

**MANGROVE POINT  
AND MANGROVE  
MANOR**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**March 24, 2026**

**BOARD OF SUPERVISORS  
REGULAR MEETING AND  
AUDIT COMMITTEE MEETING  
AGENDA**

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA  
LETTER**

# Mangrove Point and Mangrove Manor

## 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

<https://mangrovepointandmangrovetmanorcdd.net/>

March 17, 2026

**ATTENDEES:**

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

Board of Supervisors

Mangrove Point and Mangrove Manor Community Development District

Dear Board Members:

**NOTE: Meeting Time and Location**

The Board of Supervisors of the Mangrove Point and Mangrove Manor Community Development District will hold a Regular Meeting and Audit Committee Meeting on March 24, 2026 at 3:00 p.m., at the Hilton Garden Inn Tampa/Riverview/Brandon, 4328 Garden Vista Drive, Riverview, Florida 33578. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
4. 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
    - IV. McIntosh CPA
  - D. Auditor Evaluation Matrix/Ranking
5. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting
6. Consider Recommendation of Audit Selection Committee
  - Award of Contract

7. Acceptance of Unaudited Financial Statements as of February 28, 2026
8. Approval of January 28, 2026 Public Hearings and Regular Meeting Minutes
9. Ratification Items
  - A. Mangrove Pointe Community Association, Inc. CDD / HOA Agreement Regarding Parking Enforcement
  - B. Family Fence Company of Florida, Inc. Agreement for Services
10. Board Transition
  - A. Acceptance of Resignations of Supervisors Christan Cotter [Seat 1] and Ryan Zook [Seat 5]
  - B. Consider Appointments to Fill Unexpired Terms
    - Seat 1; *Term Expires November 2026*
    - Seat 5; *Term Expires November 2028*
  - C. Administration of Oath of Offices to Appointed Supervisors (*the following to be provided under separate cover*)
    - I. Required Ethics Training and Disclosure Filing
      - Sample Form 1 2023/Instructions
    - II. Membership, Obligations and Responsibilities
    - III. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
    - IV. Form 8B: Memorandum of Voting Conflict for County, Municipal and Other Local Public Officers
  - D. Acceptance of Resignation of Supervisor William Hughes [Seat 3]
  - E. Consider Appointment to Fill Unexpired Term of Seat 3; *Term Expires November 2028*
    - Administration of Oath of Offices to Appointed Supervisor
  - F. Acceptance of Resignation of Supervisor Brandy Kelley [Seat 4]
  - G. Consider Appointment to Fill Unexpired Term of Seat 4; *Term Expires November 2026*
    - Administration of Oath of Offices to Appointed Supervisor
  - H. Acceptance of Resignation of Supervisors Mary Moulton [Seat 2]

- I. Consider Appointment to Fill Unexpired Term of Seat 2; *Term Expires November 2026*
    - Administration of Oath of Offices to Appointed Supervisor
  - J. Consideration of Resolution 2026-11, Electing and Removing Officers of the District and Providing for an Effective Date
  - 11. Consideration of Resolution 2026-12, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for the Remainder of Fiscal Year 2025/2026 and Providing for an Effective Date
  - 12. Consideration of Resolution 2026-13, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2026/2027 and Providing for an Effective Date
  - 13. Consideration of Resolution 2026-10, Designating the Location of the Local District Records Office and Providing an Effective Date
  - 14. Staff Reports
    - A. District Counsel: *Kutak Rock, LLP*
    - B. District Engineer: *Halff Associates, Inc.*
    - C. Field Operations: *Greenacre Properties, Inc*
    - D. Field Operations: *Leland Management*
    - E. District Manager: *Wrathell, Hunt and Associates, LLC*
      - NEXT MEETING DATE: TBD
        - QUORUM CHECK
- |        |  |                                    |                                |                             |
|--------|--|------------------------------------|--------------------------------|-----------------------------|
| SEAT 1 |  | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 2 |  | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 3 |  | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 4 |  | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 5 |  | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
- Performance Measures/Standards & Annual Reporting Form (*for informational purposes*)
15. Board Members' Comments/Requests
16. Public Comments

17. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (415) 516-2161.

Sincerely,



Andrew Kantarzi  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

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

**PARTICIPANT PASSCODE: 867 327 4756**

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**4**

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**4A**

Serial Number  
26-00319H

# Business Observer

Published Weekly  
Tampa, Hillsborough County, Florida

COUNTY OF HILLSBOROUGH

STATE OF FLORIDA

Before the undersigned authority personally appeared Pamela Nelson who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Tampa, Hillsborough County, Florida; that the attached copy of advertisement,

being a Request for Proposals for Annual Audit Services

in the matter of Mangrove Point and Mangrove Manor CDD Proposals must be received by 12:00 PM on 2/6/26

in the Court, was published in said newspaper by print in the

issues of 1/30/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

\*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Pamela Nelson

Sworn to and subscribed, and personally appeared by physical presence before me,

30th day of January, 2026 A.D.

by Pamela Nelson who is personally known to me.

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT  
DISTRICT REQUEST FOR  
PROPOSALS FOR ANNUAL AUDIT  
SERVICES**

The Mangrove Point and Mangrove Manor 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, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Hillsborough County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in ac-

cordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

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

Proposers must provide one (1) electronic copy and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Manager"), in an envelope marked on the outside "Auditing Services, Mangrove Point and Mangrove Manor Community Development District." Proposals must be received by 12:00 p.m., on February 6, 2026, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager  
January 30, 2026 26-00319H

Notary Public, State of Florida  
(SEAL)  
  
Kelly Martin  
Comm.: HH 324586  
Expires: October 31, 2026  
Notary Public - State of Florida

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**4B**

**MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

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District Manager

# MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT

## REQUEST FOR PROPOSALS

### District Auditing Services for Fiscal Year 2025

Hillsborough County, Florida

### INSTRUCTIONS TO PROPOSERS

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than February 6, 2026, at 12:00 p.m., at the offices of District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) electronic copy and one (1) unbound 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 – Mangrove Point and Mangrove Manor 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 (“**Proposal Documents**”).

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

**SECTION 13. PROTESTS.** In accordance with the District’s Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be

filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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



**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**4C**

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**4CI**

**MANGROVE POINT AND MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**PROPOSAL FOR AUDIT SERVICES**

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**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:**

Maritza Stonebraker, CPA, Director

**DATE OF PROPOSAL:**

February 6, 2026

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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

February 6, 2026

Mangrove Point and Mangrove Manor Community Development District  
GMS Tampa  
4530 Eagle Falls Place  
Tampa, FL 33619

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Mangrove Point and Mangrove Manor 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 Mangrove Point and Mangrove Manor Community Development District. We will provide you with top quality, responsive service.

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 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

Mangrove Point and Mangrove Manor Community Development District  
February 6, 2026

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. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Mangrove Point and Mangrove Manor 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 32 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)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</u>
Total – all personnel	32

Following is a brief description of each employee classification:

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

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

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

**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 Mangrove Point and Mangrove Manor 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:

Au-C 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-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.

## **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 AUDIT 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 33 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

Florida Green Finance Authority  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Services Community  
Development District  
Stephen Bloom, Inframark LLC  
(954) 753-5841

South Village 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  
Healthy Start Coalition

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  
Indian River School District – Internal Accounts

### 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 \$4,690 for the year ended September 30, 2025, with an option for annual renewals if agreed upon by both parties. Our fee for the year ended September 30, 2025 with bond issuances will be \$5,440. The fee is contingent upon the financial records and accounting systems of Mangrove Point and Mangrove Manor 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 Mangrove Point and Mangrove Manor Community Development District as of September 30, 2025. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

## ***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 Pharoes (2019-2021)

#### **Professional Experience**

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> 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**

#### **Melissa Marlin, CPA**

Director – 12 years

#### **Education**

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

#### **Registrations**

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors 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**

#### **Maritza Stonebraker, CPA**

Director – 10 years

#### **Education**

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

#### **Registrations**

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

- ◆ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors 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**

#### **Jonathan Herman, CPA**

Director – 12 years

#### **Education**

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

#### **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
- ◆ Affiliate member Government Finance Officers Association

#### **Professional Experience**

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  - Governmental Accounting Report and Audit Update
  - Annual Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

# ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
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**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**

#### **Paul Daly**

Senior Accountant – 14 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**

#### **Bryan Snyder**

Manager – 11 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**

#### **Tifanee Terrell, CPA**

Senior Accountant – 5 years

#### **Education**

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

#### **Professional Experience**

- ◆ Senior 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***

<b>Personnel Qualifications and Experience</b>
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### **Dylan Dixon**

Senior Accountant – 4 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting
- ◆ Florida Gulf Coast University, M.S. – Accounting

#### **Professional Experience**

- ◆ Senior 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.
- ◆ Mr. Dixon is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
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### **Brennen Moore**

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. 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 – 2 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**

- ◆ 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***

<b>Personnel Qualifications and Experience</b>
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### **Rayna Zicari**

Staff Accountant – 2 years

#### **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.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
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**Deandre McFadden**

Staff Accountant – 1 year

**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.



6930 Gall Boulevard  
Suite 200  
Zephyrhills, FL 33542

813.788.2155  
DGPerry.com

## Report on the Firm's System of Quality Control

December 4, 2025

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry



**MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION EVALUATION CRITERIA**

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

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

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

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

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

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

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

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

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

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

**Total (100 Points)**

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

## MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT

### REQUEST FOR PROPOSALS

#### District Auditing Services for Fiscal Year 2025

Hillsborough County, Florida

### INSTRUCTIONS TO PROPOSERS

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than February 6, 2026, at 12:00 p.m., at the offices of District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) electronic copy and one (1) unbound 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 – Mangrove Point and Mangrove Manor 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 (“**Proposal Documents**”).

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

**SECTION 13. PROTESTS.** In accordance with the District’s Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be

filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**4CII**

# **Mangrove Point and Mangrove Manor 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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Magrove Point and Mangrove Manor  
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 Mangrove Point and Mangrove Manor Community Development District 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.

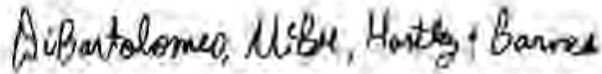
***Experience***—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development 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 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. 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,



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.

<b>Professional Staff Classification</b>	<b>Number of Professionals</b>
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	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>

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



**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 Mangrove Point and Mangrove Manor 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 Mangrove Point and Mangrove Manor 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 Mangrove Point and Mangrove Manor Community Development District as follows:

September 2025		\$ 3,500
September 2026	(optional)	\$ 3,650
September 2027	(optional)	\$ 3,850
September 2028	(optional)	\$ 4,000
September 2029	(optional)	\$ 4,250

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 but would not exceed \$1,250. The fee for subsequent annual renewals would be agreed upon separately.

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**4CIII**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: February 6, 2026  
12:00PM

**Submitted to:**

Mangrove Point and Mangrove Manor  
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

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

February 6, 2026

Mangrove Point and Mangrove Manor 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, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to Mangrove Point and Mangrove Manor 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](mailto:tgrau@graucpa.com)) or Ben Steets, CPA ([bsteets@graucpa.com](mailto:bsteets@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



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Antonio J. Grau

# Firm Qualifications



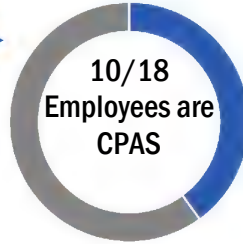
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



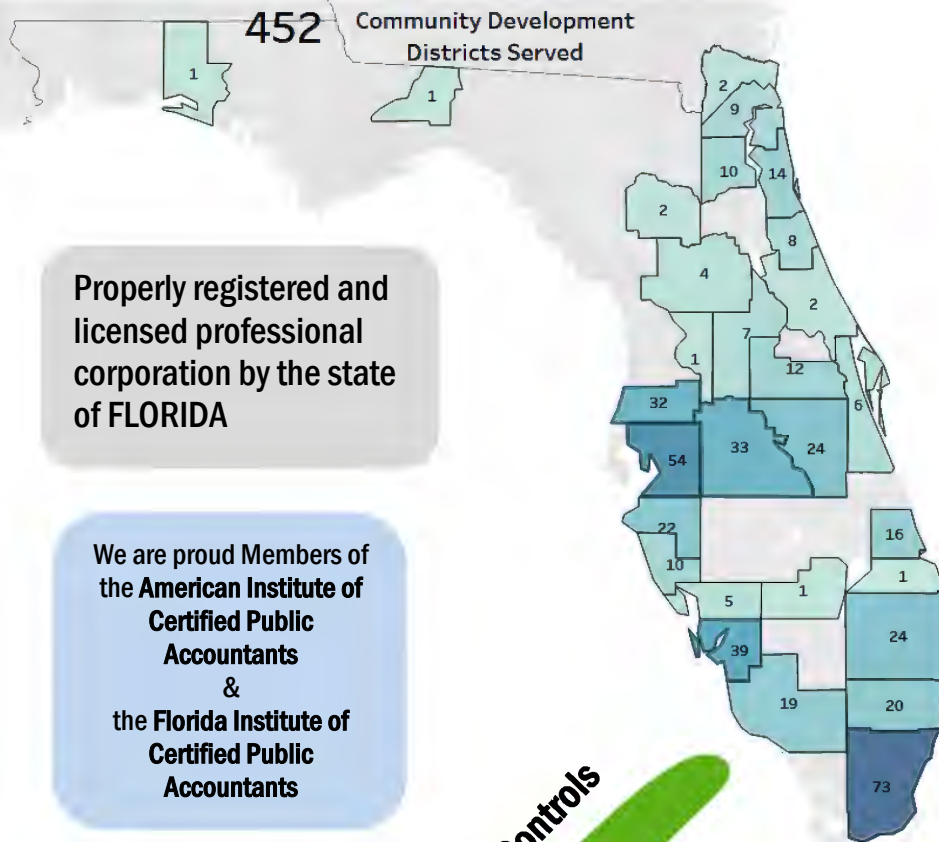
3 Partners  
13 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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



- ⇒ 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



PRIDA, GUIDA & PEREZ, P.A.  
 CERTIFIED PUBLIC ACCOUNTANTS  
 2504 W. KATHLEEN STREET  
 TAMPA, FLORIDA 33607  
 TELEPHONE: (813) 226-5001  
 FAX: (813) 229-7754

**Report on the Firm's System of Quality Control**

November 18, 2025

Antonio Grau  
 Grau & Associates  
 1001 W. Yamato Road, Suite 301  
 Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, 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, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
 FICPA Peer Review Committee  
 paul@ficpa.org  
 850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates  
 And the Peer Review Committee of the  
 Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits 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 Grau & Associates in effect for the year ended June 30, 2025, 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 deficiencies*, or *fail*. Grau & Associates has received a peer review rating of *pass*.

