

# **LOWERY HILLS**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**August 13, 2025**

**BOARD OF SUPERVISORS**

**PUBLIC HEARINGS,  
REGULAR MEETING AND  
AUDIT COMMITTEE  
MEETING AGENDA**

**LOWERY HILLS**  
**COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA**  
**LETTER**

**Lowery Hills 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**

August 6, 2025

Board of Supervisors  
Lowery Hills Community Development District

Dear Board Members:

The Board of Supervisors of the Lowery Hills Community Development District will hold Public Hearings, a Regular Meeting and Audit Committee Meeting on August 13, 2025 at 1:30 p.m., at the Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida 33850. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
  - A. Affidavit of Publication
  - B. Consideration of Resolution 2025-09, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date
4. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2025/2026, Pursuant to Florida Law
  - A. Proof/Affidavit of Publication
  - B. Mailed Notice(s) to Property Owners
  - C. Consideration of Resolution 2025-10, Providing for Funding for the Fiscal Year 2026 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
5. Consideration of Fiscal Year 2026 Deficit Funding Agreement
6. Consideration of Resolution 2025-04, Designating the Location of the Local District Records Office and Providing an Effective Date

**ATTENDEES:**

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

7. Consideration of Resolution 2025-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date
8. Consideration of Resolution 2025-08, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date
9. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
10. Review of Responses to Request for Proposals (RFP) for Annual Audit Services
  - A. Affidavit of Publication
  - B. RFP Package
  - C. Respondent(s)
    - I. Berger, Toombs, Elam, Gaines & Frank
    - II. DiBartolomeo, McBee, Hartley & Barnes, P.A.
    - III. Grau & Associates
  - D. Auditor Evaluation Matrix/Ranking
11. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting
12. Consider Recommendation of Audit Selection Committee
  - Award of Contract
13. Consideration of Resolution 2025-11, Electing Officer(s) of the District and Providing for an Effective Date [Felix Rodriguez]
14. Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
  - Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting
15. Acceptance of Unaudited Financial Statements as of June 30, 2025
16. Approval of May 14, 2025 Regular Meeting Minutes
17. Staff Reports
  - A. District Counsel: *Kutak Rock LLP*

- B. District Engineer (Interim): *Stephens Barrios Engineering*
- C. District Manager: *Wrathell, Hunt and Associates, LLC*
- NEXT MEETING DATE: September 10, 2025, at 1:30 PM

○ QUORUM CHECK

|        |                 |                          |           |                          |       |                          |    |
|--------|-----------------|--------------------------|-----------|--------------------------|-------|--------------------------|----|
| SEAT 1 | CANDICE BAIN    | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 2 | BILL FIFE       | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 3 | OWEN BUDORICK   | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 4 | BARON WOODARD   | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 5 | ERIC MORRISETTE | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |

18. Board Members' Comments/Requests
19. Public Comments
20. Adjournment

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

Sincerely,



Ernesto Torres  
District Manager

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

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

**PARTICIPANT PASSCODE: 782 134 6157**

# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **3A**

# LOCALiQ

The Gainesville Sun | The Ledger  
Daily Commercial | Ocala StarBanner  
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

## AFFIDAVIT OF PUBLICATION

Daphne Gillyard  
Lowery Hills CDD  
2300 Glades RD # 410W  
Boca Raton FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of The Ledger-News Chief, published in Polk County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Polk County, Florida, or in a newspaper by print in the issues of, on:

07/31/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/31/2025

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$337.30

Tax Amount: \$0.00

Payment Cost: \$337.30

Order No: 11527361

Customer No: 972843

PO #:

# of Copies:

1

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### LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Lowery Hills Community Development District ("District") will hold a public hearing on August 13, 2025 at 1:30 p.m., and at the Lake Alfred Public Library, Lake Alfred, Florida 33850. The purpose of the hearing is to receive comments on the adoption of the proposed budget(s) ("Proposed Budget") of the District for the fiscal year beginning October 1, 2025 and ending September 30, 2026. A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road #410W, Boca Raton, Florida 33431, (877)276-0889 ("District Manager's Office"), during normal business hours.

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

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.  
District Manager  
7/31/25

KAITLYN FELTY  
Notary Public  
State of Wisconsin

# **LOWERY HILLS**

**COMMUNITY DEVELOPMENT DISTRICT**

**3B**

**RESOLUTION 2025-09**  
**[ANNUAL APPROPRIATION RESOLUTION]**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Lowery Hills Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2026**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BUDGET**

The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted**

**Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within 60 days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 13<sup>TH</sup> DAY OF AUGUST, 2025.**

ATTEST:

**LOWERY HILLS COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:** Fiscal Year 2026 Budget

**Exhibit A:** Fiscal Year 2026 Budget

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2026**

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
TABLE OF CONTENTS**

| <u>Description</u>                       | <u>Page<br/>Number(s)</u> |
|------------------------------------------|---------------------------|
| General Fund Budget                      | 1 - 2                     |
| Definitions of General Fund Expenditures | 3 - 4                     |
| Debt Service Fund Budget - Series 2025   | 5                         |
| Amortization Schedule - Series 2025      | 6 - 7                     |
| Assessment Summary                       | 8                         |

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

|                                          | Fiscal Year 2025             |                                 |                                    |                                | Proposed          |
|------------------------------------------|------------------------------|---------------------------------|------------------------------------|--------------------------------|-------------------|
|                                          | Adopted<br>Budget<br>FY 2025 | Actual<br>through<br>02/29/2025 | Projected<br>through<br>09/30/2025 | Total<br>Actual &<br>Projected | Budget<br>FY 2026 |
| <b>REVENUES</b>                          |                              |                                 |                                    |                                |                   |
| Landowner contribution                   | \$ 96,873                    | \$ -                            | \$ 105,510                         | \$ 105,510                     | \$ 709,030        |
| Total revenues                           | 96,873                       | -                               | 105,510                            | 105,510                        | 709,030           |
| <b>EXPENDITURES</b>                      |                              |                                 |                                    |                                |                   |
| <b>Professional &amp; administrative</b> |                              |                                 |                                    |                                |                   |
| Supervisors                              | 2,000                        | -                               | 2,000                              | 2,000                          | 2,000             |
| Management/accounting/recording          | 48,000                       | 20,000                          | 28,000                             | 48,000                         | 48,000            |
| Legal                                    | 25,000                       | 1,707                           | 23,293                             | 25,000                         | 25,000            |
| Engineering                              | 2,000                        | -                               | 2,000                              | 2,000                          | 2,000             |
| Audit                                    | 4,500                        | -                               | 4,500                              | 4,500                          | 4,500             |
| Arbitrage rebate calculation             | 500                          | -                               | 500                                | 500                            | 500               |
| Dissemination agent                      | 833                          | -                               | 833                                | 833                            | 1,000             |
| Trustee*                                 | -                            | -                               | -                                  | -                              | 5,000             |
| Telephone                                | 200                          | 84                              | 116                                | 200                            | 200               |
| Postage                                  | 500                          | 34                              | 466                                | 500                            | 500               |
| Printing & binding                       | 500                          | 208                             | 292                                | 500                            | 500               |
| Legal advertising                        | 5,500                        | -                               | 5,500                              | 5,500                          | 5,500             |
| Annual special district fee              | 175                          | 175                             | -                                  | 175                            | 175               |
| Insurance                                | 5,500                        | -                               | 5,500                              | 5,500                          | 6,350             |
| Contingencies/bank charges               | 750                          | 447                             | 303                                | 750                            | 750               |
| Website hosting & maintenance            | 705                          | -                               | 705                                | 705                            | 705               |
| Website ADA compliance                   | 210                          | -                               | 210                                | 210                            | 210               |
| EMMA Software                            | -                            | -                               | -                                  | -                              | 2,000             |
| Total professional & administrative      | 96,873                       | 22,655                          | 74,218                             | 96,873                         | 104,890           |
| <b>Field operations</b>                  |                              |                                 |                                    |                                |                   |
| Management                               | -                            | -                               | -                                  | -                              | 12,960            |
| Stomwater management                     | -                            | -                               | -                                  | -                              | 25,000            |
| Streetlighting                           | -                            | -                               | -                                  | -                              | 10,000            |
| Repair/maintenace/pressure washing       | -                            | -                               | -                                  | -                              | 5,000             |
| Electrict/utilities                      | -                            | -                               | -                                  | -                              | 25,000            |
| Landscape maintenance                    | -                            | -                               | -                                  | -                              | 100,000           |
| Irrigation repairs                       | -                            | -                               | -                                  | -                              | 5,000             |
| General maintenance                      | -                            | -                               | -                                  | -                              | 7,500             |
| Total field operations                   | -                            | -                               | -                                  | -                              | 190,460           |

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

|                                                              | Fiscal Year 2025             |                                 |                                    |                                | Proposed          |
|--------------------------------------------------------------|------------------------------|---------------------------------|------------------------------------|--------------------------------|-------------------|
|                                                              | Adopted<br>Budget<br>FY 2025 | Actual<br>through<br>02/29/2025 | Projected<br>through<br>09/30/2025 | Total<br>Actual &<br>Projected | Budget<br>FY 2026 |
| <b>Amenity center</b>                                        |                              |                                 |                                    |                                |                   |
| Internet & cable                                             | -                            | -                               | -                                  | -                              | 2,500             |
| Electric                                                     | -                            | -                               | -                                  | -                              | 5,000             |
| Water/irrigation                                             | -                            | -                               | -                                  | -                              | 5,000             |
| Potable water                                                | -                            | -                               | -                                  | -                              | 10,000            |
| Security                                                     |                              |                                 |                                    |                                |                   |
| Alarm monitoring                                             | -                            | -                               | -                                  | -                              | 6,000             |
| Monitoring                                                   | -                            | -                               | -                                  | -                              | 900               |
| Access cards                                                 | -                            | -                               | -                                  | -                              | 1,000             |
| Management contracts                                         |                              |                                 |                                    |                                |                   |
| Facility management                                          | -                            | -                               | -                                  | -                              | 50,000            |
| Landscape maintenance                                        | -                            | -                               | -                                  | -                              | 162,480           |
| Landscape seasonal (annuals & pine straw)                    | -                            | -                               | -                                  | -                              | 80,000            |
| Landscape contingency                                        | -                            | -                               | -                                  | -                              | 3,000             |
| Pool service                                                 | -                            | -                               | -                                  | -                              | 10,800            |
| Janitorial services                                          | -                            | -                               | -                                  | -                              | 6,000             |
| Janitorial supplies                                          | -                            | -                               | -                                  | -                              | 5,000             |
| Pest control                                                 | -                            | -                               | -                                  | -                              | 500               |
| Waste pickup                                                 | -                            | -                               | -                                  | -                              | 1,000             |
| Repairs & maintenance                                        | -                            | -                               | -                                  | -                              | 2,500             |
| Special events                                               | -                            | -                               | -                                  | -                              | 2,500             |
| Holiday decorations                                          | -                            | -                               | -                                  | -                              | 2,500             |
| Fitness center repairs/supplies                              | -                            | -                               | -                                  | -                              | 1,000             |
| Office supplies                                              | -                            | -                               | -                                  | -                              | 1,000             |
| Insurance: property                                          | -                            | -                               | -                                  | -                              | 50,000            |
| O&M accounting                                               | -                            | -                               | -                                  | -                              | 5,000             |
| Total amenity center                                         | -                            | -                               | -                                  | -                              | 413,680           |
| Total expenditures                                           | 96,873                       | 22,655                          | 74,218                             | 96,873                         | 709,030           |
| Excess/(deficiency) of revenues<br>over/(under) expenditures | -                            | (22,655)                        | 31,292                             | 8,637                          | -                 |
| Fund balance - beginning (unaudited)                         | -                            | (8,637)                         | (31,292)                           | (8,637)                        | -                 |
| Fund balance - ending (projected)                            |                              |                                 |                                    |                                |                   |
| Assigned                                                     |                              |                                 |                                    |                                |                   |
| Working capital                                              | -                            | -                               | -                                  | -                              | -                 |
| Unassigned                                                   | -                            | (31,292)                        | -                                  | -                              | -                 |
| Fund balance - ending                                        | \$ -                         | \$ (31,292)                     | \$ -                               | \$ -                           | \$ -              |

