

1. Ability of Personnel. (20 Points)

2. Proposer's Experience. (20 Points)

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

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

5. Price. (20 Points)***

Total (100 Points)

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

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

7ci

**EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

March 27, 2025

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

March 27, 2025

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

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Edgewater West 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 Edgewater West 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

Edgewater West Community Development District
March 27, 2025

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 Edgewater West Community Development District.

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

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

	<u>Total</u>
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

Following is a brief description of each employee classification:

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

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

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

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

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

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Edgewater West 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 74 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 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

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

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

The Reserve Community Development District

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

Clearwater Cay Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits.

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District.

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

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$4,100 for the year ended September 30, 2024. In addition, if a bond issuance occurs in the fiscal year ended September 30, 2024, the fee for our audit services will be \$5,500. The fee is contingent upon the financial records and accounting systems of Edgewater West 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 Edgewater West Community Development District as of September 30, 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 45 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

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

Director

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 31 years experience

Education

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

Registrations

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

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

David S. McGuire, CPA, CITP (Continued)

Director

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

Matthew Gonano, CPA

Director – 14 years total experience

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

David F. Haughton, CPA

Accounting and Audit Manager – 34 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
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Paul Daly

Staff Accountant – 12 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Senior Staff Accountant – 11 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Staff Accountant – 10 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker, CPA

Senior Accountant – 9 years

Education

- ♦ Indian River State College, B.S. – 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 professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 11 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Tifanee Terrell, CPA

Staff Accountant – 4 years

Education

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Dylan Dixon

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Brennen Moore

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Katie Gifford

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Rayna Zicari

Staff Accountant – 1 year

Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Deandre McFadden

Staff Accountant

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

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



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

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

November 30, 2022

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, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, 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, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



**EDGEWATER WEST COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2024

Osceola County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than March 27, 2025, at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (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) unbound 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 – Edgewater West Community Development District #2 Community Development District" on the face of it. Please include pricing for each additional bond issuance.

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 for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

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.

**EDGEWATER WEST 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 workload; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

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

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

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

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

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

5. Price. (20 Points)***

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

Total (100 Points)

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

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

7CII

Edgewater West Community Development District

Proposer

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

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

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

Contact:

**Jim Hartley, CPA
Principal**

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Edgewater West
Community Development District
Audit Selection Committee

Dear Committee Members:

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

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

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

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

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

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The script is cursive and fluid, with the names connected together.

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

PROFESSIONAL QUALIFICATIONS

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

➤ *Professional Staff Resources*

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

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

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

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

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

➤ *Current and Near Future Workload*

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

➤ *Identification of Audit Team*

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

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

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

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

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

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

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ ***Governmental Audit Experience***

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

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

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

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

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

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

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

➤ *Independence*

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

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

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

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

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

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

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

TECHNICAL APPROACH

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

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

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

b. SPECIFIC AUDIT APPROACH

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

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

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

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

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

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

Planning Phase

Meetings and Expectations:

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

Review Operations and Develop Engagement Plan

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

Study and Evaluate Internal Control

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

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

Conduct Preliminary Analytical Review

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

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

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

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

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

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

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

Perform Substantive Tests of Account Balances

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

Perform Single Audit Procedures (if applicable)

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

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

Perform Statutory Compliance Testing

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

Closing Phase

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

Reporting Phase

Financial Statement Preparation

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

Management Letters

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

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

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

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

Exit Conferences and Delivery of Reports

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

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Edgewater West Community Development District as follows:

September 2024	\$ 3,150
September 2025 (optional)	\$ 3,300
September 2026 (optional)	\$ 3,450
September 2027 (optional)	\$ 3,600
September 2028 (optional)	\$ 3,750

In years of new debt issuance fees may be adjusted as mutually agreed upon.

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

7CIII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

EDGEWATER WEST
Community Development District

Proposal Due: March 27, 2025
12:00PM

Submitted to:

Edgewater West
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, Florida 33431

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

March 27, 2025

Edgewater West Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for two additional annual renewals.

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

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



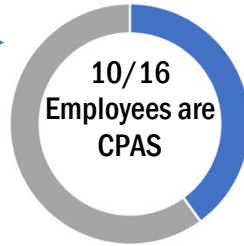
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