*Prida Guida & Perez*

Prida Guida & Perez, P.A.

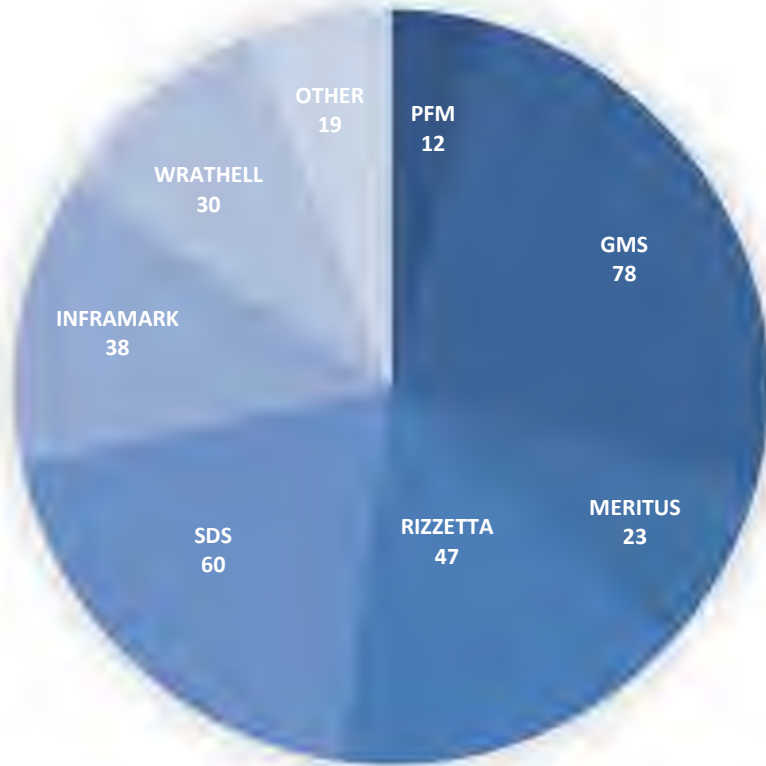
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
 MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

# **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*

**Ben Steets, CPA (Partner)**

*Years Performing Audits: 9+  
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.”

-Ben Steets

## 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](mailto: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	53
Total Hours	<u>93</u> (includes of 4 hours of Ethics CPE)



**Ben Steets, CPA, Partner**

Contact : [bsteets@graucpa.com](mailto:bsteets@graucpa.com) / (561) 939-6669

**Experience**

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

**Education**

Florida Atlantic University (2015)

**Clients Served (partial list)**

- |  |  |
|--|--|
| (>300) Various Special Districts                   | San Carlos Park Fire and Rescue Service District |
| Careersource Polk                                  | Sanibel Fire and Rescue District                 |
| Central Broward Water Control District             | South Broward Drainage District                  |
| Dunes Community Development District               | South Trail Fire and Rescue District             |
| Greater Naples Fire Rescue District                | Town of Highland Beach                           |
| Key Marco Community Development District           | Town of Lauderdale-By-The-Sea                    |
| Lake Worth Drainage District                       | Verano Walk Community Development District       |
| Mae Volen Senior Center                            | West Villages Improvement District               |
| Port of the Islands Community Improvement District | Winding Cypress Community Development District   |

**Professional Education (over the last two years)**

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

**Professional Associations/Memberships**

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

# 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

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### 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

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### 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

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# **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.

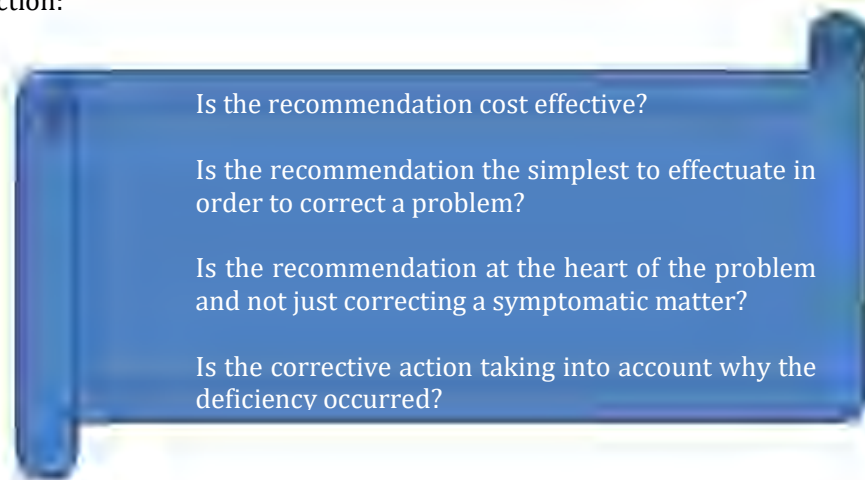
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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:



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, 2025-2029 are as follows:

<b>Year Ended September 30,</b>	<b>Fee</b>
2025	\$3,300
2026	\$3,400
2027	\$3,500
2028	\$3,600
2029	<u>\$3,700</u>
<b>TOTAL (2025-2029)</b>	<b><u>\$17,500</u></b>

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

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
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
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **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 Mangrove Point and Mangrove Manor 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](http://www.graucpa.com).**

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**4CIV**

# Independent Audit Service Proposal



2385 NW Executive Center Dr.  
Boca Raton, FL 33431

[rmcintoshcpa.com](http://rmcintoshcpa.com)

## Prepared for Mangrove Point and Mangrove Manor Community Development District

Prepared By:  
McIntosh CPA

February 6, 2026

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# Transmittal Letter



February 6, 2026

Board of Supervisors  
Mangrove Point and Mangrove Manor Community Development District  
Hillsborough County

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Mangrove Point and Mangrove Manor Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or [mcintoshcpa@outlook.com](mailto:mcintoshcpa@outlook.com) with any questions.

Sincerely,

Racquel McIntosh, CPA  
Founder & Managing Partner

# Statement of Understanding and Scope of Work

The Mangrove Point and Mangrove Manor Community Development District requires independent audit services for the fiscal year ending September 30, 2025, with an option for additional annual renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

## AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline of June 30th and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

## SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



## AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

***Obtain an understanding of the District*** – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

***IT Assessment*** – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

***Preliminary analytics*** – current vs prior year review of accounts to determine and document causes for fluctuations.

***Risk Assessment*** - Used in conjunction with other planning items above to dictate further audit procedures.

## FIELDWORK

*Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.*

***Analytical procedures*** – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

***Test of details*** – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

***Audit confirmations** – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.*

## **REPORTING**

*Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.*

*For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.*

# Qualifications and Experience

## INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

## FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

## Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

## REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



# RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center  
Dr. Suite 100, Boca Raton FL

## EDUCATION

Masters of Accounting  
Florida Atlantic University  
2004

Bachelor of Arts B.B.A  
Major: Accounting & Finance  
Florida Atlantic University  
2003

## INDUSTRIES

Governments

Non-profits

## MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

## Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

## Experience

- Oct 2023- Present  
McIntosh CPA  
Founder & Managing Partner
- 2014 - 2023  
Grau & Associates  
Audit Partner
- 2011 - 2013  
Grau & Associates  
Audit Manager
- 2009 - 2011  
Grau & Associates  
Audit Senior
- 2005 - 2009  
Grau & Associates  
Audit Staff

## Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

## Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2025	\$3,500
2026 and beyond	Add \$100 annually

Should the District issue new Bonds (not refinancing of existing Bonds), the fee would be increased by \$1,000.

# Appendix


Ron DeSantis, Governor Melanie S. Griffin, Secretary



**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY**

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

  
**RACQUEL MCINTOSH CPA, P.A.**  
MCINTOSH CPA  
2385 NW EXECUTIVE CENTER DRIVE  
SUITE 100  
BOCA RATON FL 33431

**LICENSE NUMBER: AD71848**

**EXPIRATION DATE: DECEMBER 31, 2027**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.




*State of Florida*

**Woman & Minority Business  
Certification**

**McIntosh CPA**

Is certified under the provisions of  
287 and 295.187, Florida Statutes, for a period from:  
05/01/2024  05/01/2026

  
Pedro Allende  
Florida Department of Management Services

  
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES  
● ● ● SUPPLIER DIVERSITY

Office of Supplier Diversity  
4050 Esplanade Way, Suite 380  
Tallahassee, FL 32399  
850-487-0915  
[www.dms.myflorida.com/osd](http://www.dms.myflorida.com/osd)

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**4D**

# MANGROVE POINT AND MANGROVE MANOR 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
<b>PROPOSER</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>100 POINTS</b>
<b>Berger, Toombs, Elam, Gaines &amp; Frank</b>						
<b>DiBartolomeo, McBee, Hartley &amp; Barnes, P.A.</b>						
<b>Grau &amp; Associates</b>						
<b>McIntosh CPA</b>						

NOTES:

Completed by: \_\_\_\_\_

Board Member's Signature

Date: \_\_\_\_\_

\_\_\_\_\_  
Printed Name of Board Member

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED  
FINANCIAL  
STATEMENTS**

**MANGROVE POINT & MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
FEBRUARY 28, 2026**

**MANGROVE POINT & MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
FEBRUARY 28, 2026**

	General Fund	Debt Service Fund Series 2022	Capital Projects Fund Series 2022	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$145,565	\$ -	\$ -	\$ 145,565
Investments				
Revenue	-	541,467	-	541,467
Reserve	-	46,823	-	46,823
Construction	-	-	51	51
Cost of issuance	-	1	-	1
Undeposited funds	-	11,250	-	11,250
Prepaid expense	849	-	-	849
Total assets	<u>\$146,414</u>	<u>\$ 599,541</u>	<u>\$ 51</u>	<u>\$ 746,006</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Landowner advance	\$ 6,000	\$ -	\$ -	\$ 6,000
Total liabilities	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
Fund balances:				
Restricted for:				
Debt service	-	599,541	-	599,541
Capital projects	-	-	51	51
Unassigned	140,414	-	-	140,414
Total fund balances	<u>140,414</u>	<u>599,541</u>	<u>51</u>	<u>740,006</u>
Total liabilities and fund balances	<u>\$146,414</u>	<u>\$ 599,541</u>	<u>\$ 51</u>	<u>\$ 746,006</u>

**MANGROVE POINT & MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED FEBRUARY 28, 2026**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 1,688	\$ 95,936	\$ 99,540	96%
Total revenues	<u>1,688</u>	<u>95,936</u>	<u>99,540</u>	96%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	20,000	48,000	42%
Legal	1,849	3,078	15,000	21%
Engineering	-	1,550	10,000	16%
Audit	-	-	4,400	0%
Arbitrage rebate calculation	-	-	500	0%
Dissemination agent	83	417	1,000	42%
Emma software service	-	1,000	1,000	100%
Trustee	-	-	5,500	0%
Telephone	17	83	200	42%
Postage	35	35	500	7%
Printing & binding	41	208	500	42%
Legal advertising	-	405	2,000	20%
Annual special district fee	-	175	175	100%
Insurance	-	6,456	5,720	113%
Contingencies/bank charges	86	2,892	500	578%
Property appraiser & tax collector	34	1,917	3,629	53%
Website hosting & maintenance	-	-	705	0%
Website ADA compliance	-	-	210	0%
Total expenditures	<u>6,145</u>	<u>38,216</u>	<u>99,539</u>	38%
Excess/(deficiency) of revenues over/(under) expenditures	(4,457)	57,720	1	
Fund balances - beginning	144,871	82,694	64,823	
Assigned:				
Committed:				
3 months working capital	29,306	29,306	29,306	
Unassigned	111,108	111,108	35,518	
Fund balances - ending	<u>\$ 140,414</u>	<u>\$ 140,414</u>	<u>\$ 64,824</u>	

**MANGROVE POINT & MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2022  
FOR THE PERIOD ENDED FEBRUARY 28, 2026**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Assessment levy: on-roll	\$ 8,243	\$ 468,393	\$ 485,951	96%
Interest	1,104	4,535	-	N/A
Total revenues	<u>9,347</u>	<u>472,928</u>	<u>485,951</u>	97%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	150,000	0%
Interest	-	158,427	316,855	50%
Property appraiser & tax collector	165	9,360	17,717	53%
Total expenditures	<u>165</u>	<u>167,787</u>	<u>484,572</u>	35%
Excess/(deficiency) of revenues over/(under) expenditures	9,182	305,141	1,379	
<b>OTHER FINANCING SOURCES/(USES)</b>				
Transfer out	-	(70,235)	-	N/A
Total other financing sources	<u>-</u>	<u>(70,235)</u>	<u>-</u>	N/A
Net change in fund balances	9,182	234,906	1,379	
Fund balances - beginning	590,359	364,635	311,972	
Fund balances - ending	<u>\$ 599,541</u>	<u>\$ 599,541</u>	<u>\$ 313,351</u>	

**MANGROVE POINT & MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2022  
FOR THE PERIOD ENDED FEBRUARY 28, 2026**

	Current Month	Year To Date
<b>REVENUES</b>		
Interest	\$ -	\$ 76
Total revenues	-	76
<b>EXPENDITURES</b>		
Construction costs	-	72,985
Total expenditures	-	72,985
Excess/(deficiency) of revenues over/(under) expenditures	-	(72,909)
<b>OTHER FINANCING SOURCES/(USES)</b>		
Transfers in	-	70,235
Total other financing sources/(uses)	-	70,235
Net change in fund balances	-	(2,674)
Fund balances - beginning	51	2,725
Fund balances - ending	\$ 51	\$ 51

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**

**DRAFT**

**MINUTES OF MEETING  
MANGROVE POINT AND MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

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The Board of Supervisors of the Mangrove Point and Mangrove Manor Community Development District held Public Hearings and a Regular Meeting on January 28, 2026 at 11:15 a.m., at the D.R. Horton Tampa North Division Office, 3501 Riga Blvd., Ste 100, Tampa, Florida 33619.