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

|                                                                                                                                                                                                                                                                                                                                                                                                               |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Supervisors                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 2,000 |
| Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.                                                                                                                                                                                                                                                                                             |          |
| Management/accounting/recording                                                                                                                                                                                                                                                                                                                                                                               | 48,000   |
| <b>Wrathell, Hunt and Associates, LLC</b> (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community. |          |
| Legal                                                                                                                                                                                                                                                                                                                                                                                                         | 25,000   |
| General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.                                                                                                                                                                                                  |          |
| Engineering                                                                                                                                                                                                                                                                                                                                                                                                   | 2,000    |
| The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.                                                                                                              |          |
| Audit                                                                                                                                                                                                                                                                                                                                                                                                         | 4,500    |
| Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.                                                                                                                                                                                                                                                                                |          |
| Arbitrage rebate calculation                                                                                                                                                                                                                                                                                                                                                                                  | 500      |
| To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.                                                                                                                                                                                                                                                                  |          |
| Dissemination agent                                                                                                                                                                                                                                                                                                                                                                                           | 1,000    |
| The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.                                                                                                                                                                                   |          |
| Trustee                                                                                                                                                                                                                                                                                                                                                                                                       | 5,000    |
| Annual fee for the service provided by trustee, paying agent and registrar.                                                                                                                                                                                                                                                                                                                                   |          |
| Telephone                                                                                                                                                                                                                                                                                                                                                                                                     | 200      |
| Telephone and fax machine.                                                                                                                                                                                                                                                                                                                                                                                    |          |
| Postage                                                                                                                                                                                                                                                                                                                                                                                                       | 500      |
| Mailing of agenda packages, overnight deliveries, correspondence, etc.                                                                                                                                                                                                                                                                                                                                        |          |
| Printing & binding                                                                                                                                                                                                                                                                                                                                                                                            | 500      |
| Letterhead, envelopes, copies, agenda packages                                                                                                                                                                                                                                                                                                                                                                |          |
| Legal advertising                                                                                                                                                                                                                                                                                                                                                                                             | 5,500    |
| The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.                                                                                                                                                                                                                                                                                                            |          |
| Annual special district fee                                                                                                                                                                                                                                                                                                                                                                                   | 175      |
| Annual fee paid to the Florida Department of Economic Opportunity.                                                                                                                                                                                                                                                                                                                                            |          |
| Insurance                                                                                                                                                                                                                                                                                                                                                                                                     | 6,350    |
| The District will obtain public officials and general liability insurance.                                                                                                                                                                                                                                                                                                                                    |          |
| Contingencies/bank charges                                                                                                                                                                                                                                                                                                                                                                                    | 750      |
| Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.                                                                                                                                                                                                                                                                                                          |          |
| Website hosting & maintenance                                                                                                                                                                                                                                                                                                                                                                                 | 705      |
| Website ADA compliance                                                                                                                                                                                                                                                                                                                                                                                        | 210      |
| EMMA Software                                                                                                                                                                                                                                                                                                                                                                                                 | 2,000    |
| EMMA Filing Assistance Software to file Annual Reports, Quarterly Reports and listed event filings through Municipal Securities Rulemaking Boards Electronics Municipal Market Access system.                                                                                                                                                                                                                 |          |

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (continued)**

**Field operations**

|                                     |         |
|-------------------------------------|---------|
| Field operations                    |         |
| Management                          | 12,960  |
| Stormwater management               | 25,000  |
| Streetlighting                      | 10,000  |
| Repair/maintenance/pressure washing | 5,000   |
| Electric/utilities                  | 25,000  |
| Landscape maintenance               | 100,000 |
| Irrigation repairs                  | 5,000   |
| General maintenance                 | 7,500   |

**Amenity center**

|                                           |         |
|-------------------------------------------|---------|
| Internet & cable                          | 2,500   |
| Electric                                  | 5,000   |
| Water/irrigation                          | 5,000   |
| Potable water                             | 10,000  |
| Alarm monitoring                          | 6,000   |
| Monitoring                                | 900     |
| Access cards                              | 1,000   |
| Facility management                       | 50,000  |
| Landscape maintenance                     | 162,480 |
| Landscape seasonal (annuals & pine straw) | 80,000  |
| Landscape contingency                     | 3,000   |
| Pool service                              | 10,800  |
| Janitorial services                       | 6,000   |
| Janitorial supplies                       | 5,000   |

**EXPENDITURES (continued)**

|                                 |                         |
|---------------------------------|-------------------------|
| Pest control                    | 500                     |
| Waste pickup                    | 1,000                   |
| Repairs & maintenance           | 2,500                   |
| Special events                  | 2,500                   |
| Holiday decorations             | 2,500                   |
| Fitness center repairs/supplies | 1,000                   |
| Office supplies                 | 1,000                   |
| Insurance: property             | 50,000                  |
| O&M accounting                  | 5,000                   |
| Total expenditures              | <u><u>\$709,030</u></u> |

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2025  
FISCAL YEAR 2026**

|                                                                   | Fiscal Year 2025             |                              |                                   |                                | Proposed          |
|-------------------------------------------------------------------|------------------------------|------------------------------|-----------------------------------|--------------------------------|-------------------|
|                                                                   | Adopted<br>Budget<br>FY 2025 | Actual<br>through<br>2/28/25 | Projected<br>through<br>9/30/2025 | Total<br>Actual &<br>Projected | Budget<br>FY 2026 |
| <b>REVENUES</b>                                                   |                              |                              |                                   |                                |                   |
| Assessment levy: off-roll                                         | \$ -                         | \$ -                         | \$ 404,318                        | \$ 404,318                     | \$ 863,671        |
| Total revenues                                                    | -                            | -                            | 404,318                           | 404,318                        | 863,671           |
| <b>EXPENDITURES</b>                                               |                              |                              |                                   |                                |                   |
| <b>Debt service</b>                                               |                              |                              |                                   |                                |                   |
| Principal                                                         | -                            | -                            | -                                 | -                              | 170,000           |
| Interest                                                          | -                            | -                            | -                                 | -                              | 750,876           |
| Underwriter's discount                                            | -                            | -                            | 246,500                           | 246,500                        | -                 |
| Cost of issuance                                                  | -                            | -                            | 212,000                           | 212,000                        | -                 |
| Total expenditures                                                | -                            | -                            | 458,500                           | 458,500                        | 920,876           |
| Excess/(deficiency) of revenues<br>over/(under) expenditures      | -                            | -                            | (54,182)                          | (54,182)                       | (57,205)          |
| <b>OTHER FINANCING SOURCES/(USES)</b>                             |                              |                              |                                   |                                |                   |
| Bond proceeds                                                     | -                            | -                            | 1,323,881                         | 1,323,881                      | -                 |
| Original issue discount                                           | -                            | -                            | (1,711)                           | (1,711)                        | -                 |
| Total other financing sources/(uses)                              | -                            | -                            | 1,322,170                         | 1,322,170                      | -                 |
| Net increase/(decrease) in fund balance                           | -                            | -                            | 1,267,988                         | 1,267,988                      | (57,205)          |
| Fund balance:                                                     |                              |                              |                                   |                                |                   |
| Beginning fund balance (unaudited)                                | -                            | -                            | -                                 | -                              | 1,267,988         |
| Ending fund balance (projected)                                   | \$ -                         | \$ -                         | \$1,267,988                       | \$ 1,267,988                   | 1,210,783         |
| Use of fund balance:                                              |                              |                              |                                   |                                |                   |
| Debt service reserve account balance (required)                   |                              |                              |                                   |                                | (863,670)         |
| Interest expense - November 1, 2026                               |                              |                              |                                   |                                | (342,691)         |
| Projected fund balance surplus/(deficit) as of September 30, 2026 |                              |                              |                                   |                                | \$ 4,422          |