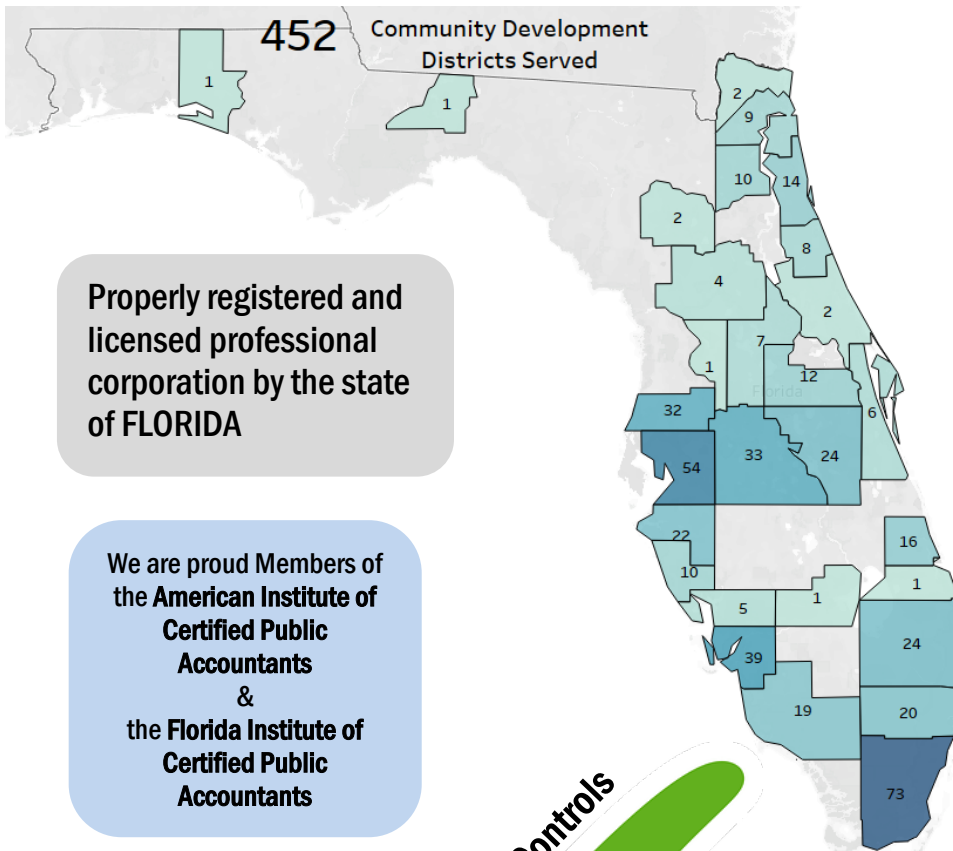


3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

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

Services Provided



Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

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

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

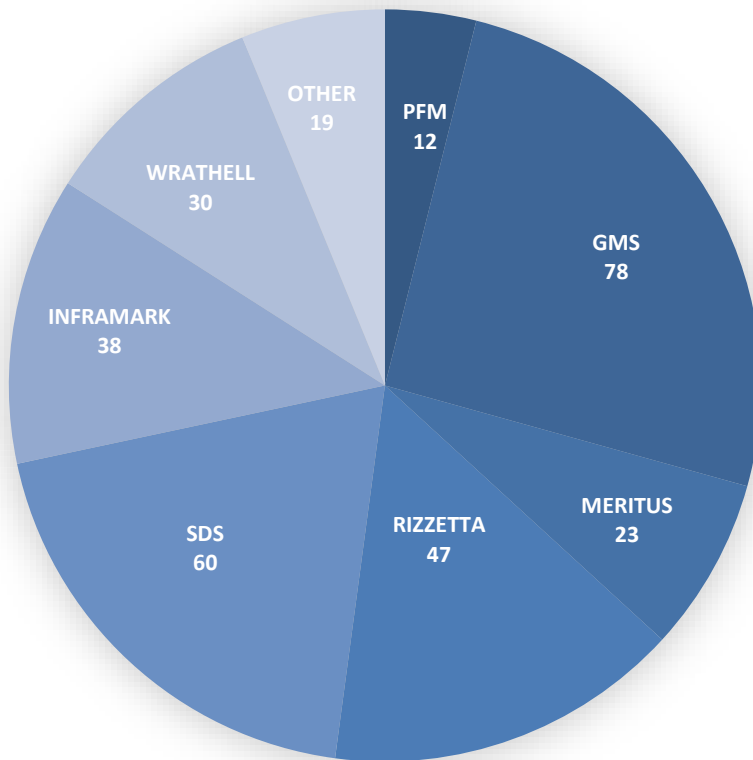
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

40 hours; Accounting,

Auditing and Other:

53 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

-David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I, II, IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	<u>53</u>
Total Hours	<u>93</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

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

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Magnolia Island GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2026 are as follows:

Year Ended September 30,	Fee
2024	\$2,800
2025	\$2,900
2026	<u>\$3,000</u>
TOTAL (2024-2026)	<u>\$8,700</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

We look forward to providing Edgewater West Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

7D

EDGEWATER WEST 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						
DiBartolomeo, McBee, Hartley & Barnes, P.A.						
Grau & Associates						

NOTES:

Completed by: _____

Board Member's Signature

Date: _____

Printed Name of Board Member

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

CONSENT
AGENDA

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
FEBRUARY 28, 2025**

**EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
FEBRUARY 28, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 11,336	\$ -	\$ -	\$ 11,336
Investments				
Reserve	-	1,917,987	-	1,917,987
Construction	-	-	20,028,851	20,028,851
Cost of issuance	-	68	-	68
Due from Landowner	17,246	-	-	17,246
Total assets	<u>\$ 28,582</u>	<u>\$1,918,055</u>	<u>\$20,028,851</u>	<u>\$21,975,488</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 16,837	\$ -	\$ -	\$ 16,837
Accrued contracts payable	-	-	8,451	8,451
Accrued taxes payable	31	-	-	31
Retainage payable	-	-	14,199	14,199
Landowner advance	6,000	-	-	6,000
Landowner advance - advertising	5,795	-	-	5,795
Total liabilities	<u>28,663</u>	<u>-</u>	<u>22,650</u>	<u>51,313</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	17,246	-	-	17,246
Total deferred inflows of resources	<u>17,246</u>	<u>-</u>	<u>-</u>	<u>17,246</u>
Fund balances:				
Restricted				
Debt service	-	1,918,055	-	1,918,055
Capital projects	-	-	20,006,201	20,006,201
Unassigned	(17,327)	-	-	(17,327)
Total fund balances	<u>(17,327)</u>	<u>1,918,055</u>	<u>20,006,201</u>	<u>21,906,929</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,582</u>	<u>\$ 1,918,055</u>	<u>\$ 20,028,851</u>	<u>\$ 21,975,488</u>
Total liabilities and fund balances	<u>\$ 28,582</u>	<u>\$ 1,918,055</u>	<u>\$ 20,028,851</u>	<u>\$ 21,975,488</u>

*The bank statement was not received in time for financial statement preparation.

**EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ 12,990	\$ 23,756	\$ 98,790	24%
Total revenues	<u>12,990</u>	<u>23,756</u>	<u>98,790</u>	24%
EXPENDITURES				
Professional & administrative				
Supervisors	-	215	-	N/A
Management/accounting/recording**	4,000	20,000	48,000	42%
Legal	-	8,355	25,000	33%
Engineering	4,305	8,405	2,000	420%
Audit	-	-	5,500	0%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent*	167	833	2,000	42%
Trustee*	-	-	5,500	0%
Telephone	-	50	200	25%
Postage	32	273	500	55%
Printing & binding	42	208	500	42%
Legal advertising	-	347	1,750	20%
Annual special district fee	-	175	175	100%
Insurance	-	5,250	5,500	95%
Contingencies/bank charges	280	542	750	72%
Website hosting & maintenance	-	1,680	705	238%
Website ADA compliance	-	-	210	0%
Total expenditures	<u>8,826</u>	<u>46,333</u>	<u>98,790</u>	47%
Excess/(deficiency) of revenues over/(under) expenditures	4,164	(22,577)	-	
Fund balances - beginning	(21,491)	5,250	-	
Fund balances - ending	<u>\$ (17,327)</u>	<u>\$ (17,327)</u>	<u>\$ -</u>	

*These items will be realized when bonds are issued.

**EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2024
FOR THE PERIOD ENDED FEBRUARY 28, 2025**

	Current Month	Year To Date
REVENUES		
Interest	\$ 7,010	\$ 27,454
Total revenues	<u>7,010</u>	<u>27,454</u>
EXPENDITURES		
Cost of issuance	-	234,437
Underwriters discount	-	560,000
Total expenditures	<u>-</u>	<u>794,437</u>
Excess/(deficiency) of revenues over/(under) expenditures	7,010	(766,983)
OTHER FINANCING SOURCES/(USES)		
Bond proceeds	-	2,727,901
Original issue discount	-	(42,863)
Total other financing sources	<u>-</u>	<u>2,685,038</u>
Net change in fund balances	7,010	1,918,055
Fund balances - beginning	1,911,045	-
Fund balances - ending	<u>\$ 1,918,055</u>	<u>\$ 1,918,055</u>

**EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2024
FOR THE PERIOD ENDED FEBRUARY 28, 2025**

	Current Month	Year To Date
REVENUES		
Interest	\$ 76,909	\$ 346,945
Total revenues	<u>76,909</u>	<u>346,945</u>
EXPENDITURES		
Construction costs	<u>17,300</u>	<u>5,578,358</u>
Total expenditures	<u>17,300</u>	<u>5,578,358</u>
Excess/(deficiency) of revenues over/(under) expenditures	59,609	(5,231,413)
OTHER FINANCING SOURCES/(USES)		
Bond proceeds	<u>-</u>	<u>25,272,099</u>
Total other financing sources/(uses)	<u>-</u>	<u>25,272,099</u>
Net change in fund balances	59,609	20,040,686
Fund balances - beginning	<u>19,946,592</u>	<u>(34,485)</u>
Fund balances - ending	<u><u>\$ 20,006,201</u></u>	<u><u>\$ 20,006,201</u></u>

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Edgewater West Community Development District held a Public Hearing and Regular Meeting on March 6, 2025 at 9:30 a.m., as soon thereafter as the matter could be heard, at the offices of Hanson, Walter & Associates, Inc., located at 8 Broadway, Suite 104, Kissimmee, Florida 34741.