**Present:**

Christian Cotter	Chair
William Hughes	Assistant Secretary
Brandy Kelley	Assistant Secretary

**Also present:**

Andrew Kantarzhi	District Manager
Jere Earlywine (via telephone)	District Counsel

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Kantarzhi called the meeting to order at 11:24 a.m. The Oath of Office was administered to Brandy Kelly before the meeting. Supervisors Cotter, Kelley and Hughes were present. Supervisors Moulton and Zook were not present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Appointed Supervisor Brandy Kelley (the following to be provided under separate cover)**

This item was addressed during the First Order of Business.

- A. Updates and Reminders: Ethics Training for Special District Supervisors and Form 1**
- B. Membership, Obligations and Responsibilities**
- C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers**

40

41 **FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-01,  
Electing and Removing Officers of the  
District and Providing for an Effective Date**

42

43

44

45 Mr. Kantarzhi presented Resolution 2026-01. Mr. Cotter nominated the following:

46 Christian Cotter

Chair

47 Mary Moulton

Vice Chair

48 William Hughes

Assistant Secretary

49 Brandy Kelley

Assistant Secretary

50 Ryan Zook

Assistant Secretary

51 No other nominations were made. This Resolution removes the following:

52 Cindy Cerbone

Assistant Secretary

53 The following prior appointments remained unchanged by this Resolution:

54 Craig Wrathell

Secretary

55 Andrew Kantarzhi

Assistant Secretary

56 Craig Wrathell

Treasurer

57 Jeff Pinder

Assistant Treasurer

58 **On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor,**  
59 **Resolution 2026-01, Electing, as nominated, and Removing Officers of the**  
60 **District and Providing for an Effective Date, was adopted.**

61

62

63 **FIFTH ORDER OF BUSINESS**

**Public Hearing on Adoption of Fiscal Year  
2026/2027 Budget**

64

65

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

67 **B. Consideration of Resolution 2026-07, Relating to the Annual Appropriations and**  
68 **Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2026, and Ending**  
69 **September 30, 2027; Authorizing Budget Amendments; and Providing an Effective**  
70 **Date**

71 Mr. Kantarzhi presented Resolution 2026-07. He reviewed the proposed Fiscal Year  
72 2027 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year  
73 2026 budget, and explained the reasons for any changes.

74 **On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor, the**  
75 **Public Hearing was opened.**

76  
77 No affected property owners or members of the public spoke.

78 **On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor, the**  
79 **Public Hearing was closed.**

80  
81 **On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor,**  
82 **Resolution 2026-07, Relating to the Annual Appropriations and Adopting the**  
83 **Budget(s) for the Fiscal Year Beginning October 1, 2026, and Ending September**  
84 **30, 2027; Authorizing Budget Amendments; and Providing an Effective Date,**  
85 **was adopted.**

86  
87  
88 **SIXTH ORDER OF BUSINESS** **Consideration of Resolution 2026-08,**  
89 **Making a Determination of Benefit and Imposing Special Assessments for Fiscal**  
90 **Year 2026/2027; Providing for the**  
91 **Collection and Enforcement of Special**  
92 **Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying**  
93 **an Assessment Roll; Providing for**  
94 **Amendments to the Assessment Roll;**  
95 **Providing a Severability Clause; and**  
96 **Providing an Effective Date**

97  
98  
99  
100 Mr. Kantarzhi presented Resolution 2026-08.

101 **On MOTION by Mr. Weinberg and seconded by Mr. Badessa, with all in favor,**  
102 **Resolution 2026-08, Making a Determination of Benefit and Imposing Special**  
103 **Assessments for Fiscal Year 2026/2027; Providing for the Collection and**  
104 **Enforcement of Special Assessments, Including but Not Limited to Penalties**  
105 **and Interest Thereon; Certifying an Assessment Roll; Providing for**  
106 **Amendments to the Assessment Roll; Providing a Severability Clause; and**  
107 **Providing an Effective Date, was adopted.**

108  
109  
110 **SEVENTH ORDER OF BUSINESS** **Public Hearing on Common Area Pond &**  
111 **Enforcement Rules**

- 112  
113 **A. Affidavits of Publications**  
114 **B. Consideration of Resolution 2026-09, Authorizing Trespass Enforcement and the**  
115 **Issuance of Correspondence Regarding the Same; Providing a Severability Clause; and**  
116 **Providing an Effective Date**

117 Mr. Kantarzhi presented Resolution 2026-09.

118 **On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor, the**  
119 **Public Hearing was opened.**

120  
121 No affected property owners or members of the public spoke.

122 **On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor, the**  
123 **Public Hearing was closed.**

124  
125 **On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor,**  
126 **Resolution 2026-09, Authorizing Trespass Enforcement and the Issuance of**  
127 **Correspondence Regarding the Same; Providing a Severability Clause; and**  
128 **Providing an Effective Date, was adopted.**

129  
130 ■ **CDD/HOA Agreement Regarding Parking Enforcement**

131 This item was an addition to the agenda.

132 Mr. Earlywine presented the CDD/HOA Parking Enforcement Agreement.

133 **On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor, the**  
134 **CDD/HOA Parking Enforcement Agreement, was approved.**

135  
136 **EIGHTH ORDER OF BUSINESS**

**Discussion/Consideration/Ratification:**  
**Performance Measures/Standards &**  
**Annual Reporting Form**

137  
138  
139  
140 **A. October 1, 2024 - September 30, 2025 [Posted]**

141 **B. October 1, 2025 - September 30, 2026**

142 Mr. Kantarzhi presented the 2025 Goals and Objectives Reporting and the Goals and  
143 Objectives Reporting Fiscal Year 2026 Performance Measures and Standards.

144 **On MOTION by Mr. Weinberg and seconded by Mr. Badessa, with all in favor,**  
145 **the 2025 Goals and Objectives Reporting, was ratified, and the Goals and**  
146 **Objectives Reporting Fiscal Year 2026 Performance Measures and Standards,**  
147 **were approved.**

148  
149  
150 **NINTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-10,**  
**Designating the Location of the Local**  
**District Records Office and Providing an**  
**Effective Date**

151 This item was deferred.  
152  
153  
154  
155  
156

157 TENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial  
Statements as of December 31, 2025

158  
159

160 On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor, the  
161 Unaudited Financial Statements as of December 31, 2025, were accepted.

162  
163

164 ELEVENTH ORDER OF BUSINESS

Approval of November 14, 2025 Regular  
Meeting Minutes

165  
166

167 On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor, the  
168 November 14, 2025 Regular Meeting Minutes, as presented, were approved.

169  
170

171 TWELFTH ORDER OF BUSINESS

Staff Reports

172  
173

A. District Counsel: Kutak Rock LLP

174 Discussion ensued regarding the Board turnover process and timing.

175 B. District Engineer: Halff Associates, Inc.

176 C. Field Operations: Access Management

177 D. Field Operations: Leland Management

178 There were no Field Operations reports.

179 E. District Manager: Wrathell, Hunt and Associates, LLC

- 180 • NEXT MEETING DATE: February 25, 2026 at 11:15 AM

- 181 ○ QUORUM CHECK

182

183 THIRTEENTH ORDER OF BUSINESS

Board Members' Comments/Requests

184  
185

There were no Board Members' comments or requests.

186

187 FOURTEENTH ORDER OF BUSINESS

Public Comments

188  
189

No members of the public spoke.

190

191 FIFTEENTH ORDER OF BUSINESS

Adjournment

192  
193

194 On MOTION by Mr. Cotter and seconded by Ms. Kelley, with all in favor, the  
meeting adjourned at 11:34 a.m.

195

196

197

198

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Secretary/Assistant Secretary

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Chair/Vice Chair

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**RATIFICATION  
ITEMS**

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**RATIFICATION  
ITEMS A**

**CDD / HOA AGREEMENT  
REGARDING PARKING ENFORCEMENT**

THIS **CDD / HOA AGREEMENT REGARDING PARKING ENFORCEMENT** is made and entered into this \_\_\_ day of \_\_\_\_\_, 20\_\_\_, by and between:

**Mangrove Pointe and Mangrove Manor Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road #410W, Boca Raton, Florida 33431 ("**District**"); and

**Mangrove Pointe Community Association, Inc.**, a Florida not-for-profit corporation, whose address is c/o 5322 Primrose Lake Circle, Suite C, Tampa, Florida 33647 ("**Association**").

**RECITALS**

**WHEREAS**, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended ("**Act**"), and is validly existing under the Constitution and laws of the State of Florida; and

**WHEREAS**, the District presently owns and operates certain roadways within the Mangrove Pointe community, and, pursuant to Chapter 190, *Florida Statutes*, has taken the necessary steps for the District to enforce parking rules for the roadways (e.g., the District has adopted a "**Parking Enforcement Rule**" in the form attached hereto as **Exhibit A**, entered into a "**Towing Agreement**" in the form attached hereto as **Exhibit B**, and caused to be provided parking signage on the District roads); and

**WHEREAS**, the Association is a not-for-profit corporation owning, operating and maintaining various improvements and facilities for the portion of the community that the District serves that is known as Mangrove Pointe; and

**WHEREAS**, the District desires to enter into an agreement with the Association such that the Association's on-site personnel can serve as the District's representative with respect to administering the Parking Enforcement Rule and Towing Agreement (together, "**Work**") within Mangrove Pointe; and

**WHEREAS**, the residents within the community that are served by both the Association and the District benefit from the improvements and may be required to pay for the cost of the Work, regardless of whether such Work is conducted by the Association or the District; and

**WHEREAS**, for ease of administration, potential cost savings to property owners and residents and the benefits of full-time, on-site operation and maintenance personnel, the District desires to contract with the Association to provide the Work; and

**WHEREAS**, the Association represents that it is qualified, either in its own right or through its officers, employees, contractors and/or affiliates, to provide the Work and desires to contract with the District to do so in accordance with the terms of this Agreement.

**NOW, THEREFORE**, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

1. **RECITALS.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

2. **SCOPE OF WORK.**

- A. **Work.** Association shall be responsible for providing, or causing to be provided, the Work in an efficient, lawful and satisfactory manner – specifically, Association shall monitor parking within the District, coordinate towing by the District’s towing contractor when required by the District’s rules and policies, address resident inquiries regarding towing, maintain records of all towing activities including dates, times, locations, vehicle descriptions, and reasons for towing, and advise the District’s Board and Manager regarding recommended changes to the District’s parking program. All Work, including the scope of the Work, shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards and all applicable laws, rules, and regulations. Association shall be responsible for all of its contractors or subcontractors that perform the Work as if the Association itself were performing such Work. Notwithstanding anything to the contrary in this Agreement, the parties understand and agree that the District shall have the contractual relationship with the contractor under the Towing Agreement, and the District shall be responsible for making payment thereunder, as well as taking any action to continue, modify, or terminate the Towing Agreement.
- B. **Investigation and Report of Accidents/Claims.** Association shall promptly investigate and provide a full written report to the District Manager as to all accidents or claims for damage relating to the improvements or the Work. Such report shall at a minimum include a description of any damage or destruction of property and the estimated cost of repair. Association shall cooperate and make any and all reports required by any insurance company or the District in connection with any accident or claim. Association shall not file any claims with the District’s insurance company without the prior written consent of the District’s Board of Supervisors or the District Manager as authorized by the Board.
- C. **Adherence to District Rules, Regulations and Policies.** Association shall ensure that Association’s officers, employees, contractors and affiliates are familiar with all District policies and procedures and are informed with respect to the rules, regulations and notices as may be promulgated by the District from time to time and Association shall ensure that said persons conform therewith. Association assures the District that all third parties will be dealt with at arm’s length, and that the District’s interest will be best served at all times.
- D. **Care of the District’s Improvements.** Association shall use all due care to protect the property of the District, its residents and landowners from damage by Association or its officers, employees, contractors and affiliates. Association agrees to repair any damage resulting from the activities and work of the Association or its officers, employees, contractors and affiliates, or reimburse the District for the reasonable cost of such repairs, within thirty (30) days of written notice from the District. The District is not responsible

for the cost of repairs from damage resulting from the acts or omissions of the Association or its officers, employees, contractors and affiliates.