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2025 AMORTIZATION SCHEDULE**

|          | <b>Principal</b> | <b>Coupon Rate</b> | <b>Interest</b> | <b>Debt Service</b> | <b>Bond Balance</b> |
|----------|------------------|--------------------|-----------------|---------------------|---------------------|
| 11/01/25 |                  |                    | 404,317.81      | 404,317.81          | 12,325,000.00       |
| 05/01/26 | 170,000.00       | 4.550%             | 346,558.13      | 516,558.13          | 12,155,000.00       |
| 11/01/26 |                  |                    | 342,690.63      | 342,690.63          | 12,155,000.00       |
| 05/01/27 | 180,000.00       | 4.550%             | 342,690.63      | 522,690.63          | 11,975,000.00       |
| 11/01/27 |                  |                    | 338,595.63      | 338,595.63          | 11,975,000.00       |
| 05/01/28 | 190,000.00       | 4.550%             | 338,595.63      | 528,595.63          | 11,785,000.00       |
| 11/01/28 |                  |                    | 334,273.13      | 334,273.13          | 11,785,000.00       |
| 05/01/29 | 195,000.00       | 4.550%             | 334,273.13      | 529,273.13          | 11,590,000.00       |
| 11/01/29 |                  |                    | 329,836.88      | 329,836.88          | 11,590,000.00       |
| 05/01/30 | 205,000.00       | 4.550%             | 329,836.88      | 534,836.88          | 11,385,000.00       |
| 11/01/30 |                  |                    | 325,173.13      | 325,173.13          | 11,385,000.00       |
| 05/01/31 | 215,000.00       | 4.550%             | 325,173.13      | 540,173.13          | 11,170,000.00       |
| 11/01/31 |                  |                    | 320,281.88      | 320,281.88          | 11,170,000.00       |
| 05/01/32 | 225,000.00       | 4.550%             | 320,281.88      | 545,281.88          | 10,945,000.00       |
| 11/01/32 |                  |                    | 315,163.13      | 315,163.13          | 10,945,000.00       |
| 05/01/33 | 240,000.00       | 5.625%             | 315,163.13      | 555,163.13          | 10,705,000.00       |
| 11/01/33 |                  |                    | 308,413.13      | 308,413.13          | 10,705,000.00       |
| 05/01/34 | 250,000.00       | 5.625%             | 308,413.13      | 558,413.13          | 10,455,000.00       |
| 11/01/34 |                  |                    | 301,381.88      | 301,381.88          | 10,455,000.00       |
| 05/01/35 | 265,000.00       | 5.625%             | 301,381.88      | 566,381.88          | 10,190,000.00       |
| 11/01/35 |                  |                    | 293,928.75      | 293,928.75          | 10,190,000.00       |
| 05/01/36 | 280,000.00       | 5.625%             | 293,928.75      | 573,928.75          | 9,910,000.00        |
| 11/01/36 |                  |                    | 286,053.75      | 286,053.75          | 9,910,000.00        |
| 05/01/37 | 300,000.00       | 5.625%             | 286,053.75      | 586,053.75          | 9,610,000.00        |
| 11/01/37 |                  |                    | 277,616.25      | 277,616.25          | 9,610,000.00        |
| 05/01/38 | 315,000.00       | 5.625%             | 277,616.25      | 592,616.25          | 9,295,000.00        |
| 11/01/38 |                  |                    | 268,756.88      | 268,756.88          | 9,295,000.00        |
| 05/01/39 | 335,000.00       | 5.625%             | 268,756.88      | 603,756.88          | 8,960,000.00        |
| 11/01/39 |                  |                    | 259,335.00      | 259,335.00          | 8,960,000.00        |
| 05/01/40 | 350,000.00       | 5.625%             | 259,335.00      | 609,335.00          | 8,610,000.00        |
| 11/01/40 |                  |                    | 249,491.25      | 249,491.25          | 8,610,000.00        |
| 05/01/41 | 375,000.00       | 5.625%             | 249,491.25      | 624,491.25          | 8,235,000.00        |
| 11/01/41 |                  |                    | 238,944.38      | 238,944.38          | 8,235,000.00        |
| 05/01/42 | 395,000.00       | 5.625%             | 238,944.38      | 633,944.38          | 7,840,000.00        |
| 11/01/42 |                  |                    | 227,835.00      | 227,835.00          | 7,840,000.00        |
| 05/01/43 | 415,000.00       | 5.625%             | 227,835.00      | 642,835.00          | 7,425,000.00        |
| 11/01/43 |                  |                    | 216,163.13      | 216,163.13          | 7,425,000.00        |
| 05/01/44 | 440,000.00       | 5.625%             | 216,163.13      | 656,163.13          | 6,985,000.00        |
| 11/01/44 |                  |                    | 203,788.13      | 203,788.13          | 6,985,000.00        |
| 05/01/45 | 465,000.00       | 5.625%             | 203,788.13      | 668,788.13          | 6,520,000.00        |
| 11/01/45 |                  |                    | 190,710.00      | 190,710.00          | 6,520,000.00        |
| 05/01/46 | 495,000.00       | 5.850%             | 190,710.00      | 685,710.00          | 6,025,000.00        |
| 11/01/46 |                  |                    | 176,231.25      | 176,231.25          | 6,025,000.00        |
| 05/01/47 | 525,000.00       | 5.850%             | 176,231.25      | 701,231.25          | 5,500,000.00        |
| 11/01/47 |                  |                    | 160,875.00      | 160,875.00          | 5,500,000.00        |
| 05/01/48 | 555,000.00       | 5.850%             | 160,875.00      | 715,875.00          | 4,945,000.00        |
| 11/01/48 |                  |                    | 144,641.25      | 144,641.25          | 4,945,000.00        |

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2025 AMORTIZATION SCHEDULE**

|              | <b>Principal</b>     | <b>Coupon Rate</b> | <b>Interest</b>      | <b>Debt Service</b>  | <b>Bond<br/>Balance</b> |
|--------------|----------------------|--------------------|----------------------|----------------------|-------------------------|
| 05/01/49     | 590,000.00           | 5.850%             | 144,641.25           | 734,641.25           | 4,355,000.00            |
| 11/01/49     |                      |                    | 127,383.75           | 127,383.75           | 4,355,000.00            |
| 05/01/50     | 625,000.00           | 5.850%             | 127,383.75           | 752,383.75           | 3,730,000.00            |
| 11/01/50     |                      |                    | 109,102.50           | 109,102.50           | 3,730,000.00            |
| 05/01/51     | 660,000.00           | 5.850%             | 109,102.50           | 769,102.50           | 3,070,000.00            |
| 11/01/51     |                      |                    | 89,797.50            | 89,797.50            | 3,070,000.00            |
| 05/01/52     | 700,000.00           | 5.850%             | 89,797.50            | 789,797.50           | 2,370,000.00            |
| 11/01/52     |                      |                    | 69,322.50            | 69,322.50            | 2,370,000.00            |
| 05/01/53     | 745,000.00           | 5.850%             | 69,322.50            | 814,322.50           | 1,625,000.00            |
| 11/01/53     |                      |                    | 47,531.25            | 47,531.25            | 1,625,000.00            |
| 05/01/54     | 790,000.00           | 5.850%             | 47,531.25            | 837,531.25           | 835,000.00              |
| 11/01/54     |                      |                    | 24,423.75            | 24,423.75            | 835,000.00              |
| 05/01/55     | 835,000.00           | 5.850%             | 24,423.75            | 859,423.75           | -                       |
| 11/01/55     |                      |                    |                      |                      | -                       |
| <b>Total</b> | <b>12,325,000.00</b> |                    | <b>13,906,357.32</b> | <b>26,231,357.32</b> |                         |

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

**Landowner Contribution (GF) and Off-Roll Assessments (DSF)**

| <b>Product/Parcel</b> | <b>Units</b> | <b>FY 2026 O&amp;M<br/>Contribution<br/>per Unit</b> | <b>FY 2026 DS<br/>Assessment<br/>per Unit</b> | <b>FY 2026 Total<br/>Assessment<br/>per Unit</b> | <b>FY 2025<br/>Total<br/>Assessment<br/>per Unit</b> |
|-----------------------|--------------|------------------------------------------------------|-----------------------------------------------|--------------------------------------------------|------------------------------------------------------|
| <b>W1 and E4</b>      |              |                                                      |                                               |                                                  |                                                      |
| SF 40'                | 175          | \$ 1,045.77                                          | \$ 2,094.49                                   | \$ 3,140.26                                      | n/a                                                  |
| SF 55'                | 128          | 1,045.77                                             | 2,618.11                                      | 3,663.88                                         | n/a                                                  |
| <b>Total</b>          | <b>303</b>   |                                                      |                                               |                                                  |                                                      |

**Landowner Contribution (GF) and Off-Roll Assessments (DSF)**

| <b>Product/Parcel</b> | <b>Units</b> | <b>FY 2026 O&amp;M<br/>Contribution<br/>per Unit</b> | <b>FY 2026 DS<br/>Assessment<br/>per Unit</b> | <b>FY 2026 Total<br/>Assessment<br/>per Unit</b> | <b>FY 2025<br/>Total<br/>Assessment<br/>per Unit</b> |
|-----------------------|--------------|------------------------------------------------------|-----------------------------------------------|--------------------------------------------------|------------------------------------------------------|
| <b>E5 and E6</b>      |              |                                                      |                                               |                                                  |                                                      |
| SF 40'                | 61           | \$ 1,045.77                                          | \$ 1,350.14                                   | \$ 2,395.91                                      | n/a                                                  |
| SF 55'                | 59           | 1,045.77                                             | 1,350.14                                      | 2,395.91                                         | n/a                                                  |
| <b>Total</b>          | <b>120</b>   |                                                      |                                               |                                                  |                                                      |

**Landowner Contribution (GF)**

| <b>Product/Parcel</b> | <b>Units</b> | <b>FY 2026 O&amp;M<br/>Contribution<br/>per Unit</b> | <b>FY 2026 DS<br/>Assessment<br/>per Unit</b> | <b>FY 2026 Total<br/>Assessment<br/>per Unit</b> | <b>FY 2025<br/>Total<br/>Assessment<br/>per Unit</b> |
|-----------------------|--------------|------------------------------------------------------|-----------------------------------------------|--------------------------------------------------|------------------------------------------------------|
| SF 40'                | 111          | \$ 1,045.77                                          | \$ -                                          | \$ 1,045.77                                      | n/a                                                  |
| SF 55'                | 144          | 1,045.77                                             | -                                             | 1,045.77                                         | n/a                                                  |
| <b>Total</b>          | <b>255</b>   |                                                      |                                               |                                                  |                                                      |

# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **4A**

# LOCALiQ

The Gainesville Sun | The Ledger  
Daily Commercial | Ocala StarBanner  
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

## **AFFIDAVIT OF PUBLICATION**

Daphne Gillyard  
Lowery Hills CDD  
2300 Glades RD # 410W  
Boca Raton FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of The Ledger-News Chief, published in Polk County, Florida; that the attached copy of advertisement, being a , was published on the publicly accessible website of Polk County, Florida, or in a newspaper by print in the issues of, on:

07/24/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/24/2025.

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$2504.12

Tax Amount: \$0.00

Payment Cost: \$2504.12

Order No: 11511272

Customer No: 972843

PO #:

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1

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

KAITLYN FELTY  
Notary Public  
State of Wisconsin

# LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT

## NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") for the Lowery Hills Community Development District ("District") will hold the following public hearings and a regular meeting on **August 13, 2025 at 1:30 p.m., and at the Lake Alfred Public Library, Lake Alfred, Florida 33850**. The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("Fiscal Year 2026"). The second public hearing is being held pursuant to Chapters 190 and 197, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2026; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. Pursuant to Section 170.07, *Florida Statutes*, a description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The O&M Assessments will only be imposed on platted and sold lots, including lots platted and sold during the Fiscal Year 2026. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

| Land Use          | Total # of Units / Acres | EAU Factor | Proposed O&M Assessment* |
|-------------------|--------------------------|------------|--------------------------|
| Single Family Lot | TBD based on sold lots   | 1 per lot  | \$1,045.77               |

\*May also include County collection costs and early payment discounts for on-roll collection only.