Present:

Kevin Mays	Vice Chair
Kevin Kramer	Assistant Secretary
Jody Pino	Assistant Secretary

Also present:

Ernesto Torres	District Manager
Mike Eckert	District Counsel
Kate John (via telephone)	Kutak Rock LLP
Shawn Hindle	District Engineer
Eric Lavoie	BTI Partners
Mike Osborn	BTI Partners
Dave D'Ambrosio (via telephone)	BTI Partners

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Torres called the meeting to order at 9:41 a.m. Supervisors Kramer, Mays and Pino were present. Supervisors Breakstone and Onorato were absent.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Public Hearing to Hear Public Comments
and Objections to the Adoption of Rule
Establishing Force Main Fee; Pursuant to**

Sections 190.011, 190.012, 190.035(2), and
120.54, Florida Statutes

A. Affidavits of Publication

**B. Consideration of Resolution 2025-05, Adopting a Rule Setting Forth a Force Main Fee;
Providing for Severability; and Providing for an Effective Date**

Mr. Torres presented Resolution 2025-05 and the Force Main Fee Rule.

**On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, the
Public Hearing was opened.**

No affected property owners or members of the public spoke.

**On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, the
Public Hearing was closed.**

**On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor,
Resolution 2025-05, Adopting a Rule Setting Forth a Force Main Fee; Providing
for Severability; and Providing for an Effective Date, was adopted.**

FOURTH ORDER OF BUSINESS

Discussion: FY2026 Draft Budget

Mr. Torres stated work on the proposed Fiscal Year 2026 budget is underway.

Discussion ensued regarding whether the Fiscal Year 2026 budget will be Landowner-
funded.

FIFTH ORDER OF BUSINESS

**Consideration of GAI Professional Services
Proposals**

A. ED7 Roadway Construction Administration

B. ED7 Roadway Bidding Assistance

**On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, the
GAI Professional Services Proposals for ED7 Roadway Construction
Administration and ED7 Roadway Bidding Assistance, were approved.**

SIXTH ORDER OF BUSINESS**Consent Agenda**

- A. Acceptance of Unaudited Financial Statements as of January 31, 2025**
- B. Approval of January 9, 2025 Regular Meeting Minutes**

On MOTION by Mr. Kramer and seconded by Mr. Mays, with all in favor, the Consent Agenda items, as presented, were ratified, accepted and/or approved.

SEVENTH ORDER OF BUSINESS**Staff Reports**

- A. District Counsel: Kutak Rock LLP**

Mr. Eckert stated the Wetlands Crossing Construction agreement was sent to Jr. Davis for execution.

- B. District Engineer: Hanson, Walter & Associates, Inc.**

There was no report.

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

- **NEXT MEETING DATE: April 3, 2025 at 9:15 AM**
- **QUORUM CHECK**

EIGHTH ORDER OF BUSINESS**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

NINTH ORDER OF BUSINESS**Public Comments**

No members of the public spoke.

TENTH ORDER OF BUSINESS**Adjournment**

On MOTION by Ms. Pino and seconded by Mr. Kramer, with all in favor, the meeting adjourned at 9:48 a.m.

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Secretary/Assistant Secretary

Chair/Vice Chair

EDGEWATER WEST
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

EDGEWATER WEST COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>offices of Hanson, Walter & Associates, Inc., 8 Broadway, Suite 104, Kissimmee, Florida 34741</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 3, 2024	Regular Meeting	9:15 AM
November 7, 2024	Regular Meeting	9:15 AM
December 5, 2024	Regular Meeting3qz0	9:15 AM
January 9, 2025*	Regular Meeting	9:15 AM
February 6, 2025 CANCELED	Regular Meeting	9:45 AM
March 6, 2025	Public Hearing and Regular Meeting <i>Adoption of Force Main Fee</i>	9:30 AM
April 3, 2025	Regular Meeting	9:15 AM
May 1, 2025	Regular Meeting	9:15 AM
June 5, 2025	Regular Meeting	9:15 AM
July 3, 2025	Regular Meeting	9:15 AM
August 7, 2025	Regular Meeting	9:15 AM
September 4, 2025	Regular Meeting	9:15 AM

Exception

**January meeting date is one (1) week later to accommodate New Year's Day.*