- E. **Reporting.** The Association shall require that contractors provide – and shall provide to the District – periodic reports (at least once per quarter, due within fifteen (15) days after the end of each calendar quarter) describing the Work being performed, including the number of vehicles towed, locations of towing, reasons for towing, any complaints received, and the status of any items of concern.
- F. **Volunteer Waiver & Release Agreement** – Any individual acting on behalf of the Association to perform the Work under this Agreement shall execute the Volunteer Waiver & Release Agreement the form attached hereto as **Exhibit C**. The Association shall be responsible for obtaining executed Volunteer Waiver & Release Agreements from all such individuals and shall provide copies of all executed waivers to the District prior to any such individual performing any Work. Any volunteer acting under this Section shall be deemed an agent of the Association for purposes of the indemnification obligations set forth in Section 6 of this Agreement.
- G. **Procedure** – The Association agrees to cause its representatives (“**Volunteer(s)**”) conducting the Work to comply with the following procedural requirements:
  - a. **Documentation.** Before taking any enforcement action, the Volunteer shall document the parking violation by photographing the vehicle, including the license plate, the location of the vehicle, and any signage indicating the parking prohibition. The Volunteer shall note the date, time, and nature of the violation.
  - b. **Attempt to Identify Owner.** Where reasonably practicable, the Volunteer should attempt to identify and contact the vehicle owner before initiating towing or law enforcement action. This may include checking with nearby residents or posting a written warning notice on the vehicle with a reasonable time to cure (e.g., 30 minutes to 1 hour for minor violations).
  - c. **Contact District Staff First.** For non-emergency situations, the Volunteer shall first attempt to contact the District Manager or designated District staff before calling a towing company or law enforcement. If District staff cannot be reached within a reasonable time, the Volunteer may proceed with enforcement.
  - d. **Calling Law Enforcement.** The Volunteer is authorized to contact local law enforcement if: (i) a vehicle poses an immediate safety hazard (e.g., blocking emergency access, fire lane, or fire hydrant); (ii) a vehicle appears abandoned; (iii) the Volunteer observes criminal activity; or (iv) an individual becomes threatening or confrontational. The Volunteer shall not attempt to physically confront or restrain any person.
  - e. **Calling Towing Company.** The Volunteer may contact the District's authorized Towing Operator only after: (i) documenting the violation as required above; (ii) verifying the vehicle is parked in violation of posted signage and/or the District's Parking Enforcement Rule; and (iii) when practicable, attempting to contact the vehicle owner or allowing a reasonable cure period. For vehicles blocking emergency access or creating immediate safety hazards, the Volunteer may authorize immediate towing.
  - f. **Maintain Professional Conduct.** The Volunteer shall conduct all enforcement activities in a professional and courteous manner, shall not engage in

arguments or disputes with vehicle owners or other individuals, and shall de-escalate any confrontational situations by disengaging and, if necessary, contacting law enforcement.

- g. Record Keeping and Reporting. The Volunteer shall maintain a log of all enforcement actions taken, including the date, time, location, nature of violation, action taken, and outcome. This log shall be submitted to the District Manager on a weekly basis or as otherwise directed.

**3. COMPENSATION.** The Association shall provide the Work at no cost to the District, except that the District shall remain responsible for all payments due under the Towing Agreement (**Exhibit B**) to the towing contractor. The Association shall not be entitled, for any reason, to reimbursement or refund of any other funds expended in the performance of its obligations under this Agreement. The Association agrees that there is sufficient consideration for this Agreement because, among other reasons, the Association benefits from the contracting efficiencies in having all of the public and community infrastructure maintained by a single entity.

**4. TERM.** This Agreement commences on the date first written above and continues through September 30, 2026 ("**Initial Term**"). This Agreement shall automatically renew for annual periods thereafter unless terminated pursuant to the terms of this Agreement.

**5. INSURANCE.** The Association and its contractors performing any part of the Work shall maintain or cause to be maintained, at its or their own expense throughout the term of this Agreement, the following insurance coverage: (a) Worker's Compensation Insurance as required by Florida Statutes Chapter 440; (b) Commercial General Liability Insurance with minimum limits of \$1,000,000 per occurrence and \$2,000,000 aggregate; and (c) Automobile Liability Insurance with minimum limits of \$1,000,000 combined single limit. The District, its officers, employees, and agents shall be named as additional insureds under the Commercial General Liability and Automobile Liability policies. The Association shall provide certificates of insurance evidencing such coverage to the District prior to commencing the Work and upon each renewal of such policies. All policies shall include a provision requiring at least thirty (30) days' prior written notice to the District of cancellation, non-renewal, or material change in coverage.

**6. INDEMNIFICATION.** Association agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Work to be performed by Association, its subcontractors, contractors, volunteers, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. For purposes of this Section, any volunteer acting on behalf of the Association pursuant to Section 2.F of this Agreement shall be deemed an agent of the Association, and the Association shall be fully responsible for the acts and omissions of such volunteers as if they were employees of the Association. Additionally, nothing in this Agreement requires Association to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Association as jointly liable parties; however, Association shall indemnify the District for any and all percentages of fault attributable to Association for claims against the District, regardless of whether the District is adjudged to be more or less than 50% at fault. Association further agrees that nothing in this Agreement shall constitute or be construed as a waiver of the District's limitations on liability contained

in Section 768.28, *Florida Statutes*, or other statute. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, fines, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest accrued against the District, all as actually incurred. The indemnification rights herein contained shall be cumulative of, and in addition to, any and all rights, remedies and recourse to which the District shall be entitled, whether pursuant to some other provision of this Agreement, at law, or in equity. The provisions of this Section shall survive the termination or expiration of this Agreement.

7. **LIMITATIONS ON LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

8. **COMPLIANCE WITH LAWS.** The Association shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances relating to the Work and the District's property, including but not limited to any applicable permits or other regulatory approvals.

9. **DEFAULT; THIRD PARTY INTERFERENCE.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

10. **CUSTOM AND USAGE.** It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that each party shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the party seeking to enforce the conditions and agreements in refraining from so doing; and further, that the failure of a party at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

11. **SUCCESSORS.** This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the parties to this Agreement, except as expressly limited in this Agreement.

12. **TERMINATION.** Either party may terminate this Agreement for cause immediately upon provision of written notice to the other party. Either party may also terminate this Agreement without cause and without liability by providing at least thirty (30) days' written notice to the other party of its intent to terminate.

13. **ASSIGNMENT.** No party may assign this Agreement without the prior written approval of the other. Any purported assignment without such written consent shall be void.

14. **INDEPENDENT CONTRACTOR.** In all matters relating to this Agreement, the Association shall be acting as an independent contractor. Neither the Association nor employees of the Association, if there are any, are employees of the District. The Association agrees to assume all liabilities or obligations imposed by any applicable laws with respect to employees of the Association, if there are any, in the performance of this Agreement. The Association shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Association shall have no authority to represent the District as an agent, employee, or in any other capacity.

15. **HEADINGS FOR CONVENIENCE.** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

16. **AGREEMENT.** This instrument shall constitute the final and complete expression of this Agreement between the District and Association relating to the subject matter of this Agreement.

17. **AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Association.

18. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Association, both the District and the Association have complied with all the requirements of law, and both the District and the Association have full power and authority to comply with the terms and provisions of this instrument.

19. **NOTICES.** All notices, requests, consents and other communications under this Agreement ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, certified/registered mail, or overnight delivery service, to the parties, at the addresses first set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Association may deliver Notice on behalf of the District and the Association, respectively. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

20. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the District and the Association and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Association any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Association and their respective representatives, successors and assigns.

21. **APPLICABLE LAW AND VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Venue for any dispute shall be in a court of appropriate jurisdiction in the County in which the District is located.

22. **PUBLIC RECORDS.** The Association understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Association agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Association acknowledges that the designated public records custodian for the District is its District Manager ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, the Association 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 Association does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Association'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 Association, the Association shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF THE ASSOCIATION HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ASSOCIATION'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O ANDREW KANTARZHI, WRATHELL HUNT & ASSOCIATES, LLC, 2300 GLADES ROAD #410W, BOCA RATON, FLORIDA 33431 PHONE 561-571-0010, AND E-MAIL [KANTARZHIA@WHHASSOCIATES.COM](mailto:KANTARZHIA@WHHASSOCIATES.COM)**

23. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

24. **ARM'S LENGTH.** This Agreement has been negotiated fully between the District and the Association as an arm's length transaction. The District and the Association participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

25. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

**IN WITNESS WHEREOF**, the parties execute this Agreement to be effective the day and year first written above.

**MANGROVE POINTE AND MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_

Its: \_\_\_\_\_

**MANGROVE POINTE COMMUNITY ASSOCIATION, INC.**

By: \_\_\_\_\_

Its: \_\_\_\_\_

- Exhibit A:      Parking Enforcement Rule**
- Exhibit B:      Towing Agreement**
- Exhibit C:      Volunteer Waiver Agreement**

**EXHIBIT A**

**PARKING ENFORCEMENT RULE**

**MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT**  
***RULE RELATING TO OVERNIGHT PARKING AND PARKING ENFORCEMENT***

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In accordance with Chapter 190, Florida Statutes, and on March 14, 2025 at a duly noticed public meeting, and after a public hearing, the Board of Supervisors of the Mangrove Point and Mangrove Manor Community Development District (“District”) adopted the following rule to govern overnight parking and parking enforcement on certain District property.

---

1. **INTRODUCTION.** The District finds that parked vehicles can cause hazards and danger to the health, safety and welfare of District residents and the public. This rule is intended to provide the District with the ability to remove such vehicles and find such owners consistent with this rule and as indicated herein.

2. **PARKING RULES.**

***General***

- a. Owners’ vehicles shall be parked in the garage or driveway of the respective Owner’s Lot and shall not block any sidewalks.
- b. No street parking is allowed in the District on any District-owned property, including roadways owned by the District, within the community.
- c. During holidays, the District understands that many will have visitors and there are not many parking areas. The District asks residents to be respectful to your neighbors and not block driveways or areas that prevent vehicles from backing up from their driveways.
- d. Parking on the grass is strictly prohibited.
- e. Parking in the clubhouse/amenity centers shall be on a first come/first serve basis.
- f. No vehicles used in business for the purpose of transporting good, equipment and the like, shall be parked on District property, except during the period of delivery of goods or during the provision of services.
- g. No vehicles which cannot operate on its own power shall remain on District property for more than (12) hours.

***Clubhouse***

- h. Amenity area parking is for amenity patrons and guests **only** and limited while enjoying the amenity area. No overnight parking is allowed, except for in certain designated spots as permitted by the District’s amenity manager.
- i. Golf cart parking spaces are for golf cart use only.

3. **TOWING/REMOVAL PROCEDURES.**

- a. **SIGNAGE AND LANGUAGE REQUIREMENTS.** Notice of these rules, and the parking prohibitions stated herein, shall be approved by the District's Board of Supervisors and shall be posted on District property in the manner set forth in section 715.07, *Florida Statutes*. Such signage is to be placed in conspicuous locations, in accordance with section 715.07, *Florida Statutes*.
  - b. **TOWING/REMOVAL AUTHORITY.** To effect towing/removal of a vehicle, the District Manager or his/her designee must verify that the subject vehicle was not authorized to park under this rule. Upon such verification, the District Manager or his/her designee may contact a firm authorized by Florida law to tow/remove vehicles for the removal of such unauthorized vehicle at the owner's expense. The vehicle shall be towed/removed by the firm in accordance with Florida law, specifically the provisions set forth in section 715.07, *Florida Statutes*.
  - c. **AGREEMENT WITH AUTHORIZED TOWING SERVICE.** The District's Board of Supervisors is hereby authorized to enter into and maintain an agreement with a firm authorized by Florida law to tow/remove unauthorized vehicles in accordance with Florida law and with the rules set forth herein.
- 4. OTHER DISTRICT PENALTIES.** If any person is found to have violated any of the provisions of this rule, and pursuant to Sections 120.69(2) and (7), Florida Statutes and other applicable law, the District shall have the right to impose a fine of up to the amount of \$1,000 and collect such fine and attorney's fees as a contractual lien or as otherwise provided by Florida law.
- 5. PARKING AT YOUR OWN RISK.** Vehicles may be parked on District property pursuant to this rule, provided however that the District assumes no liability for any theft, vandalism and/ or damage that might occur to personal property and/or to such vehicles.

Effective date: March 14, 2025

**EXHIBIT B**

**TOWING AGREEMENT**

## TOWING SERVICES AGREEMENT

THIS AGREEMENT ("Agreement") is made and entered into this 12 day of 03 2025, by and between:

**MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Hillsborough County, Florida, and with a mailing address of 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**"), and

**ADAMS GLOBAL COMPANY, LLC**, a Florida limited liability company, with a mailing address of 11008 US Highway 41 S A, Gibsonton, Florida 33534 ("**Contractor**").

### RECITALS

WHEREAS, the District is a local unit of special-purpose government established for the purpose of financing, acquiring, constructing, operating and/or maintaining public infrastructure improvements; and

WHEREAS, in accordance with Section 715.07, *Florida Statutes*, the District desires to engage an independent contractor to provide vehicle towing/removal services within the District in accordance with the Parking Policies, defined below, and more particularly described in Exhibit A ("**Services**"); and

WHEREAS, the District has adopted that certain *Rules Relating to Parking and Parking Enforcement*, a copy of which is attached hereto as Exhibit B, and as may be amended from time to time by the Board of Supervisors ("**Board**") of the District ("**Parking Policies**"); and

WHEREAS, the Contractor desires to provide such Services for the District in accordance with Section 715.07, *Florida Statutes*, and other Florida law; and

WHEREAS, the Contractor and the District accordingly desire to enter into this Agreement to provide for the rights, duties and obligations of the parties relative to same.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

**SECTION 1. RECITALS.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

**SECTION 2. DESCRIPTION OF WORK AND SERVICES.** The District hereby authorizes the Contractor, and its employees and agents, to perform drive-by inspections and vehicle-towing/removal Services from the District property identified in Exhibit A. Contractor is also authorized to perform such Services when requested to do so by the District's designated representatives, who shall be the District Manager ("**District Representatives**"), and the current members of the Board of Supervisors of the District. All such Services shall be performed only at the times specified in the Parking Policies. Contractor shall also provide vehicle storage relative to any such vehicles towed from District property, all in accordance with the Parking Policies, Section 715.07, *Florida Statutes*, and any other applicable Florida law.