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which may be imposed on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2026.

The District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November of this year. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later using a different collection method.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at **Wrathell, Hunt and Associates, LLC, 2300 Glades Road #410W, Boca Raton, Florida 33431, (877)276-0889 ("District Manager's Office")**, during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that a verbatim record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager



# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **4B**

STATE OF FLORIDA           )  
COUNTY OF PALM BEACH    )

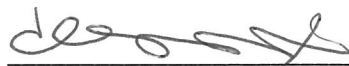
**AFFIDAVIT OF MAILING**

**BEFORE ME**, the undersigned authority, this day personally appeared Curtis Marcoux, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Curtis Marcoux, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as Financial Analyst for the Lowery Hills Community Development District. Among other things, my duties include preparing and transmitting correspondence relating to the District.
3. I do hereby certify that on July 21, 2025, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Florida law, and with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in **Exhibit B** and in the manner identified in **Exhibit A**.
4. I do hereby certify that the attached document(s) were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person having knowledge of those matters; were and are being kept in the course of the regularly conducted activity of the District; and were made as a regular practice in the course of the regularly conducted activity of the District.

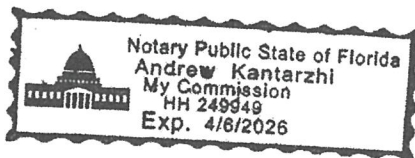
**FURTHER AFFIANT SAYETH NOT.**

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT**

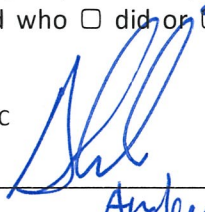


By: Curtis Marcoux

**SWORN AND SUBSCRIBED** before me by means of ☒ physical presence or ☐ online notarization this 21<sup>st</sup> day of July 2025, by Curtis Marcoux, for Wrathell, Hunt and Associates, LLC, who ☒ is personally known to me or ☐ has provided \_\_\_\_\_ as identification, and who ☐ did or ☐ did not take an oath.



NOTARY PUBLIC

  
Print Name: Andrew Kantarzi  
Notary Public, State of Florida  
Commission No.: HH249949  
My Commission Expires: 4/6/26

**EXHIBIT A:** Copies of Forms of Mailed Notices  
**EXHIBIT B:** List of Addressees

**Lowery Hills 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**  
**THIS IS NOT A BILL – DO NOT PAY**

July 21, 2025

**VIA FIRST CLASS MAIL**

BF KL Lowery Hills LLC  
105 NE 1<sup>st</sup> ST  
Delray Beach, FL 33444-3807  
PARCEL ID: See "Exhibit B"

RE: Lowery Hills Community Development District  
Fiscal Year 2026 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Florida law, the Ormond Station Community Development District ("**District**") will be holding a meeting and public hearing(s) for the purposes of (i) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2026**"), and (ii) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget as follows: on **August 13, 2025 at 1:30 p.m., and at the Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida 33850.**

The proposed O&M Assessment information for your property is set forth in **Exhibit A**. The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting **Wrathell, Hunt and Associates, LLC, 2300 Glades Road #410W, Boca Raton, Florida 33431, (877)276-0889 ("District Manager's Office")**. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District.

All affected property owners have the right to appear and comment at the public hearings and meeting, and may file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Sincerely,



Ernesto Torres  
District Manager

**EXHIBIT A**  
***Summary of O&M Assessments***

The schedule of assessments, and total revenue to be collected to fund the Proposed Budget for Fiscal Year 2026, is as set forth below. The O&M Assessments are allocated on an equal per unit basis. O&M Assessments will only be imposed on platted and sold lots, including those platted and sold during Fiscal Year 2026.

| Land Use          | Total # of Units / Acres | EAU Factor | Proposed O&M Assessment* |
|-------------------|--------------------------|------------|--------------------------|
| Single Family Lot | TBD based on sold lots   | 1 per lot  | \$1,045.77               |

\*May also include County collection costs and early payment discounts for on-roll collection only.

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2026. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2026, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November of this year. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

**Lowery Hills 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**  
**THIS IS NOT A BILL – DO NOT PAY**

July 21, 2025

**VIA FIRST CLASS MAIL**

BF KL Lowery Hills LLC  
14025 Riveredge Dr Ste 175  
Tampa, FL 33637-2001  
PARCEL ID: See "Exhibit B"

RE: Lowery Hills Community Development District  
Fiscal Year 2026 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Florida law, the Ormond Station Community Development District ("**District**") will be holding a meeting and public hearing(s) for the purposes of (i) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2026**"), and (ii) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget as follows: on **August 13, 2025 at 1:30 p.m., and at the Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida 33850.**

The proposed O&M Assessment information for your property is set forth in **Exhibit A**. The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting **Wrathell, Hunt and Associates, LLC, 2300 Glades Road #410W, Boca Raton, Florida 33431, (877)276-0889 ("District Manager's Office")**. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District.

All affected property owners have the right to appear and comment at the public hearings and meeting, and may file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Sincerely,



Ernesto Torres  
District Manager

**EXHIBIT A**  
***Summary of O&M Assessments***

The schedule of assessments, and total revenue to be collected to fund the Proposed Budget for Fiscal Year 2026, is as set forth below. The O&M Assessments are allocated on an equal per unit basis. O&M Assessments will only be imposed on platted and sold lots, including those platted and sold during Fiscal Year 2026.

| Land Use          | Total # of Units / Acres | EAU Factor | Proposed O&M Assessment* |
|-------------------|--------------------------|------------|--------------------------|
| Single Family Lot | TBD based on sold lots   | 1 per lot  | \$1,045.77               |

\*May also include County collection costs and early payment discounts for on-roll collection only.

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2026. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2026, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November of this year. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

## Exhibit B

| PARCEL ID          | NAME                   | MAIL ADDRESS1              | MAIL CITY    | MAIL STATE | MAIL ZIP1 | MAIL ZIP2 |
|--------------------|------------------------|----------------------------|--------------|------------|-----------|-----------|
| 262722000000042010 | BF KL LOWERY HILLS LLC | 14025 RIVEREDGE DR STE 175 | TAMPA        | FL         | 33637     | 2001      |
| 262722000000042020 | BF KL LOWERY HILLS LLC | 14025 RIVEREDGE DR STE 175 | TAMPA        | FL         | 33637     | 2001      |
| 262722000000042040 | BF KL LOWERY HILLS LLC | 14025 RIVEREDGE DR STE 175 | TAMPA        | FL         | 33637     | 2001      |
| 262722000000042050 | BF KL LOWERY HILLS LLC | 14025 RIVEREDGE DR STE 175 | TAMPA        | FL         | 33637     | 2001      |
| 262722000000042060 | BF KL LOWERY HILLS LLC | 14025 RIVEREDGE DR STE 175 | TAMPA        | FL         | 33637     | 2001      |
| 262722000000042070 | BF KL LOWERY HILLS LLC | 14025 RIVEREDGE DR STE 175 | TAMPA        | FL         | 33637     | 2001      |
| 262722000000042080 | BF KL LOWERY HILLS LLC | 14025 RIVEREDGE DR STE 175 | TAMPA        | FL         | 33637     | 2001      |
| 262727000000012030 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000013010 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000013020 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000013030 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000014010 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000014030 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000014050 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000031010 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000031020 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000031030 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000032010 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000032020 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000032030 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727000000032050 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727490100000605 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727490100000701 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
| 262727490100000702 | BF KL LOWERY HILLS LLC | 105 NE 1ST ST              | DELRAY BEACH | FL         | 33444     | 3807      |
|                    |                        |                            |              |            |           |           |

# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **4C**

**RESOLUTION 2025-10**  
**[ANNUAL ASSESSMENT RESOLUTION]**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FISCAL YEAR 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Lowery Hills Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**FY 2026**"), attached hereto as **Exhibit A**; and

**WHEREAS**, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT:**

**1. FUNDING.** As indicated in **Exhibits A and B**, the District's Board hereby authorizes the following funding mechanisms for the Adopted Budget:

**a. OPERATIONS AND MAINTENANCE FUNDING AGREEMENT.** The District's Board hereby authorizes a deficit funding agreement for a portion of the operations and maintenance services set forth in the District's Adopted Budget, as set forth in **Exhibit A**.

**b. OPERATIONS AND MAINTENANCE ASSESSMENTS.**

**i. Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar

benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B**, and is hereby found to be fair and reasonable.

- ii. **Assessment Imposition.** Pursuant to Chapters 190, 197 and/or 170, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

The Board finds and determines that operations and maintenance assessments shall immediately attach only to platted and sold lots (as set forth in **Exhibits "A" and "B"**), and further that operations and maintenance assessments shall also attach to any platted and sold lots during Fiscal Year 2026, and as evidenced by an estoppel letter prepared by the District's Manager. All unplatted or unsold lots do not receive the same level of benefit as platted and sold lots and, accordingly, such lots shall not receive an operations and maintenance assessment for Fiscal Year 2026.

- iii. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

- c. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby directs District Staff to effect the collection of the previously levied debt service special assessments, as set forth in **Exhibits A and B**.

## 2. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

- a. **Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. **Direct Bill Assessments.** If and to the extent indicated in **Exhibits A and B**, certain operations and maintenance special assessments (if any) and/or

previously levied debt service special assessments (if any) imposed on **“Direct Collect Property”** identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A and B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.

- i. Operations and maintenance assessments directly collected by the District shall be due and payable on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1, 2025 and no later than September 30, 2026.

As noted above, operations and maintenance assessments shall attach to any platted and sold lots during Fiscal Year 2026 at the time of sale, and as evidenced by an estoppel letter prepared by the District’s Manager. Any such assessments shall be collected directly by the District in accordance with Florida law, and at the time of sale.

- ii. Debt service assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in two partial, deferred payments and on dates that are 30 days prior to the District’s corresponding debt service payment dates all as set forth in the invoice(s) prepared by the District Manager.
- iii. In the event that an assessment payment is not made in accordance with the schedule(s) stated above, the whole assessment – including any remaining partial, deferred payments for the Fiscal Year, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- c. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

5. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of August, 2025.

ATTEST:

**LOWERY HILLS COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll

# **LOWERY HILLS**

**COMMUNITY DEVELOPMENT DISTRICT**

**5**

## FISCAL YEAR 2026 DEFICIT FUNDING AGREEMENT

This **FISCAL YEAR 2026 DEFICIT FUNDING AGREEMENT** ("**Agreement**") is made and entered into this 13<sup>th</sup> day of August, 2025, by and between:

**Lowery Hills Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is c/o 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**"); and

**BF-KL Lowery Hills LLC**, a Florida limited liability company, the owner and developer of lands within the boundary of the District, whose mailing address is 105 NE 1<sup>st</sup> Street, Delray Beach, Florida 33444 ("**Developer**").

### RECITALS

**WHEREAS**, the District was established for the purposes of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

**WHEREAS**, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

**WHEREAS**, the District has adopted its annual budget for Fiscal Year 2026 ("**FY 2026 Budget**"), which begins on October 1, 2025 and ends on September 30, 2026, and has levied and imposed operations and maintenance assessments ("**O&M Assessments**") on lands within the District to fund a portion of the FY 2026 Budget; and

**WHEREAS**, the Developer has agreed to fund the cost of any "**Budget Deficit**," representing the difference between the FY 2026 Budget amount and the amount of the O&M Assessments, but subject to the terms of this Agreement.

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **FUNDING.** The Developer agrees to make available to the District any monies ("**Developer Contributions**") necessary for the Budget Deficit as identified in **Exhibit A** (and as **Exhibit A** may be amended from time to time pursuant to Florida law, but subject to the Developers' consent to such amendments to incorporate them herein), and within thirty (30) days of written request by the District. As a point of clarification, the District shall only request funding for the actual expenses of the District, and the Developer is not required to fund the total general fund budget in the event that actual expenses are less than the projected total general

fund budget set forth in **Exhibit A**. The District shall have no obligation to repay any Developer Contribution provided hereunder.

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

3. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all of the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

4. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by any party only upon the written consent of the other(s). Any purported assignment without such consent shall be void.

5. **DEFAULT.** A default by any party under this Agreement shall entitle the other(s) to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

6. **ENFORCEMENT.** In the event that any 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(s) all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

7. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties herein 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.

8. **CHOICE OF LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

9. **ARM'S LENGTH.** This Agreement has been negotiated fully among 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 the doubtful language will not be interpreted or construed against any party.

10. **EFFECTIVE DATE.** The Agreement shall be effective after execution by the parties hereto.

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

**Lowery Hills Community Development  
District**

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

**BF-KL Lowery Hills LLC**

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

**EXHIBIT A:** FY 2026 Budget

# **LOWERY HILLS**

**COMMUNITY DEVELOPMENT DISTRICT**

**6**

**RESOLUTION 2025-04**

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

**WHEREAS**, the Lowery Hills Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within the City of Lake Alfred, Polk 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  
LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT:**

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

\_\_\_\_\_.

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

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2025.

ATTEST:

**LOWERY HILLS COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

# **LOWERY HILLS**

**COMMUNITY DEVELOPMENT DISTRICT**

**7**

**RESOLUTION 2025-06**

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

**WHEREAS**, the Lowery Hills 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 LOWERY HILLS 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 13<sup>th</sup> day of August, 2025.

ATTEST:

**LOWERY HILLS COMMUNITY  
DEVELOPMENT DISTRICT**

---

Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

**EXHIBIT "A"**

| <b>LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT</b>                                    |                                   |                 |
|---------------------------------------------------------------------------------------|-----------------------------------|-----------------|
|                                                                                       |                                   |                 |
| <b>BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE</b>                    |                                   |                 |
|                                                                                       |                                   |                 |
| <b>LOCATION</b>                                                                       |                                   |                 |
| <i>Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida, 33850</i> |                                   |                 |
|                                                                                       |                                   |                 |
| <b>DATE</b>                                                                           | <b>POTENTIAL DISCUSSION/FOCUS</b> | <b>TIME</b>     |
|                                                                                       |                                   |                 |
| <b>October 8, 2025</b>                                                                | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>November 12, 2025</b>                                                              | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>December 10, 2025</b>                                                              | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>January 14, 2026</b>                                                               | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>February 11, 2026</b>                                                              | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>March 11, 2026</b>                                                                 | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>April 8, 2026</b>                                                                  | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>May 13, 2026</b>                                                                   | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>June 10, 2026</b>                                                                  | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>July 8, 2026</b>                                                                   | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>August 12, 2026</b>                                                                | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |
| <b>September 9, 2026</b>                                                              | <b>Regular Meeting</b>            | <b>11:00 AM</b> |
|                                                                                       |                                   |                 |

# **LOWERY HILLS**

**COMMUNITY DEVELOPMENT DISTRICT**

**8**

**RESOLUTION 2025-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT APPROVING THE FLORIDA STATEWIDE MUTUAL AID AGREEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the State Emergency Management Act, Chapter 252, Florida Statutes, authorizes the state and its political subdivisions to develop and enter into mutual aid agreements for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted; and

**WHEREAS**, the Board of Supervisors of the Lowery Hills Community Development District desires to move forward and approve an agreement with the State of Florida, Division of Emergency Management, concerning the Statewide Mutual Aid Agreement; and

**WHEREAS**, the Florida Department of Economic Opportunity requires an independent special district to participate in the Statewide Mutual Aid Agreement to be eligible for funds under Administrative Rule 9G-1.9, Base Funding for County Emergency Management Agencies and Municipal Competitive Grant and Loan Programs;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT THAT:**

**1. RECITALS.** The foregoing “**WHEREAS**” clauses are true and correct and are hereby ratified and confirmed by the Board of Supervisors.

**2. APPROVAL OF AGREEMENT.** The execution of the attached Statewide Mutual Aid Agreement is hereby authorized, and the Agreement is hereby approved.

**3. EFFECTIVE DATE.** This Resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED** this 13<sup>th</sup> day of August, 2025.

ATTEST:

**LOWERY HILLS COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**Exhibit A**

Statewide Mutual Aid Agreement



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## **STATEWIDE MUTUAL AID AGREEMENT - 2023**

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management ("the Division") and the local government ("Participating Party") signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

### **ARTICLE I: DEFINITIONS**

As used in this Agreement, the following expressions shall have the following meanings:

- A. The "Agreement" is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement ("SMAA").



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The “Division” is the Florida Division of Emergency Management.
- C. A “Requesting Party” to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An “Assisting Party” to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The “Period of Assistance” is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A “Mission” is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A “local government” is any educational district, special district, or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An “educational district” is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A “tribal council” is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A “Resource Support Agreement” as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. “Proof of work” as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals’ emergency response activity at a tactical level.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

## ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

## ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

## ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)<sup>1</sup>.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

## ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

<sup>1</sup> FDEM approved documents such as activity logs and mutual aid forms can be found at:  
[https://portal.floridadisaster.org/projects/FROC/FROC\\_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D](https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D)



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

## ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

## ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

## ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Managements Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

## ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

## ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

***NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.***

*The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.*

*FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.*

**IN WITNESS WHEREOF**, the Parties have duly executed this Agreement on the date specified below:



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A COUNTY

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

ATTEST:  
CLERK OF THE CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS  
OF \_\_\_\_\_ COUNTY,  
STATE OF FLORIDA

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

Clerk or Deputy Clerk

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

Chair

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

Approved as to Form:

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

County Attorney



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A CITY

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

ATTEST:  
CITY CLERK

CITY OF \_\_\_\_\_  
STATE OF FLORIDA

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

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

Title: \_\_\_\_\_

Title: \_\_\_\_\_

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

Approved as to Form:

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

City Attorney



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A COUNTY SHERIFF'S OFFICE

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

\_\_\_\_\_

\_\_\_\_\_  
COUNTY SHERIFF'S OFFICE, STATE OF FLORIDA

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

Title: \_\_\_\_\_ Title: \_\_\_\_\_

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

Approved as to Form:

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

Attorney for Entity



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A COUNTY OR CITY FIRE DEPARTMENT/DISTRICT OFFICE

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

\_\_\_\_\_

\_\_\_\_\_  
COUNTY OR CITY FIRE DEPARTMENT/DISTRICT, STATE OF FLORIDA

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

Title: \_\_\_\_\_ Title: \_\_\_\_\_

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

Approved as to Form:

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

Attorney for Entity



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY AN EDUCATIONAL DISTRICT

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

\_\_\_\_\_

\_\_\_\_\_ SCHOOL DISTRICT, STATE OF FLORIDA

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

Title: \_\_\_\_\_ Title: \_\_\_\_\_

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

Approved as to Form:

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

Attorney for District



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY STATE COLLEGE, COMMUNITY COLLEGE OR STATE UNIVERSITY

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES  
OF \_\_\_\_\_  
STATE COLLEGE, COMMUNITY  
COLLEGE, or STATE OF FLORIDA

BOARD OF TRUSTEES  
OF \_\_\_\_\_  
UNIVERSITY,  
STATE OF FLORIDA

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

Clerk

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

Chairman

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

Approved as to Form:

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

Attorney for Board



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A SPECIAL DISTRICT

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

\_\_\_\_\_

\_\_\_\_\_ SPECIAL DISTRICT, STATE OF FLORIDA

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

Title: \_\_\_\_\_ Title: \_\_\_\_\_

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

Approved as to Form:

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

Attorney for District



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY AN AUTHORITY

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES  
OF \_\_\_\_\_  
AUTHORITY,  
STATE OF FLORIDA

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

Clerk

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

Chairman

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

Approved as to Form:

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

Attorney for Board



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A NATIVE AMERICAN TRIBE

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

\_\_\_\_\_

ATTEST:

TRIBAL COUNCIL OF THE  
\_\_\_\_\_ TRIBE OF FLORIDA

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

Council Clerk

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

Chairman

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

Approved as to Form:

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

Attorney for Council



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT

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

Kevin Guthrie, Executive Director or  
Ian Guidicelli, Authorized Designee

## LOWERY HILLS

COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

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

Title: \_\_\_\_\_ Title: \_\_\_\_\_

Date: **08/13/2025**

Approved as to Form:

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

Attorney for District



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. \_\_\_\_\_

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by \_\_\_\_\_

\_\_\_\_\_ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: \_\_\_\_\_

DATE: \_\_\_\_\_

I certify that the foregoing is an accurate copy of the Resolution adopted by

\_\_\_\_\_ on \_\_\_\_\_.

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_



# STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

## **STATEWIDE MUTUAL AID AGREEMENT – SAMPLE ATTACHMENT** **Encompassed Entities**

This notice is an acknowledgment of an amendment to the 2023 SMAA by the Florida Division of Emergency Management (“the Division”) which allows parent entities to include individual departments and subdivisions, within their authority, to be listed as SMAA designees eligible for SMAA request and assistance procedures.