- A. Upon execution of this Agreement, Contractor shall, at its own cost and expense, procure and install the necessary signage as required by Section 715.07, *Florida Statutes*, which signage shall be installed a minimum of twenty-four (24) hours prior to commencement of any towing/removal services by the Contractor.
- B. Upon towing/removal of a vehicle, such vehicle shall be stored by the Contractor at a storage facility site meeting the requirements as set forth in Section 715.07, *Florida Statutes*, including but not limited to the distance from point of removal and public access requirements.
- C. This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, ordinances and regulations affecting the provision of the Services. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.
- D. Exhibit A is solely provided for purposes of clarifying the scope of Services. In the event any terms of Exhibit A conflict the terms or provisions provided in this Agreement, the terms of this Agreement shall control.

**SECTION 3. COMPENSATION.** The Contractor acknowledges and agrees that it is not receiving compensation from the District for the provision of the Services. Any compensation due and owing to the Contractor relative to this Agreement shall be remitted by the owner(s) of the towed/removed vehicles.

**SECTION 4. EFFECTIVE DATE; TERM; TERMINATION.** This Agreement shall become effective on the date first written above and shall remain in effect through September 30, 2025, and shall automatically renew each District fiscal year thereafter for additional one-year terms, unless terminated earlier in accordance with the terms of this Agreement. Notwithstanding any other term of this Agreement, the District may terminate this Agreement immediately with cause by providing written notice of termination to the Contractor. The District may terminate this Agreement without cause upon thirty (30) days written notice of termination.

**SECTION 5. INSURANCE.**

- A. The Contractor shall, at its own expense, maintain insurance during the performance of the Services under this Agreement, with limits of liability not less than the following:

Workers Compensation	statutory
General Liability	
<i>Bodily Injury (including contractual)</i>	\$1,000,000/\$2,000,000

<i>Property Damage (including contractual)</i>	\$1,000,000/\$2,000,000
Automobile Liability (if applicable)	
<i>Bodily Injury and Property Damage</i>	\$1,000,000

- B.** The District, its staff, consultants and supervisors shall be named as an additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement prior to commencement of the Services.

**SECTION 6. CARE OF PROPERTY; SOVEREIGN IMMUNITY.**

- A.** Contractor shall use all due care to protect the property of the District, its residents and landowners from damage. Contractor shall be solely for any damage to property, including vehicles, caused by the towing/removal and/or storage activities contemplated herein. Accordingly, Contractor, its employees, agents and subcontractors shall defend, hold harmless and indemnify the District and its supervisors, officers, staff, representatives and agents against any claims, damages, liabilities, losses and costs, including, but not limited to, reasonable attorneys’ fees, to the extent caused by the acts or omissions of Contractor, and other persons employed or utilized by Contractor in the performance of this Agreement or the Services performed hereunder.
- B.** Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, paralegal fees and expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.
- C.** Nothing in this Agreement shall be deemed as a waiver of the District’s sovereign immunity or the District’s limits of liability as set forth in Section 768.28, *Florida Statutes* or other law, and nothing in this Agreement 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.

**SECTION 7. RECOVERY OF COSTS AND FEES.** In the event the District is required to enforce this Agreement by court proceedings or otherwise, the District shall be entitled to recover from Contractor all fees and costs incurred, including reasonable attorneys’ fees, paralegal fees, expert witness fees and costs.

**SECTION 8. PERMITS AND LICENSES.** All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

**SECTION 9. CUSTOM AND USAGE.** It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

**SECTION 10. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

**SECTION 11. AMENDMENT.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

**SECTION 12. ASSIGNMENT.** Neither the District nor Contractor may assign their rights, duties or obligations under this Agreement without the prior written approval of the other. Any purported assignment without said written authorization shall be void.

**SECTION 13. AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the Parties, the Parties have complied with all the requirements of law, and the Parties have full power and authority to comply with the terms and provisions of this Agreement.

**SECTION 14. NOTICES.** All notices, requests, consents, and other communications hereunder ("Notices") shall be in writing and shall be delivered, mailed by overnight courier or First-Class Mail, postage prepaid, to the parties as follows:

**A. If to the District:** Mangrove Point and Mangrove Manor Community  
Development District  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431  
Attn: District Manager

**With a copy to:** Kutak Rock LLP  
107 West College Avenue  
Tallahassee, Florida 32301  
Attn: District Counsel

**B. If to Contractor:** Adams Global Company, LLC  
11008 US Hwy 41 South A  
Gibson, Florida 33547  
Attn: \_\_\_\_\_

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name

or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

**SECTION 15. PUBLIC RECORDS.** Contractor understands and agrees that all documents of any kind provided to the District 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 **Andrew Kantarzi** ("**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 District; and 4) upon completion of the contract, transfer to the District, 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 District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (561) 571-0010, [KANTARZIA.WHHASSOCIATES.COM](mailto:KANTARZIA.WHHASSOCIATES.COM), OR AT 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431.**

**SECTION 16. CONTROLLING LAW AND VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida. The parties agree that venue for any action arising hereunder shall be in a court of appropriate jurisdiction in Hillsborough County, Florida.

**SECTION 17. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

**SECTION 18. INDEPENDENT CONTRACTOR.** In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

**SECTION 19. NO THIRD-PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties hereto and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof;

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

**SECTION 20. HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

**SECTION 21. ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

**SECTION 22. ENTIRE AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

**SECTION 23. E-VERIFY.** The Contractor shall comply with and perform all provisions of Section 448.095, *Florida Statutes*. Accordingly, as a condition precedent to entering into this Agreement, 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. 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 has registered with and uses the E-Verify system and 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 District upon request. Any party may terminate this Agreement or any subcontract hereunder if there is a good faith belief on the part of the terminating party that a contracting party has knowingly violated Section 448.09(1), *Florida Statutes*. Upon such termination, Contractor shall be liable for any additional costs incurred by the District because of the termination. If the District has a good faith belief that a subcontractor has violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the Owner.

**SECTION 24. ANTI-HUMAN TRAFFICKING STATEMENT.** Contractor does not use coercion for labor or services as defined in Section 787.06, *Florida Statutes*, and the Contractor has complied, and agrees to comply, with the provisions of Section 787.06, *Florida Statutes*.

**SECTION 25. SCRUTINIZED COMPANIES STATEMENT.** Contractor certifies that it is not in violation of Section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law. If Contractor is found to have submitted a false statement or is prohibited from doing business with the District under Florida law, the District may immediately terminate the Contract.

**SECTION 26. COMPLIANCE WITH SECTION 20.055, FLORIDA STATUTES.** 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 such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

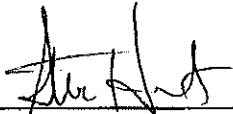
**SECTION 27. COUNTERPARTS.** This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgement pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

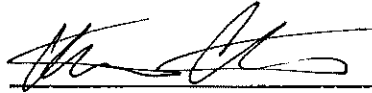
*[Remainder of this page intentionally left blank]*

IN WITNESS WHEREOF, the parties execute this Agreement effective as of the day and year first written above.

ATTEST:

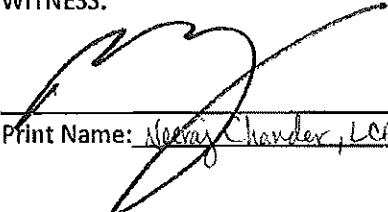
**MANGROVE POINT AND MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

  
Print Name: Steven Hard

  
Chair, Board of Supervisors

WITNESS:

**ADAMS GLOBAL COMPANY, LLC, a Florida limited  
liability company**

  
Print Name: Neeraj Chander, LCAM

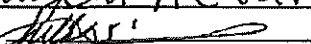
✓ Hussein Al Kinani  
By:   
Title: owner

Exhibit A: Services Proposal  
Exhibit B: Parking Policies

**EXHIBIT A**

**Scope of Services:**

Towing from CDD owned roads and property within the District boundaries.

**CDD ROADWAY OWNERSHIP – MANGROVE POINT AND MANGROVE MANOR CDD**



**EXHIBIT B**

**MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT**  
***RULE RELATING TO OVERNIGHT PARKING AND PARKING ENFORCEMENT***

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In accordance with Chapter 190, Florida Statutes, and on March 14, 2025 at a duly noticed public meeting, and after a public hearing, the Board of Supervisors of the Mangrove Point and Mangrove Manor Community Development District (“District”) adopted the following rule to govern overnight parking and parking enforcement on certain District property.

---

1. **INTRODUCTION.** The District finds that parked vehicles can cause hazards and danger to the health, safety and welfare of District residents and the public. This rule is intended to provide the District with the ability to remove such vehicles and find such owners consistent with this rule and as indicated herein.

2. **PARKING RULES.**

***General***

- a. Owners’ vehicles shall be parked in the garage or driveway of the respective Owner’s Lot and shall not block any sidewalks.
- b. No street parking is allowed in the District on any District-owned property, including roadways owned by the District, within the community.
- c. During holidays, the District understands that many will have visitors and there are not many parking areas. The District asks residents to be respectful to your neighbors and not block driveways or areas that prevent vehicles from backing up from their driveways.
- d. Parking on the grass is strictly prohibited.
- e. Parking in the clubhouse/amenity centers shall be on a first come/first serve basis.
- f. No vehicles used in business for the purpose of transporting good, equipment and the like, shall be parked on District property, except during the period of delivery of goods or during the provision of services.
- g. No vehicles which cannot operate on its own power shall remain on District property for more than (12) hours.

***Clubhouse***

- h. Amenity area parking is for amenity patrons and guests **only** and limited while enjoying the amenity area. No overnight parking is allowed, except for in certain designated spots as permitted by the District’s amenity manager.
- i. Golf cart parking spaces are for golf cart use only.

3. **TOWING/REMOVAL PROCEDURES.**

- a. **SIGNAGE AND LANGUAGE REQUIREMENTS.** Notice of these rules, and the parking prohibitions stated herein, shall be approved by the District's Board of Supervisors and shall be posted on District property in the manner set forth in section 715.07, *Florida Statutes*. Such signage is to be placed in conspicuous locations, in accordance with section 715.07, *Florida Statutes*.
  - b. **TOWING/REMOVAL AUTHORITY.** To effect towing/removal of a vehicle, the District Manager or his/her designee must verify that the subject vehicle was not authorized to park under this rule. Upon such verification, the District Manager or his/her designee may contact a firm authorized by Florida law to tow/remove vehicles for the removal of such unauthorized vehicle at the owner's expense. The vehicle shall be towed/removed by the firm in accordance with Florida law, specifically the provisions set forth in section 715.07, *Florida Statutes*.
  - c. **AGREEMENT WITH AUTHORIZED TOWING SERVICE.** The District's Board of Supervisors is hereby authorized to enter into and maintain an agreement with a firm authorized by Florida law to tow/remove unauthorized vehicles in accordance with Florida law and with the rules set forth herein.
- 4. OTHER DISTRICT PENALTIES.** If any person is found to have violated any of the provisions of this rule, and pursuant to Sections 120.69(2) and (7), *Florida Statutes* and other applicable law, the District shall have the right to impose a fine of up to the amount of \$1,000 and collect such fine and attorney's fees as a contractual lien or as otherwise provided by Florida law.
- 5. PARKING AT YOUR OWN RISK.** Vehicles may be parked on District property pursuant to this rule, provided however that the District assumes no liability for any theft, vandalism and/ or damage that might occur to personal property and/or to such vehicles.

Effective date: March 14, 2025

## EXHIBIT C

### WAIVER AND RELEASE OF LIABILITY FOR VOLUNTEER SERVICES

Mangrove Pointe and Mangrove Manor Community Development District  
(Parking Enforcement)

This Waiver and Release of Liability (“**Release**”) is executed by \_\_\_\_\_ (“**Volunteer**”), who hereby releases Mangrove Pointe and Mangrove Manor Community Development District (“**District**”), Mangrove Pointe Community Association, Inc. (“**Association**”), and their present, former, and future supervisors, staff, officers, managers, lawyers, engineers, employees, representatives and agents, and all of the successors and assigns of the foregoing (together, “**Released Parties**”). The Volunteer desires to provide volunteer services on behalf of the Association, acting as the District's designated representative for parking enforcement pursuant to that certain *CDD / HOA Agreement Regarding Parking Enforcement between the District and the Association* (“**Agreement**”), for the following activity:

#### **ASSIST WITH PARKING ENFORCEMENT AS AUTHORIZED BY RESOLUTION 2025-06 AND THAT CERTAIN CDD / HOA AGREEMENT REGARDING PARKING ENFORCEMENT BETWEEN MANGROVE POINTE AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT AND MANGROVE POINTE COMMUNITY ASSOCIATION, INC.**

1. **Volunteer Role** - Volunteer understands that: (a) the Volunteer is acting on behalf of the Association, which serves as the District's designated representative for parking enforcement under the Agreement; (b) the scope of Volunteer's relationship is limited to a volunteer position and no compensation is expected in return for services provided by Volunteer; (c) Volunteer is not an employee of the District or the Association and has no authority to act on behalf of the District or the Association except as expressly authorized above and in the Agreement; and (d) Volunteer is responsible for his/her own insurance coverage in the event of personal injury or illness as a result of Volunteer's involvement in the above-listed activity. The following additional provisions apply:
2. **Procedure** – The Volunteer is authorized to conduct parking enforcement pursuant to Resolution 2025-06 and the District's Parking Enforcement Rule. That said, the Volunteer shall adhere to the following procedural requirements:
  - a. **Documentation.** Before taking any enforcement action, the Volunteer shall document the parking violation by photographing the vehicle, including the license plate, the location of the vehicle, and any signage indicating the parking prohibition. The Volunteer shall note the date, time, and nature of the violation.
  - b. **Attempt to Identify Owner.** Where reasonably practicable, the Volunteer should attempt to identify and contact the vehicle owner before initiating towing or law enforcement action. This may include checking with nearby residents or posting a written warning notice on the vehicle with a reasonable time to cure (e.g., 30 minutes to 1 hour for minor violations).
  - c. **Contact District Staff First.** For non-emergency situations, the Volunteer shall first attempt to contact the District Manager or designated District staff

before calling a towing company or law enforcement. If District staff cannot be reached within a reasonable time, the Volunteer may proceed with enforcement.