By our authority and adoption of the attached 2023 Statewide Mutual Aid agreement, as the parent entity, the following departments and subdivisions will be included as SMAA signatories for all asset request, assistance, and applicable reimbursement processes:

*All entities listed herein will still require access to the DEMES Mutual Aid System for FDEM Reimbursement process requirements.*

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# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **10A**

Serial Number  
25-00306K

# Business Observer

Published Weekly  
Lakeland, Polk County, Florida

COUNTY OF POLK

STATE OF FLORIDA

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

being a Request for Proposal

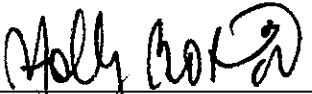
in the matter of Request for Proposals for Annual Audit Services

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

issues of 2/21/2025

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

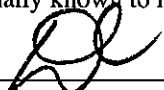
\*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

  
Holly Botkin

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

21st day of February, 2025 A.D.

by Holly Botkin who is personally known to me.

  
\_\_\_\_\_  
Notary Public, State of Florida  
(SEAL)



Donna Condon  
Comm.: HH 534210  
Expires: Jun. 29, 2028  
Notary Public - State of Florida

## LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Lowery Hills Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2024, with an option for 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 Polk County, Florida. The first contract will require that, among other things, the audit for the fiscal year ending September 30, 2024, be completed no later than June 30, 2025.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Sections 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 the proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Lowery Hills Community Development District." Proposals must be received by 12:00 p.m. on February 28, 2025 at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager  
February 21, 2025

25-00306

# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **10B**

**LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Lowery Hills Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2024, with an option for 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 Polk County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2024, be completed no later than June 30, 2025.

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

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

Proposers must provide one (1) 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, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Lowery Hills Community Development District." Proposals must be received by 12:00 p.m. on February 28, 2024, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

## **LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT**

### **REQUEST FOR PROPOSALS**

#### **District Auditing Services for Fiscal Year 2024**

Polk County, Florida

#### **INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than February 28, 2024 at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 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 (1) 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 – Lowery Hills 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.

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

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

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

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

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

**Total (100 Points)**

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

# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **10CI**

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

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

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

February 28, 2025

## **TABLE OF CONTENTS**

| <b><u>DESCRIPTION OF SECTION</u></b>     | <b><u>PAGE</u></b> |
|------------------------------------------|--------------------|
| A. Letter of Transmittal                 | 1-2                |
| B. Profile of the Proposer               |                    |
| Description and History of Audit Firm    | 3                  |
| Professional Staff Resources             | 4-5                |
| Ability to Furnish the Required Services | 5                  |
| Arbitrage Rebate Services                | 6                  |
| A. Governmental Auditing Experience      | 7-16               |
| B. Fee Schedule                          | 17                 |
| C. Scope of Work to be Performed         | 17                 |
| D. Resumes                               | 18-35              |
| E. Peer Review Letter                    | 36                 |
| Instructions to Proposers                | 37-38              |
| Evaluation Criteria                      | 39                 |



# 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 28, 2025

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

Dear District Manager:

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

## Experience

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



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

Lowery Hills Community Development District  
February 28, 2025

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

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

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

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

Very truly yours,

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

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

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

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

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

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

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

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

## Professional Staff Resources

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

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

Following is a brief description of each employee classification:

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

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

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

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

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

## **Professional Staff Resources (Continued)**

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

## **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

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

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

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

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

## **GOVERNMENTAL AUDITING EXPERIENCE**

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

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

## **Continuing Professional Education**

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

## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

### Quality Control Program

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

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

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

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

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

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

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

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

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

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

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

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

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

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

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

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### References

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

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

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Clearwater Cay Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

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

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### Other Governmental Organizations

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

### Current or Recent Single Audits.

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

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

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

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

### Counties

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

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

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

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### **Special Districts**

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

### **Schools and Colleges**

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

### **State and County Agencies**

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

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$3,800 for the year ended September 30, 2024. In addition, if a bond issuance occurs in the fiscal year ended September 30, 2024, the fee for our audit services will be \$5,200. The fee is contingent upon the financial records and accounting systems of Lowery Hills 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 Lowery Hills Community Development District as of September 30, 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

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

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 45 years

#### **Education**

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

#### **Registrations**

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

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

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

#### **Professional Experience**

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

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

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

Director

**Continuing Professional Education**

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

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

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Director – 31 years experience

#### **Education**

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

#### **Registrations**

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

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

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

#### **Professional Experience**

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

#### **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**

Staff Accountant – 12 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

### **Melissa Marlin, CPA**

Senior Staff Accountant – 11 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

### **Bryan Snyder**

Staff Accountant – 10 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

### **Maritza Stonebraker, CPA**

Senior Accountant – 9 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

### **Jonathan Herman, CPA**

Senior Staff Accountant – 11 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

**Tifanee Terrell, CPA**

Staff Accountant – 4 years

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

**Dylan Dixon**

Staff Accountant – 3 years

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

**Brennen Moore**

Staff Accountant – 1 year

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

### **Jordan Wood**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, A.A. – Accounting

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

**Katie Gifford**

Staff Accountant – 1 year

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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

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

|                                                |
|------------------------------------------------|
| <b>Personnel Qualifications and Experience</b> |
|------------------------------------------------|

### **Rayna Zicari**

Staff Accountant – 1 year

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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



6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
[BodinePerry.com](http://BodinePerry.com)

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

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

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

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

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

*Bodine Perry*

Bodine Perry

(BERGER\_REPORT22)



**LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2024**  
Polk County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than February 28, 2025, at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) unbound and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Lowery Hills Community Development District #2 Community Development District" on the face of it. Please include pricing for each additional bond issuance.

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

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

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

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

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

**LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION  
EVALUATION CRITERIA**

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

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

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

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

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

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

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

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

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

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

**Total (100 Points)**

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

# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **10CII**

# **Lowery Hills Community Development District**

|                 |
|-----------------|
| <b>Proposer</b> |
|-----------------|

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

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

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

**Contact:**

**Jim Hartley, CPA  
Principal**

# TABLE OF CONTENTS

## Letter of Transmittal

## Professional Qualifications

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

## Additional Data

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

## Technical Approach

|                                                                   |       |
|-------------------------------------------------------------------|-------|
| ➤ Agreement to Meet or Exceed the Performance Specifications..... | 10    |
| ➤ Tentative Audit Schedule .....                                  | 11    |
| ➤ Description of Audit Approach .....                             | 12-15 |
| ➤ Proposed Audit Fee.....                                         | 16    |

Lowery Hills  
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 Lowery Hills Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

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

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

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing by January 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 31<sup>st</sup>. Follow up review will be completed as necessary.

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

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

Very truly yours,

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

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

## PROFESSIONAL QUALIFICATIONS

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

### ➤ *Professional Staff Resources*

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

| <b>Professional Staff<br/>Classification</b> | <b>Number of<br/>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<br>Karen Russell, Clerk-Treasurer<br>(772)462-2300                         | 1984 - Current | √                                    | <b>Jim Hartley</b> |                                 |            | √                                   | <b>250-300</b> |
| City of Fort Pierce<br>Johnna Morris, Finance Director<br>(772)-460-2200                                  | 2005-current   | √                                    | <b>Mark Barnes</b> |                                 | √          | √                                   | <b>800</b>     |
| Fort Pierce Utilities Authority<br>Nina Hurtubise, Finance Director<br>(772)-466-1600                     | 2005-current   | √                                    | <b>Jim Hartley</b> | √                               | √          | √                                   | <b>600</b>     |
| Town of St. Lucie Village<br>Diane Robertson, Town Clerk<br>(772) 595-0663                                | 1999 – current | √                                    | <b>Jim Hartley</b> |                                 |            | √                                   | <b>100</b>     |
| City of Okeechobee Pension Trust Funds<br>Marita Rice, Supervisor of Finance<br>(863)763-9460             | 1998 – current | √                                    | <b>Jay McBee</b>   |                                 |            |                                     | <b>60</b>      |
| St. Lucie County Fire District 175 Pension Trust Fund<br>Chris Bushman , Captain<br>(772) 462-2300        | 1990 – current | √                                    | <b>Jay McBee</b>   |                                 |            |                                     | <b>60</b>      |
| Tradition Community Development District 1-10<br>Alan Mishlove, District Finance Manager<br>(407)382-3256 | 2002 - current | √                                    | <b>Jim Hartley</b> |                                 |            | √                                   | <b>350</b>     |
| Legends Bay Community Development District<br>Patricia Comings-Thibault<br>(321)263-0132                  | 2013-current   | √                                    | <b>Jim Hartley</b> |                                 |            |                                     | <b>50</b>      |
| Union Park Community Development District<br>Patricia Comings-Thibault<br>(321)263-0132                   | 2013-current   | √                                    | <b>Jim Hartley</b> |                                 |            |                                     | <b>50</b>      |
| Deer Island Community Development District<br>Patricia Comings-Thibault<br>(321)263-0132                  | 2013-current   | √                                    | <b>Jim Hartley</b> |                                 |            |                                     | <b>50</b>      |
| Park Creek Community Development District<br>Patricia Comings-Thibault<br>(321)263-0132                   | 2013-current   | √                                    | <b>Jim Hartley</b> |                                 |            |                                     | <b>50</b>      |
| Waterleaf Community Development District<br>Patricia Comings-Thibault<br>(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. A Tentative Schedule for Performing the Key phases of the Audit***

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

**b. SPECIFIC AUDIT APPROACH**

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

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

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

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

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

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

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Lowery Hills 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 Lowery Hills 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 Lowery Hills Community Development District as follows:

|                |          |
|----------------|----------|
| September 2024 | \$ 3,150 |
| September 2025 | \$ 3,300 |
| September 2026 | \$ 3,450 |
| September 2027 | \$ 3,600 |
| September 2028 | \$ 3,750 |

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

# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **10CIII**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **LOWERY HILLS**

**Community Development District**

Proposal Due: February 28, 2025  
12:00PM

**Submitted to:**

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

**Submitted by:**

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

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

**Fax** (561) 994-5823

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

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



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Table of Contents**

|                                              | <b>PAGE</b> |
|----------------------------------------------|-------------|
| EXECUTIVE SUMMARY / TRANSMITTAL LETTER ..... | 1           |
| FIRM QUALIFICATIONS.....                     | 3           |
| FIRM & STAFF EXPERIENCE.....                 | 6           |
| REFERENCES.....                              | 11          |
| SPECIFIC AUDIT APPROACH.....                 | 13          |
| COST OF SERVICES .....                       | 17          |
| SUPPLEMENTAL INFORMATION .....               | 19          |



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

February 28, 2025

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

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

Grau & Associates (Grau) welcomes the opportunity to respond to the Lowery Hills 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 David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@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**



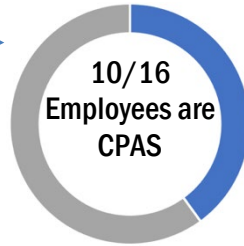
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team

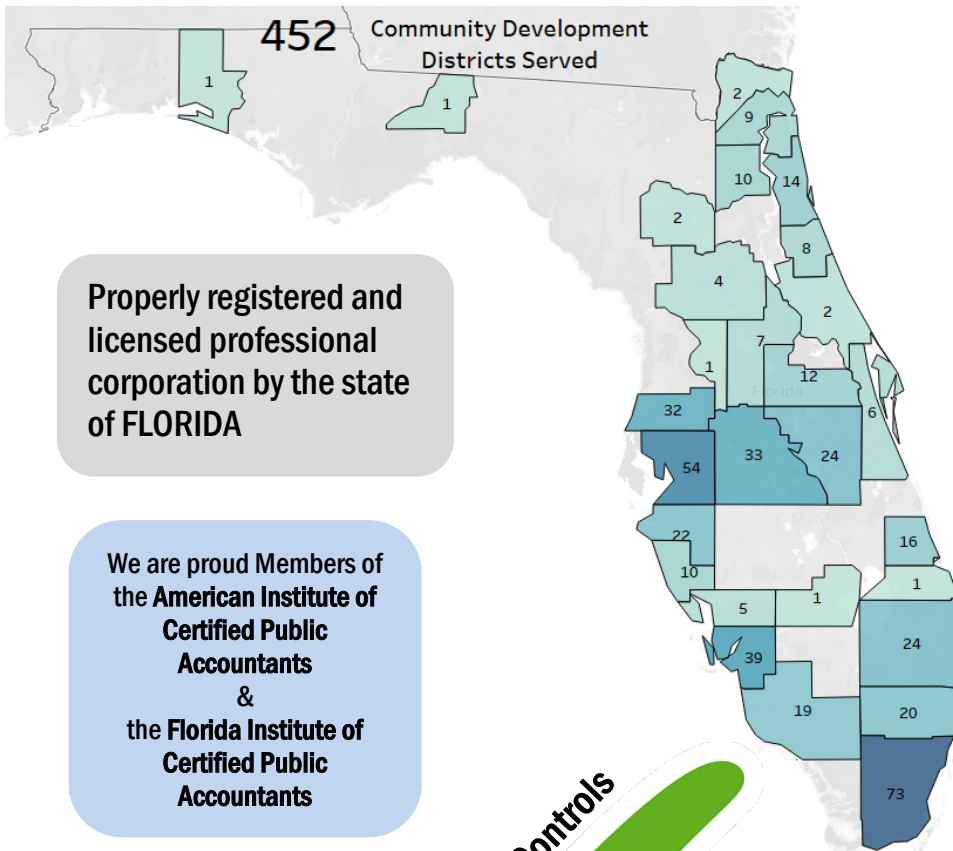


**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



**2005**

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

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

## Services Provided



**Quality Controls**

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

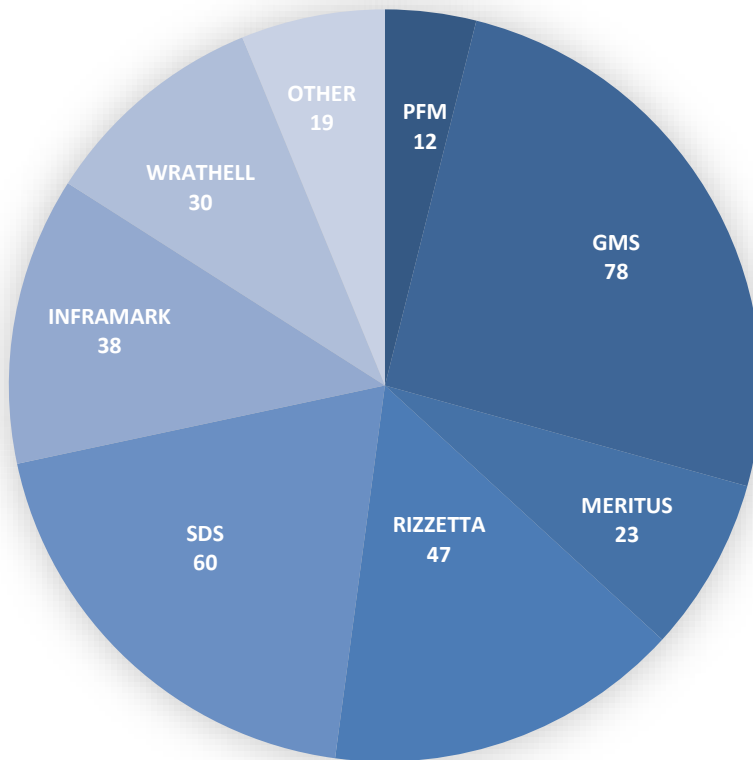
**Review Number: 594791**

## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*40 hours; Accounting,*

*Auditing and Other:*

*53 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*64 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

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

- Tony Grau

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

-David Caplivski

## **YOUR ENGAGEMENT TEAM**

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



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

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



## Antonio 'Tony' J. Grau, CPA

### Partner

Contact: [tgrau@graucpa.com](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     | <u>53</u>                                     |
| Total Hours                        | <u>93</u> (includes of 4 hours of Ethics CPE) |



**David Caplivski, CPA/CITP, Partner**  
**Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676**

***Experience***

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

***Education***

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

***Certifications and Certificates***

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

***Clients Served (partial list)***

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

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

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

***Professional Associations***

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

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

### Dunes Community Development District

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

---

### Two Creeks Community Development District

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

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### Journey's End Community Development District

|                           |                                                                                                         |
|---------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Scope of Work</b>      | Financial audit                                                                                         |
| <b>Engagement Partner</b> | Antonio J. Grau                                                                                         |
| <b>Dates</b>              | Annually since 2004                                                                                     |
| <b>Client Contact</b>     | Todd Wodraska, Vice President<br>2501 A Burns Road<br>Palm Beach Gardens, Florida 33410<br>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:

Is the recommendation cost effective?

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

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

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

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

### **Communications**

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

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

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

| <b>Year Ended September 30,</b> | <b>Fee</b>             |
|---------------------------------|------------------------|
| 2024                            | \$3,000                |
| 2025                            | \$3,100                |
| 2026                            | \$3,200                |
| 2027                            | \$3,300                |
| 2028                            | <u>\$3,400</u>         |
| <b>TOTAL (2024-2028)</b>        | <b><u>\$16,000</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<br/>Audit</b> | <b>Single<br/>Audit</b> | <b>Utility<br/>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 Lowery Hills 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).**

**LOWERY HILLS**

**COMMUNITY DEVELOPMENT DISTRICT**

**10D**

## LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT

### AUDITOR EVALUATION MATRIX

| RFP FOR ANNUAL AUDIT SERVICES               | ABILITY OF<br>PERSONNEL | PROPOSER'S<br>EXPERIENCE | UNDERSTANDING OF<br>SCOPE OF WORK | ABILITY TO FURNISH<br>REQUIRED SERVICES | PRICE     | TOTAL<br>POINTS |
|---------------------------------------------|-------------------------|--------------------------|-----------------------------------|-----------------------------------------|-----------|-----------------|
| PROPOSER                                    | 20 POINTS               | 20 POINTS                | 20 POINTS                         | 20 POINTS                               | 20 POINTS | 100 POINTS      |
|                                             |                         |                          |                                   |                                         |           |                 |
| Berger, Toombs, Elam, Gaines & Frank        |                         |                          |                                   |                                         |           |                 |
|                                             |                         |                          |                                   |                                         |           |                 |
| DiBartolomeo, McBee, Hartley & Barnes, P.A. |                         |                          |                                   |                                         |           |                 |
|                                             |                         |                          |                                   |                                         |           |                 |
| Grau & Associates                           |                         |                          |                                   |                                         |           |                 |
|                                             |                         |                          |                                   |                                         |           |                 |

NOTES:

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

Board Member's Signature

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

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

# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **13**

## RESOLUTION 2025-11

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT ELECTING OFFICER(S) OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Lowery Hills 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 Officer(s) of the District.

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT THAT:

**SECTION 1.** The following Officer(s) shall be elected as Officer(s) as of August 13, 2025:

Felix Rodriguez Assistant Secretary

**SECTION 2.** The following prior appointments by the Board remain unaffected by this Resolution:

Bill Fife is Chair

Owen Budorick is Vice Chair

Baron Woodard is Assistant Secretary

Candice Bain is Assistant Secretary

Eric Morrisette is Assistant Secretary

Craig Wrathell is Secretary

Ernesto Torres is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

**PASSED AND ADOPTED THIS 13<sup>TH</sup> DAY OF AUGUST, 2025.**

ATTEST:

**LOWERY HILLS COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

# **LOWERY HILLS**

## **COMMUNITY DEVELOPMENT DISTRICT**

# **14**

**LOWERY HILLS 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 ☐

## 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: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

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

**Standard:** CDD website contains 100% of the following information: most recent 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 and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☐ No ☐

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District Manager

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Chair/Vice Chair, Board of Supervisors