- d. Calling Law Enforcement. The Volunteer is authorized to contact local law enforcement if: (i) a vehicle poses an immediate safety hazard (e.g., blocking emergency access, fire lane, or fire hydrant); (ii) a vehicle appears abandoned; (iii) the Volunteer observes criminal activity; or (iv) an individual becomes threatening or confrontational. The Volunteer shall not attempt to physically confront or restrain any person.
  - e. Calling Towing Company. The Volunteer may contact the District's authorized Towing Operator only after: (i) documenting the violation as required above; (ii) verifying the vehicle is parked in violation of posted signage and/or the District's Parking Enforcement Rule; and (iii) when practicable, attempting to contact the vehicle owner or allowing a reasonable cure period. For vehicles blocking emergency access or creating immediate safety hazards, the Volunteer may authorize immediate towing.
  - f. Maintain Professional Conduct. The Volunteer shall conduct all enforcement activities in a professional and courteous manner, shall not engage in arguments or disputes with vehicle owners or other individuals, and shall de-escalate any confrontational situations by disengaging and, if necessary, contacting law enforcement.
  - g. Record Keeping and Reporting. The Volunteer shall maintain a log of all enforcement actions taken, including the date, time, location, nature of violation, action taken, and outcome. This log shall be submitted to the District Manager on a weekly basis or as otherwise directed.
3. **Waiver and Release:** In consideration for allowing Volunteer to participate in the above-referenced activity, the sufficiency and adequacy of which are hereby acknowledged by Volunteer, I, the Volunteer, on behalf of myself, my personal representatives and my heirs hereby voluntarily agree to indemnify, defend, release, hold harmless, and forever discharge the Released Parties from any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorney's fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings), and harm of any kind or nature arising out of, or in connection with, my participation as a volunteer to the District, including any and all on-site or off-site activities related to the services or properties of the District, and any transportation provided by the District to and from such activities. I expressly acknowledge that I assume all risk for any and all injuries and illness that may result from my participation in any and all of these activities. I understand that the District is not responsible for personal property lost or stolen while participating in these activities.
4. **Insurance:** Further I understand that District does not assume any responsibility for or obligation to provide me with financial or other assistance, including but not limited to medical, health or disability benefits or insurance of any nature in the event of my injury, illness, death or damage to my property.

5. **Medical Treatment:** I hereby release and forever discharge the District from any claim whatsoever which arises or may hereafter arise on account of any first-aid treatment or other medical services rendered in connection with an emergency during my tenure as a volunteer with District.
6. **Rules:** I further acknowledge and agree that I shall be bound at all times by the terms and conditions of the policies, rules and regulations of the District, as currently in effect and as may be amended from time to time.
7. **Other.** This Release shall be governed by and interpreted in accordance with the laws of the State of Florida, and is intended to be as broad and inclusive as permitted by the laws of the State of Florida. I agree that if any portion of this Release is deemed invalid, that the remainder will remain in full force and effect. Nothing in this Release shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, Florida Statutes or other statute or law.

**I am of legal age (18 years or older) and am freely signing this Release. I have read this Release and understand its terms, and further understand that by signing this document that I am waiving certain legal rights and remedies.**

Participant Name: \_\_\_\_\_

Date: \_\_\_\_\_

Participant  
Signature: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Phone Number (home): \_\_\_\_\_

Phone Number (alternate): \_\_\_\_\_

Emergency Contact: \_\_\_\_\_

Phone Number: \_\_\_\_\_

**NOTE TO STAFF: THIS FORM MAY CONTAIN CONFIDENTIAL INFORMATION. DO NOT DISCLOSE ITS CONTENTS WITHOUT FIRST CONSULTING THE DISTRICT MANAGER.**

**PRIVACY NOTICE: Under Florida's Public Records Law, Chapter 119, Florida Statutes, the information you submit on this form may become part of a public record. This means that, if a citizen makes a public records request, the District may be required to disclose the information you submit to us. Under certain circumstances, the District may only be required to disclose part of the information submitted to the District. If you believe that your records may qualify for an exemption under Chapter 119, Florida Statutes, please notify the District Manager.**

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**RATIFICATION  
ITEMS B**

## AGREEMENT FOR SERVICES

This "Agreement" is by and between: Mangrove Point and Mangrove Manor Community Development District ("District") and Family Fence Company of Florida Inc., dated December \_\_, 2025 ("Contractor"):

1. **EFFECTIVE DATE.** The Agreement shall be deemed effective as of the date of the full execution of the Agreement.
2. **SCOPE OF SERVICES.** The Contractor agrees to provide the "Services" outlined in **Exhibit A**. Contractor hereby covenants to the District that it shall perform the Services: (i) using its best skill and judgment and in accordance with generally accepted professional standards, and (ii) in compliance with all applicable federal, state, county, municipal, building and zoning, land use, environmental, public safety, non-discrimination and disability accessibility laws, codes, ordinances, rules and regulations, permits and approvals for all required basic disciplines that it shall perform. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District.
3. **COMPENSATION.** As compensation for the Services described in this Agreement, the District agrees to pay the Contractor the amounts set forth in **Exhibit A**. The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render monthly invoices to the District, in writing, which shall be delivered or mailed to the District by the fifth (5th) day of the next succeeding month. Each monthly invoice shall contain, at a minimum, the District's name, the Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on the invoice with a description of each sufficient for the District to approve each cost, the time frame within which the services were provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, Section 218.70 et al. of the Florida Statutes, these monthly invoices are due and payable within forty-five (45) days of receipt by the District.
4. **CARE OF DISTRICT PROPERTY.** Contractor shall use all due care to protect the property of the District, its patrons, landowners and authorized guests from damage by Contractor or its employees or agents. Contractor agrees to repair any damage resulting from the Services within twenty-four (24) hours. Any such repairs shall be at Contractor's sole expense, unless otherwise agreed, in writing, by the District.
5. **STANDARD OF CARE; INDEMNIFICATION.** Contractor shall use reasonable care in performing the services and shall be responsible for any harm of any kind to persons or property resulting from Contractor's actions or inactions. The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects. Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. The indemnification rights herein contained shall be cumulative of, and in addition to, any and all rights, remedies and recourse to which the District shall be entitled, whether pursuant to some other provision of this Agreement, at law, or in equity. The provisions of this Section shall survive the termination or expiration of this Agreement. Nothing in this Section is intended to waive or alter any other remedies that the District may have as against the Contractor.
6. **INSURANCE.** The Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the insurance identified in the Certificate of Insurance attached hereto as **Exhibit B**. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.
7. **SOVEREIGN IMMUNITY.** Contractor further agrees that nothing in the Agreement between the parties shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute.
8. **TERMINATION.** The Agreement may be terminated immediately by the District for cause, or for any or no reason upon 5 days written notice by either party. Contractor shall not be entitled to lost profits or any other damages of any kind resulting from any such termination by the District, provided however that Contractor shall be entitled to payment for any work provided through the effective date of termination, subject to any offsets.
9. **PUBLIC RECORDS.** Contractor understands and agrees that all documents of any kind provided to the District 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*.
10. **ATTORNEY'S FEES.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.
11. **SCRUTINIZED COMPANIES.** Contractor certifies that it is not in violation of section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.
12. **E-VERIFY.** Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, 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 and shall comply with all requirements of Section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. 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.
13. **CONFLICTS.** To the extent any of the provisions of this Agreement are in conflict with the provisions of **Exhibit A**, this document controls.

IN WITNESS WHEREOF, the parties execute the foregoing Agreement.

**MANGROVE POINT AND MANGROVE MANOR CDD**

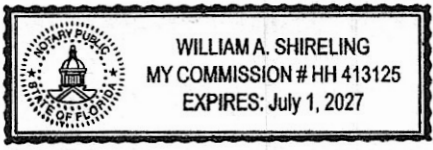
DocuSigned by:  
*Christian Cotter*

By: Christian Cotter  
Its: Chairman

**FAMILY FENCE COMPANY OF FLORIDA, INC.**

*Dug Birkline*  
By: Greg Birkline  
Its: General manager

- Exhibit A:** Proposal
- Exhibit B:** Insurance Certificate with Endorsements



**Exhibit A: Proposal**



FAMILY OWNED & OPERATED

**FREE ESTIMATES**  
**813-571-5946**  
 Fax 813-946-7001

E-mail: familyfencefla@gmail.com  
 www.familyfencetampa.com

LICENSED & INSURED

OFFICE  
 625 N. Prairie Industrial Pkwy.  
 Mulberry, FL 33860-9586

Office Hours  
 Monday - Friday  
 8:00 - 5:30 p.m.

FINANCING AVAILABLE

APPLIED  APPROVED  SIGNED

SPECIALIZING IN:

Celebrating 23 years in business

Vinyl/PVC • Wood • Powder Coated Aluminum • Chain Link

Date 11/20/25 Invoice # \_\_\_\_\_

Sold To MANGROVE POINT AND MANGROVE MANOR CDD  
 Address 273 Bright idis AVE  
 City AROLLO BEACH  
 Subdivision \_\_\_\_\_

Source of Lead \_\_\_\_\_  
 Phone (689) 231-0148  
 Cell Phone ( ) \_\_\_\_\_  
 Email president@mangrove Manor

Wood	PVC	Aluminum	Chain Link
Height: 4' 5' 6'	Height: 4' 5' 6'	Height: 4' 5' 6'	Height: 4' 5' 6'
PT Pine	Color: <u>WHT</u> <u>Tan</u>	Other Style:	Other Height:
Stockade Shadow Box	<u>T &amp; G Privacy</u> Lattice	Residential Commercial	Residential Commercial
Board on Board Scalloped	Other Style:	Ascot Belmont	Galvanized Black
Other Style:	Picket Spacing:	Canterbury Hamilton	Green
Gates have metal frames	Rails: <u>1 1/2 x 5 1/2 / 2 x 3</u>	Black White Bronze	Top Rail
Gate: Size:	Gate: <u>1</u> Size: <u>5' W</u>	Rail 2 3 4	Tension Wire
Gate: Size:	Gate: Size:	Picket Spacing:	Gate: Size:
Gate: Size:	Gate: Size:	Gate: Size:	Gate: Size:
Picket: 5/8" x 4" 5/8" x 5 1/2"	<u>Flat Cap</u> Ball Cap	Hardware: <u>Stainless</u>	Hardware: <u>Standard</u>
Runner: 2" x 4"	Gothic Cap Federation	Concrete: <u>30 lbs per post</u>	Concrete: <u>30 lbs per post</u>
Good Side: In Out	Hardware: White Black	Post: <u>2 x 2</u>	Post: _____
Concrete: <u>30 lbs per post</u>	Concrete: <u>60 lbs per post</u>		
Post: <u>4 x 4</u>	Post: <u>5 x 5</u>		

HOA Needed: Yes  NO  Removal of Fence: \_\_\_\_\_ ft. Permit Needed: Yes  NO   
 HOA approved: Yes  No  Is Fence Line Clear?  Yes  No  Gates Open: In Out  Open Pool: Yes No   
 (If HOA approval required, customer must provide a survey and signed HOA form)  
 HOA submitted by Homeowner: \_\_\_\_\_ By Family Fence on: \_\_\_\_\_ Email to: FamilyFenceHOA@gmail.com

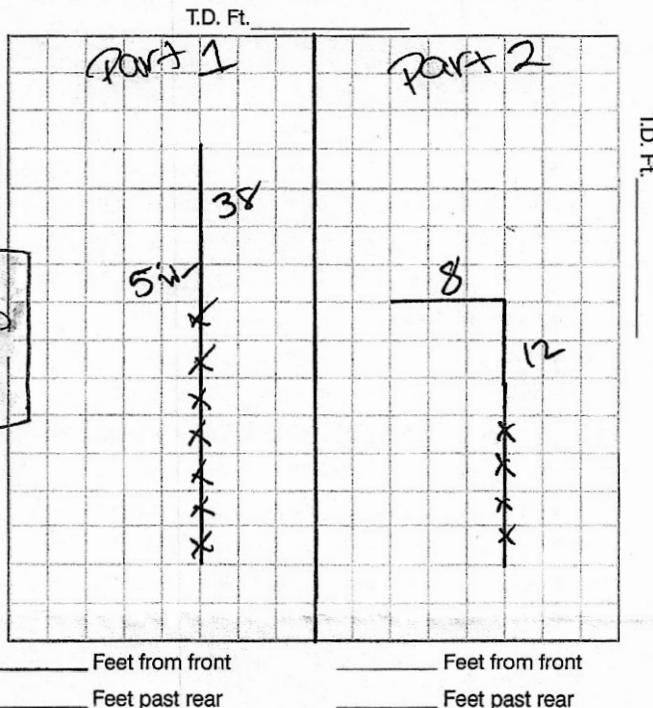
NOTES: 58' OF 6' TAN  
PVC (1) 5' W GATE  
\*RETURN CUSTOMER\*  
\$1750.

Bill to:  
MANGROVE POINT & MANGROVE MANOR CDD  
2300 Glades Rd # 410 W  
BOCA RATON, FL 33431

Install  Level Across Top  Follow Grade of Ground  
**Pricing is guaranteed for 30 days from this date**

NOTICE: Family Fence will contact "811 Call Before You Dig" Service to locate underground public utilities (electric, gas, cable, internet, public water).

Homeowner is responsible for providing Family Fence a property survey and the location of all other underground obstructions including well and sprinkler lines, landscape lighting wire, etc.



We hereby propose to furnish labor and material - complete in accordance with the above specifications, for the sum of:

Total List Price (including sales tax) \$ \_\_\_\_\_ Before Discounts 50% Deposit \$ \_\_\_\_\_  
 Full Balance is due upon completion. Fence material is the property of Family Fence until balance is paid in full. Special orders cannot be cancelled without incurring a 50% cancellation charge. 50% Balance \$ \_\_\_\_\_



Estimator's Name Brandon Phone \_\_\_\_\_

The above prices, specifications and conditions are hereby ACCEPTED.

Customer Signature \_\_\_\_\_ Date \_\_\_\_\_

**Exhibit B: Certificate of Insurance**



## Additional Named Insureds

### Other Named Insureds

Blue Prairie, LLC.

Limited Liability Company, Additional Named Insured

## ADDITIONAL COVERAGES

<b>Ref #</b>	<b>Description</b> Addtl Insured O/L/C	<b>Coverage Code</b>	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b> Blanket	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b>	<b>Deductible Type</b>
			<b>Premium</b> \$550.00	
<b>Ref #</b>	<b>Description</b> Uninsured motorist BI split limit	<b>Coverage Code</b> UMISP	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b> 1,000,000	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b>	<b>Deductible Type</b>
			<b>Premium</b>	
<b>Ref #</b>	<b>Description</b> Non-owned	<b>Coverage Code</b> NOWND	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b> 1,000,000	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b>	<b>Deductible Type</b>
			<b>Premium</b>	
<b>Ref #</b>	<b>Description</b> Medical payments	<b>Coverage Code</b> MEDPM	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b> 5,000	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b>	<b>Deductible Type</b>
			<b>Premium</b>	
<b>Ref #</b>	<b>Description</b> PIP-Basic	<b>Coverage Code</b> PIP	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b> 10,000	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b> 0	<b>Deductible Type</b>
			<b>Premium</b>	
<b>Ref #</b>	<b>Description</b> ZEMC	<b>Coverage Code</b> ZEMC	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b>	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b>	<b>Deductible Type</b>
			<b>Premium</b> \$3,037.00	
<b>Ref #</b>	<b>Description</b>	<b>Coverage Code</b>	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b>	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b>	<b>Deductible Type</b>
			<b>Premium</b>	
<b>Ref #</b>	<b>Description</b>	<b>Coverage Code</b>	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b>	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b>	<b>Deductible Type</b>
			<b>Premium</b>	
<b>Ref #</b>	<b>Description</b>	<b>Coverage Code</b>	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b>	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b>	<b>Deductible Type</b>
			<b>Premium</b>	
<b>Ref #</b>	<b>Description</b>	<b>Coverage Code</b>	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b>	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b>	<b>Deductible Type</b>
			<b>Premium</b>	
<b>Ref #</b>	<b>Description</b>	<b>Coverage Code</b>	<b>Form No.</b>	<b>Edition Date</b>
<b>Limit 1</b>	<b>Limit 2</b>	<b>Limit 3</b>	<b>Deductible Amount</b>	<b>Deductible Type</b>
			<b>Premium</b>	

65033 (6-22)

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

## **FLORIDA - COMMERCIAL GENERAL LIABILITY PLUS COVERAGE**

This endorsement modifies insurance provided under the following:

### COMMERCIAL GENERAL LIABILITY COVERAGE PART

1. **EXTENDED WATERCRAFT LIABILITY SECTION I - COVERAGES, COVERAGE A - BODILY INJURY AND PROPERTY DAMAGE LIABILITY, 2. Exclusions** is amended. Exclusion **g.(2)** is deleted and replaced by the following exclusion.
  - (2) A watercraft you do not own that is:
    - (a) Less than 50 feet long; and
    - (b) Not being used to carry persons or property for a charge;
2. **BROADENED SUPPLEMENTARY PAYMENTS SUPPLEMENTARY PAYMENTS - COVERAGES A AND B, Paragraph 1.d.** is amended. The amount we will pay for the actual loss of earnings is increased from \$250 per day to \$400 per day.
3. **ADDITIONAL PRODUCTS-COMPLETED OPERATIONS AGGREGATE LIMIT**  
If the endorsement, **EXCLUSION - PRODUCTS-COMPLETED OPERATIONS HAZARD, CG 21 04,** is not attached to this policy, then the following provision is added to **SECTION III - LIMITS OF INSURANCE.**  
Commencing with the effective date of this policy, we will provide one additional Products-Completed Operations Aggregate Limit, for each annual period, equal to the amount of the Products-Completed Operations Aggregate Limit shown in the Declarations. The maximum Products-Completed Operations Aggregate Limit for any annual period will be no more than two times the original Products-Completed Operations Aggregate Limit.
4. **PERSONAL INJURY EXTENSION**
  - a. If the endorsement **EXCLUSION - PERSONAL AND ADVERTISING INJURY, CG 21 38,** is attached to this policy, then this provision, **4. PERSONAL INJURY EXTENSION,** does not apply.
  - b. If the endorsement **EXCLUSION - PERSONAL AND ADVERTISING INJURY, CG 21 38,** is not attached to this policy:
    - (1) **SECTION I - COVERAGES, COVERAGE B - PERSONAL AND ADVERTISING INJURY LIABILITY, 2. Exclusions** is amended. The following exclusion is added. This insurance does not apply to: **Americans With Disabilities Act (ADA)** "Personal and advertising injury" arising directly or indirectly out of any action or omission that violates or is alleged to violate:
      - (1) The Americans With Disabilities Act (ADA), including any amendment of or addition to such law;
      - (2) Any federal rule or regulation promulgated to implement the ADA and its amendments and additions; or
      - (3) Any federal, state, or local statute, ordinance or regulation, other than the ADA and its amendments and additions, that prohibits discrimination on the basis of disability relating to the use of, access to, or enjoyment of:
        - (a) Facilities used as, or designated or constructed for use as places of public accommodation;
        - (b) Facilities used as, or designated and constructed for use as a commercial facility;
        - (c) Telecommunication systems;
        - (d) Telephones;
        - (e) Internet;
        - (f) Websites; or
        - (g) Televisions.
    - (2) **SECTION V - DEFINITIONS** is amended.

Paragraph 14. "Personal and advertising injury" is deleted and replaced by the following definition.

14. "Personal and advertising injury" means injury including consequential "bodily injury", arising out of one or more of the following offenses:

- a. False arrest, detention or imprisonment;
- b. Malicious prosecution;
- c. The wrongful eviction from, wrongful entry into, or invasion of the right of private occupancy of a room, dwelling or premises that a person occupies, committed by or on behalf of its owner, landlord or lessor;
- d. Oral or written publication, in any manner, of material that slanders or libels a person or organization or disparages a person's or organization's goods, products or services;
- e. Oral or written publication, in any manner, of material that violates a person's right of privacy;
- f. The use of another's advertising idea in your "advertisement";
- g. Infringing upon another's copyright, trade dress or slogan in your "advertisement"; or
- h. Discrimination, humiliation, sexual harassment and any violation of civil rights caused by such discrimination, humiliation or sexual harassment.

**5. BROADENED KNOWLEDGE OF OCCURRENCE SECTION IV - COMMERCIAL GENERAL LIABILITY CONDITIONS, 2. Duties In The Event Of Occurrence, Offense, Claim Or Suit** is

amended. The following condition is added. Paragraphs a. and b. of this condition will not serve to deny any claim for failure to provide us with notice as soon as practicable after an "occurrence" or an offense which may result in a claim:

- a. If the notice of a new claim is given to your "employee"; and
- b. That "employee" fails to provide us with notice as soon as practicable.

This exception shall not apply to you or to any officer, director, partner, risk manager or insurance manager of yours.

**6. DAMAGE TO PREMISES RENTED TO YOU SECTION I - COVERAGES, COVERAGE A - BODILY INJURY AND PROPERTY DAMAGE LIABILITY, 2. Exclusions** is amended.

- (1) The last paragraph is deleted and replaced by the following paragraph. Exclusions c. through n. do not apply to damage by fire, lightning, explosion, smoke or water damage to premises rented to you or temporarily occupied by you with permission of the owner. A separate limit of insurance applies to this coverage as described in **6. DAMAGE TO PREMISES RENTED TO YOU, b. Limits of Insurance.**
- (2) The following additional exclusions apply to "property damage" arising out of water damage to premises rented to you or temporarily occupied by you with permission of the owner.
  - (a) "Property damage" to:
    - 1) The interior of the premises caused by or resulting from rain or snow, whether driven by wind or not; or
    - 2) Heating, air conditioning, plumbing or fire protection systems, or other equipment or appliances.
  - (b) "Property damage" caused by or resulting from any of the following:
    - 1) Mechanical breakdown, including bursting or rupture caused by centrifugal force;
    - 2) Cracking, settling, expansion or shrinking;
    - 3) Smoke or smog;
    - 4) Birds, insects, rodents or other animals;
    - 5) Wear and tear;
    - 6) Corrosion, rust, decay, fungus, deterioration, hidden or latent defect or any quality in property that causes such property to destroy or damage itself; or
    - 7) Water that flows or leaks from any heating, air conditioning, plumbing or fire protection system caused by or resulting from freezing, unless:
      - a) You make a reasonable effort to maintain heat in the building or structure; or
      - b) You drain the equipment and shut off the water supply if the heat is not maintained.
  - (c) "Property damage" caused directly or indirectly by any of the following:
    - 1) Water that backs up from a drain or sewer;
    - 2) Mud flow or mudslide;
    - 3) Volcanic eruption, explosion or effusion;

- 4) Any earth movement, such as earthquake, landslide, mine subsidence, earth sinking, earth rising or earth shifting;
- 5) Regardless of the cause, flood, surface water, waves, tides, tidal waves, storm surge, overflow of any body of water, or their spray, all whether wind driven or not; or
- 6) Water under the ground surface pressing on, or seeping or flowing through:
  - a) Walls, foundations, floors or paved surfaces;
  - b) Basements, whether paved or not; or
  - c) Doors, windows or other openings.
- (d) "Property damage" for which the insured is obligated to pay as damages by reason of the assumption of liability in a contract or agreement. This exclusion does not apply to liability for damages that the insured would have in the absence of this contract or agreement.

**b. Limits of Insurance**

**SECTION III - LIMITS OF INSURANCE** is amended. Paragraph 6. is deleted and replaced by the following paragraph.

- 6. The most we will pay under Coverage A for damages because of "property damage" to premises rented to you or temporarily occupied by you with permission of the owner arising out of or caused by fire, lightning, explosion, smoke and water damage is the amount shown in the Declarations under Damage to Premises Rented to You.

**c. SECTION IV - COMMERCIAL GENERAL LIABILITY CONDITIONS, 4. Other Insurance.**

Paragraph b. is amended. The word fire is amended to include fire, lightning, explosion, smoke or water damage.

**7. BLANKET ADDITIONAL INSURED - LESSOR OF LEASED EQUIPMENT**

- a. (1) **SECTION II - WHO IS AN INSURED** is amended to include as an additional insured any person or organization with whom you have agreed:
  - (a) In a written contract or agreement, executed prior to loss, to name as an additional insured; or
  - (b) In an oral contract or agreement, executed prior to loss, to name as an additional insured only if a Certificate of Insurance was issued prior to loss

indicating that the person or organization was an additional insured.

- (2) This provision applies only with respect to liability for:
  - (a) "Bodily injury";
  - (b) "Property damage"; or
  - (c) "Personal and advertising injury" caused in whole or in part, by your maintenance, operation or use of equipment leased to you by such person or organization.

- b. With respect to the insurance afforded to an additional insured, this insurance does not apply to any "occurrence" which takes place after the equipment lease expires.

- c. **SECTION III - LIMITS OF INSURANCE** is amended. The following provision is added for purposes of this endorsement only. The Limits of Insurance for the additional insured are those specified in the written contract or agreement between the insured and the lessor, not to exceed the limits provided in this policy. These limits are inclusive of and not in addition to the Limits of Insurance shown in the Declarations.

**8. BLANKET ADDITIONAL INSURED - MANAGERS OR LESSORS OF PREMISES**

- a. **SECTION II - WHO IS AN INSURED** is amended to include as an additional insured any person or organization with whom you have agreed:

- (1) In a written contract or agreement, executed prior to loss, to name as an additional insured; or
- (2) In an oral contract or agreement, executed prior to loss, to name as an additional insured only if a Certificate of Insurance was issued prior to loss indicating that the person or organization was an additional insured

but only with respect to liability arising out of the ownership, maintenance or use of that part of the premises leased to you.

- b. The provision is subject to the following additional exclusions.
  - (1) Any "occurrence" which takes place after you cease to be a tenant in that premises.
  - (2) Structural alterations, new construction or demolition operations performed by or on behalf of the additional insured.
- c. **SECTION III - LIMITS OF INSURANCE** is amended. The following provision is added for purposes of this endorsement only. The Limits of Insurance for the additional insured are those specified in the written contract or agreement between the insured and

the manager or lessor of the premises, not to exceed the limits provided in this policy. These limits are inclusive of and not in addition to the Limits of Insurance shown in the Declarations.

**9. NEWLY FORMED OR ACQUIRED ORGANIZATIONS**

**SECTION II - WHO IS AN INSURED** is amended.

Paragraph **3.** is deleted and replaced by the following paragraph.

**3.** Any organization you newly acquire or form, other than a partnership, joint venture or limited liability company, and over which you maintain ownership or majority interest, will qualify as a Named Insured if there is no other similar insurance available to that organization.

However:

- a.** Coverage under this provision is afforded only until the 180th day after you acquire or form the organization or the end of the policy period, whichever is earlier.
- b.** Coverage **A** does not apply to "bodily injury" or "property damage" that occurred before you acquired or formed the organization; and
- c.** Coverage **B** does not apply to "personal and advertising injury" arising out of an offense

committed before you acquired or formed the organization.

No person or organization is an insured with respect to the conduct of any current or past partnership, joint venture or limited liability company that is not shown as a Named Insured in the Declarations.

**10. BLANKET WAIVER OF SUBROGATION**

**SECTION IV - COMMERCIAL GENERAL LIABILITY CONDITIONS** is amended. The

following provision is added to **8. Transfer Of Rights Of Recovery Against Others To Us.**

When you have agreed to waive your right of subrogation in a written contract, executed prior to loss, with any person or organization, we waive any right of recovery we may have against such person or organization because of payments we make for injury or damage arising out of your ongoing operations or "your work" done under a contract with that person or organization and included in the "products-completed operations hazard".

All other policy terms and conditions apply.

58504 (1-15)

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

## **DESIGNATED INSURED FOR COVERED AUTOS LIABILITY COVERAGE - BLANKET COVERAGE**

This endorsement modifies insurance provided under the following:

### **COMMERCIAL AUTO POLICY**

**SECTION II - COVERED AUTOS LIABILITY COVER-  
AGE** is amended. The following provision is added.  
Any person or organization is an **insured** for Covered  
Autos Liability Coverage, but only to the extent that

person or organization qualifies as an **insured** under  
**SECTION II - COVERED AUTOS LIABILITY COVER-  
AGE, A. COVERAGE, 1. Who Is An Insured.**

All other policy terms and conditions apply.

58504 (1-15)

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Page 1 of 1

55373 (5-17)

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

## **BLANKET ADDITIONAL INSURED**

This endorsement modifies insurance provided under the following:

### **COMMERCIAL GENERAL LIABILITY COVERAGE PART**

- A. Under SECTION II - WHO IS AN INSURED** is amended. The following provision is added. A person or organization is an Additional Insured, only with respect to liability caused, in whole or in part, by "your work" for that Additional Insured by or for you:
1. If required in a written contract or agreement; or
  2. If required by an oral contract or agreement only if a Certificate of Insurance was issued prior to the loss indicating that the person or organization was an Additional Insured.
- B. SECTION III - LIMITS OF INSURANCE** is amended. The following provision is added. The limits of liability for the Additional Insured are those specified in the written contract or agreement between the insured and the owner, lessee or contractor or those specified in the Certificate of Insurance, if an oral contract or agreement, not to exceed the limits provided in this policy. These limits are inclusive of and not in addition to the limits of insurance shown in the Declarations.
- C. SECTION IV - COMMERCIAL GENERAL LIABILITY CONDITIONS** is amended.
1. The following condition is added to **4. Other Insurance**.  
This insurance is primary for the Additional Insured, but only with respect to liability caused,

in whole or in part, by "your work" for that Additional Insured by or for you. Other insurance available to the Additional Insured will apply as excess insurance and not contribute as primary insurance to the insurance provided by this endorsement.

2. The following condition is added.  
**Other Additional Insured Coverage Issued By Us**  
If this policy provides coverage for the same loss to any Additional Insured specifically shown as an Additional Insured in another endorsement to this policy, our maximum limit of insurance under this endorsement and any other endorsement shall not exceed the limit of insurance in the written contract or agreement between the insured and the owner, lessee or contractor, or the limits provided in this policy, whichever is less. Our maximum limit of insurance arising out of an "occurrence", shall not exceed the limit of insurance shown in the Declarations, regardless of the number of insureds or Additional Insureds.

All other policy terms and conditions apply.

### Certificate Of Completion

Envelope Id: 22B2985D-063C-4259-A505-1CE0042E4A35  
 Subject: Complete with Docusign: Mangrove Point Agreement - signed 12-11-25.pdf  
 Source Envelope:  
 Document Pages: 14  
 Certificate Pages: 1  
 AutoNav: Enabled  
 Envelopeld Stamping: Enabled  
 Time Zone: (UTC-06:00) Central Time (US & Canada)

Status: Completed  
  
 Envelope Originator:  
 Ashley Ligas  
 1650 Farnam Street  
 Omaha, NE 68102  
 ashley.ligas@kutakrock.com  
 IP Address: 165.1.201.45


### Record Tracking

Status: Original  
 12/12/2025 11:07:32 AM  
 Holder: Ashley Ligas  
 ashley.ligas@kutakrock.com  
 Location: DocuSign

### Signer Events

Christian Cotter  
 christiancotter@forestar.com  
 Chairman  
 Security Level: Email, Account Authentication (None)

### Signature

DocuSigned by:  
  
 79C4065B2CCE48B...  
 Signature Adoption: Pre-selected Style  
 Using IP Address:  
 2600:1006:b0a4:9b2a:9584:64f2:b71d:d4d1  
 Signed using mobile

### Timestamp

Sent: 12/12/2025 11:08:07 AM  
 Resent: 12/18/2025 8:47:31 AM  
 Viewed: 12/18/2025 8:51:59 AM  
 Signed: 12/18/2025 8:52:31 AM

Electronic Record and Signature Disclosure:  
 Not Offered via Docusign

### In Person Signer Events

### Signature

### Timestamp

### Editor Delivery Events

### Status

### Timestamp

### Agent Delivery Events

### Status

### Timestamp

### Intermediary Delivery Events

### Status

### Timestamp

### Certified Delivery Events

### Status

### Timestamp

### Carbon Copy Events

### Status

### Timestamp

### Witness Events

### Signature

### Timestamp

### Notary Events

### Signature

### Timestamp

### Envelope Summary Events

### Status

### Timestamps

Event	Status	Timestamp
Envelope Sent	Hashed/Encrypted	12/12/2025 11:08:07 AM
Certified Delivered	Security Checked	12/18/2025 8:51:59 AM
Signing Complete	Security Checked	12/18/2025 8:52:31 AM
Completed	Security Checked	12/18/2025 8:52:31 AM

### Payment Events

### Status

### Timestamps

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**10**

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**10A**

NOTICE OF TENDER OF RESIGNATION

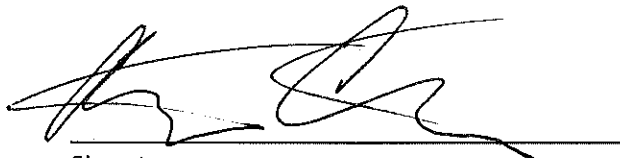
To: Board of Supervisors  
Mangrove Point and Mangrove Manor Community Development District  
Attn: District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

From: Christian Cotter  
Printed Name

Date: 3/13/26  
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Mangrove Point and Mangrove Manor Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and  personally presented at a duly noticed meeting of the Board of Supervisors,  scanned and electronically transmitted to [gillyvardd@whhassociates.com](mailto:gillyvardd@whhassociates.com) or  faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.

  
Signature

**NOTICE OF TENDER OF RESIGNATION**


To: Board of Supervisors  
Mangrove Point and Mangrove Manor Community Development District  
Attn: District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

From: Ryan Zook  
Printed Name

Date: 3/12/2026  
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Mangrove Point and Mangrove Manor Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and  personally presented at a duly noticed meeting of the Board of Supervisors,  scanned and electronically transmitted to [gillyardd@whhassociates.com](mailto:gillyardd@whhassociates.com) or  faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.

  
\_\_\_\_\_  
Signature

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**10C**



**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**10D**

**NOTICE OF TENDER OF RESIGNATION**

To: Board of Supervisors  
Mangrove Point and Mangrove Manor Community Development District  
Attn: District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

From: **William D. Hughes**  
\_\_\_\_\_  
Printed Name

Date: 3/12/26  
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Mangrove Point and Mangrove Manor Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and  personally presented at a duly noticed meeting of the Board of Supervisors,  scanned and electronically transmitted to [gillyardd@whhassociates.com](mailto:gillyardd@whhassociates.com) or  faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.

\_\_\_\_\_  
Signature 

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**10F**

**NOTICE OF TENDER OF RESIGNATION**

To: Board of Supervisors  
Mangrove Point and Mangrove Manor Community Development District  
Attn: District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

From: Brandy Reiley  
Printed Name

Date: 3/12/26  
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Mangrove Point and Mangrove Manor Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and  personally presented at a duly noticed meeting of the Board of Supervisors,  scanned and electronically transmitted to [gillyardd@whhassociates.com](mailto:gillyardd@whhassociates.com) or  faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.

Brandy Reiley  
Signature

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**10J**

**RESOLUTION 2026-11**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Mangrove Point and Mangrove Manor Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, the District's Board of Supervisors desires to elect and remove Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT THAT:**

**SECTION 1.** The following is/are elected as Officer(s) of the District effective March 24, 2026

- \_\_\_\_\_ is elected Chair
- \_\_\_\_\_ is elected Vice Chair
- \_\_\_\_\_ is elected Assistant Secretary
- \_\_\_\_\_ is elected Assistant Secretary
- \_\_\_\_\_ is elected Assistant Secretary

**SECTION 2.** The following Officer(s) shall be removed as Officer(s) as of March 24, 2026:

- |                         |                            |
|-------------------------|----------------------------|
| <u>Christian Cotter</u> | <u>Chair</u>               |
| <u>Mary Moulton</u>     | <u>Vice Chair</u>          |
| <u>William Hughes</u>   | <u>Assistant Secretary</u> |

Brandy Kelley Assistant Secretary

Ryan Zook Assistant Secretary

**SECTION 3.** The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Andrew Kantarzi is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

**PASSED AND ADOPTED THIS 24<sup>TH</sup> DAY OF MARCH, 2026.**

ATTEST:

**MANGROVE POINT AND MANGROVE  
MANOR COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**1 1**

**RESOLUTION 2026-12**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR THE REMAINDER OF FISCAL YEAR 2025/2026 AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Mangrove Point and Mangrove Manor Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

**WHEREAS**, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

**WHEREAS**, the Board desires to adopt the Fiscal Year 2025/2026 meeting schedule attached as **Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT:**

1. **ADOPTING FISCAL YEAR 2025/2026 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 24th day of March, 2026.

ATTEST:

**MANGROVE POINT AND MANGROVE  
MANOR COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**EXHIBIT "A"**

<b>MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE</b>		
<b>LOCATION</b> <i>TBD</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>April __, 2026</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>
<b>May __, 2026</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>
<b>June __, 2026</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>
<b>July __, 2026</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>
<b>August __, 2026</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>
<b>September __, 2026</b>	<b>Regular Meeting</b>	<b>__:__ AM/PM</b>

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**12**

**RESOLUTION 2026-13**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2026/2027 AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Mangrove Point and Mangrove Manor Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

**WHEREAS**, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

**WHEREAS**, the Board desires to adopt the Fiscal Year 2026/2027 meeting schedule attached as **Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT:**

1. **ADOPTING FISCAL YEAR 2026/2027 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2026/2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 24th day of March, 2026.

ATTEST:

**MANGROVE POINT AND MANGROVE  
MANOR COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**EXHIBIT "A"**

<b>MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2026/2027 MEETING SCHEDULE</b>		
<b>LOCATION</b>		
<i>TBD</i>		
<i><sup>1</sup>D.R. Horton Tampa North Division Office, 3501 Riga Blvd., Ste 100, Tampa, Florida 33619</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
October __, 2026	Regular Meeting	__:__ A/PM
November 3, 2026 <sup>1</sup>	Landowners' Meeting	11:30 AM
November __, 2026	Regular Meeting	__:__ A/PM
December __, 2026	Regular Meeting	__:__ A/PM
January __, 2027	Regular Meeting	__:__ A/PM
February __, 2027	Regular Meeting	__:__ A/PM
March __, 2027	Regular Meeting	__:__ A/PM
April __, 2027	Regular Meeting	__:__ A/PM
May __, 2027	Regular Meeting	__:__ A/PM
June __, 2027	Regular Meeting	__:__ A/PM
July __, 2027	Regular Meeting	__:__ A/PM
August __, 2027	Regular Meeting	__:__ A/PM
September __, 2027	Regular Meeting	__:__ A/PM

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**13**

**RESOLUTION 2026-10**

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Mangrove Point and Mangrove Manor Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Hillsborough County, Florida; and

**WHEREAS**, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MANGROVE POINT AND MANGROVE MANOR COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The District’s local records office shall be located at: \_\_\_\_\_

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**SECTION 2.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this 24th day of March, 2026.

ATTEST:

**MANGROVE POINT AND MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**MANGROVE POINT AND  
MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF  
REPORTS**

**MANGROVE POINT AND MANGROVE MANOR  
COMMUNITY DEVELOPMENT DISTRICT  
Performance Measures/Standards & Annual Reporting Form  
October 1, 2025 – September 30, 2026**

**1. COMMUNITY COMMUNICATION AND ENGAGEMENT**

**Goal 1.1 Public Meetings Compliance**

**Objective:** Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of two (2) regular board meetings was held during the fiscal year.

**Achieved:** Yes  No

**Goal 1.2 Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes  No

**Goal 1.3 Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes  No

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

**Goal 2.1 District Infrastructure and Facilities Inspections**

**Objective:** District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

**Measurement:** A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes  No  Not Applicable

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3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

**Goal 3.1 Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes  No

### **Goal 3.2 Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

**Measurement:** Previous years' budgets, financials and annual audit, are accessible to the public as evidenced by corresponding documents and link on the CDD's website.

**Standard:** CDD website contains 100% of the following information: most recent link to annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

**Achieved:** Yes  No

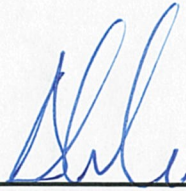
### **Goal 3.3 Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements, transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida Auditor General Website, for which a corresponding link is published on the CDD website.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

**Achieved:** Yes  No



District Manager

Andrew Kantarzhii

Print Name

1/28/26

Date



Chair/Vice Chair, Board of Supervisors

Christian Cotter

Print Name

1/28/26

Date