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Print Name

---

Print Name

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Date

---

Date

**LOWERY HILLS**  
**COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED**  
**FINANCIAL**  
**STATEMENTS**

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JUNE 30, 2025**

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2025**

|                                                                       | General<br>Fund | Debt<br>Service<br>Fund | Capital<br>Projects<br>Fund | Total<br>Governmental<br>Funds |
|-----------------------------------------------------------------------|-----------------|-------------------------|-----------------------------|--------------------------------|
| <b>ASSETS</b>                                                         |                 |                         |                             |                                |
| Cash                                                                  | \$16,659        | \$ -                    | \$ -                        | \$ 16,659                      |
| Investments                                                           |                 |                         |                             |                                |
| Reserve                                                               | -               | 869,403                 | -                           | 869,403                        |
| Construction                                                          | -               | -                       | 4,415                       | 4,415                          |
| Cost of issuance                                                      | -               | 25                      | -                           | 25                             |
| Escrow Subaccount                                                     | -               | -                       | 6,040,952                   | 6,040,952                      |
| Due from Landowner                                                    | 6,653           | -                       | -                           | 6,653                          |
| Prepaid expense                                                       | 705             | -                       | -                           | 705                            |
| Total assets                                                          | <u>24,017</u>   | <u>869,428</u>          | <u>6,045,367</u>            | <u>6,938,812</u>               |
| <b>LIABILITIES AND FUND BALANCES</b>                                  |                 |                         |                             |                                |
| Liabilities:                                                          |                 |                         |                             |                                |
| Accounts payable                                                      | \$19,136        | \$ -                    | \$ -                        | \$ 19,136                      |
| Due to Landowner                                                      | 213             | 4,226                   | 559                         | 4,998                          |
| Tax payable                                                           | 31              | -                       | -                           | 31                             |
| Landowner advance                                                     | 6,000           | -                       | -                           | 6,000                          |
| Total liabilities                                                     | <u>25,380</u>   | <u>4,226</u>            | <u>559</u>                  | <u>30,165</u>                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |                 |                         |                             |                                |
| Deferred receipts                                                     | <u>6,653</u>    | <u>-</u>                | <u>-</u>                    | <u>6,653</u>                   |
| Total deferred inflows of resources                                   | <u>6,653</u>    | <u>-</u>                | <u>-</u>                    | <u>6,653</u>                   |
| Fund balances:                                                        |                 |                         |                             |                                |
| Restricted for:                                                       |                 |                         |                             |                                |
| Debt service                                                          | -               | 865,202                 | -                           | 865,202                        |
| Capital projects                                                      | -               | -                       | 6,044,808                   | 6,044,808                      |
| Unassigned                                                            | <u>(8,016)</u>  | <u>-</u>                | <u>-</u>                    | <u>(8,016)</u>                 |
| Total fund balances                                                   | <u>(8,016)</u>  | <u>865,202</u>          | <u>6,044,808</u>            | <u>6,901,994</u>               |
| Total liabilities, deferred inflows of resources<br>and fund balances | <u>\$24,017</u> | <u>\$ 869,428</u>       | <u>\$ 6,045,367</u>         | <u>\$ 6,938,812</u>            |
| Total liabilities and fund balances                                   | <u>\$24,017</u> | <u>\$ 869,428</u>       | <u>\$ 6,045,367</u>         | <u>\$ 6,938,812</u>            |

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED JUNE 30, 2025**

|                                                                  | Current<br>Month  | Year to<br>Date   | Budget        | % of<br>Budget |
|------------------------------------------------------------------|-------------------|-------------------|---------------|----------------|
| <b>REVENUES</b>                                                  |                   |                   |               |                |
| Landowner contribution                                           | \$ 13,057         | \$ 56,527         | \$ 96,873     | 58%            |
| Total revenues                                                   | <u>13,057</u>     | <u>56,527</u>     | <u>96,873</u> | 58%            |
| <b>EXPENDITURES</b>                                              |                   |                   |               |                |
| <b>Professional &amp; administrative</b>                         |                   |                   |               |                |
| Supervisor                                                       | -                 | 215               | 2,000         | 11%            |
| Management/accounting/recording                                  | 4,000             | 36,000            | 48,000        | 75%            |
| Legal                                                            | 2,325             | 17,813            | 25,000        | 71%            |
| Engineering                                                      | -                 | -                 | 2,000         | 0%             |
| Audit                                                            | -                 | -                 | 4,500         | 0%             |
| Arbitrage rebate calculation*                                    | -                 | -                 | 500           | 0%             |
| Dissemination agent*                                             | -                 | -                 | 833           | 0%             |
| Telephone                                                        | 17                | 150               | 200           | 75%            |
| Postage                                                          | -                 | 70                | 500           | 14%            |
| Printing & binding                                               | 42                | 375               | 500           | 75%            |
| Legal advertising                                                | 55                | 90                | 5,500         | 2%             |
| Annual special district fee                                      | -                 | 175               | 175           | 100%           |
| Insurance                                                        | -                 | -                 | 5,500         | 0%             |
| Contingencies/bank charges                                       | 90                | 808               | 750           | 108%           |
| Website hosting & maintenance                                    | -                 | -                 | 705           | 0%             |
| Website ADA compliance                                           | -                 | 210               | 210           | 100%           |
| Total expenditures                                               | <u>6,529</u>      | <u>55,906</u>     | <u>96,873</u> | 58%            |
| <br>Excess/(deficiency) of revenues<br>over/(under) expenditures | <br>6,528         | <br>621           | <br>-         |                |
| <br>Fund balances - beginning                                    | <br>(14,544)      | <br>(8,637)       | <br>-         |                |
| Fund balances - ending                                           | <u>\$ (8,016)</u> | <u>\$ (8,016)</u> | <u>\$ -</u>   |                |

\*These items will be realized when bonds are issued

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND  
FOR THE PERIOD ENDED JUNE 30, 2025**

|                                                              | Current<br>Month  | Year To<br>Date   |
|--------------------------------------------------------------|-------------------|-------------------|
| <b>REVENUES</b>                                              |                   |                   |
| Interest                                                     | \$ 2,908          | \$ 5,758          |
| Total revenues                                               | <u>2,908</u>      | <u>5,758</u>      |
| <b>EXPENDITURES</b>                                          |                   |                   |
| <b>Debt service</b>                                          |                   |                   |
| Cost of issuance                                             | -                 | 212,000           |
| Total expenditures                                           | <u>-</u>          | <u>212,000</u>    |
| Excess/(deficiency) of revenues<br>over/(under) expenditures | 2,908             | (206,242)         |
| <b>OTHER FINANCING SOURCES/(USES)</b>                        |                   |                   |
| Bond proceeds                                                | -                 | 1,323,881         |
| Original issue discount                                      | -                 | (1,711)           |
| Underwriter's discount                                       | -                 | (246,500)         |
| Total other financing sources                                | <u>-</u>          | <u>1,075,670</u>  |
| Net change in fund balances                                  | 2,908             | 869,428           |
| Fund balances - beginning                                    | 862,294           | (4,226)           |
| Fund balances - ending                                       | <u>\$ 865,202</u> | <u>\$ 865,202</u> |

**LOWERY HILLS  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND  
FOR THE PERIOD ENDED JUNE 30, 2025**

|                                                              | Current<br>Month    | Year To<br>Date     |
|--------------------------------------------------------------|---------------------|---------------------|
| <b>REVENUES</b>                                              |                     |                     |
| Interest                                                     | \$ 22,625           | \$ 44,248           |
| Total revenues                                               | <u>22,625</u>       | <u>44,248</u>       |
| <b>EXPENDITURES</b>                                          |                     |                     |
| Construction costs                                           | -                   | 5,000,000           |
| Total expenditures                                           | <u>-</u>            | <u>5,000,000</u>    |
| Excess/(deficiency) of revenues<br>over/(under) expenditures | 22,625              | (4,955,752)         |
| <b>OTHER FINANCING SOURCES/(USES)</b>                        |                     |                     |
| Bond proceeds                                                | -                   | 11,001,119          |
| Total other financing sources/(uses)                         | <u>-</u>            | <u>11,001,119</u>   |
| Net change in fund balances                                  | 22,625              | 6,045,367           |
| Fund balances - beginning                                    | 6,022,183           | (559)               |
| Fund balances - ending                                       | <u>\$ 6,044,808</u> | <u>\$ 6,044,808</u> |

**LOWERY HILLS**  
**COMMUNITY DEVELOPMENT DISTRICT**

**MINUTES**

**DRAFT**

**MINUTES OF MEETING  
LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Lowery Hills Community Development District held a Regular Meeting on May 14, 2025 at 1:30 p.m., at the Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida 33850.

**Present:**

|                 |                     |
|-----------------|---------------------|
| Bill Fife       | Chair               |
| Owen Budorick   | Vice Chair          |
| Candice Bain    | Assistant Secretary |
| Baron Woodard   | Assistant Secretary |
| Eric Morrisette | Assistant Secretary |

**Also present:**

|                                |                  |
|--------------------------------|------------------|
| Ernesto Torres                 | District Manager |
| Jere Earlywine (via telephone) | District Counsel |

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Torres called the meeting to order at 1:32 p.m. Supervisors Woodard, Bain, Budorick, Fife and Supervisor-Appointee Eric Morrisette were present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

No members of the public spoke.

**THIRD ORDER OF BUSINESS**

**Administration of Oath to Eric Morrisette  
[Seat 5]; Term Expires November 2026**

• **Administration of Oath of Office (the following will be provided in a separate package)**

Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Mr. Eric Morrisette. Mr. Morrisette is familiar with the following:

**A. Required Ethics Training and Disclosure Filing**

- Sample Form 1 2023/Instructions

**B. Membership, Obligations and Responsibilities**

**C. Guide to Sunshine Amendments and Code of Ethics for Public Officers and Employees**

**D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers**

**FOURTH ORDER OF BUSINESS**

**Ratification of Resolution 2025-01, Electing and Removing Officers of the District and Providing for an Effective Date**

Mr. Torres presented Resolution 2025-01. The following nominations were made:

|                 |                     |
|-----------------|---------------------|
| Bill Fife       | Chair               |
| Owen Budorick   | Vice Chair          |
| Baron Woodard   | Assistant Secretary |
| Candice Bain    | Assistant Secretary |
| Eric Morrisette | Assistant Secretary |

No other nominations were made.

The following prior appointments by the Board were unaffected by this Resolution:

|                |                     |
|----------------|---------------------|
| Craig Wrathell | Secretary           |
| Ernesto Torres | Assistant Secretary |
| Craig Wrathell | Treasurer           |
| Jeff Pinder    | Assistant Treasurer |

**On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, Resolution 2025-01, Electing, as nominated, and Removing Officers of the District and Providing for an Effective Date, was ratified.**

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-05, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing**

**Severability; and Providing for an Effective Date**

Mr. Torres presented Resolution 2025-05. He reviewed the proposed Fiscal Year 2026 budget, which includes field operations and amenities expenditures. The budget is Landowner-funded, with expenses being funded as they are incurred.

**On MOTION by Mr. Fife and seconded by Ms. Bain, with all in favor, Resolution 2025-05, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law on August 13, 2025 at 1:30 p.m., at the Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida 33850; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing for an Effective Date, was adopted.**

**SIXTH ORDER OF BUSINESS**

**Discussion: Fiscal Year 2026 Meeting Schedule [Coincide with Kolter District Meetings]**

The consensus was to continue meeting on the second Wednesday of the month. The Board Members would like to change the meeting time from 1:30 p.m. to 11:00 a.m.

Mr. Torres stated that Staff will verify meeting room availability in advance of the next meeting. This item was deferred.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date**

This item was deferred.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-07, Ratifying, Confirming, and Approving the Sale of the Lowery Hills Community Development District Special Assessment Bonds, Series 2025; Ratifying, Confirming,**

and Approving the Actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and All District Staff Regarding the Sale and Closing of the Bonds; Determining Such Actions as Being in Accordance with the Authorization Granted by the Board; Providing a Severability Clause; and Providing an Effective Date

Mr. Torres presented Resolution 2025-07.

On MOTION by Mr. Fife and seconded by Mr. Woodard, with all in favor, Resolution 2025-07, Ratifying, Confirming, and Approving the Sale of the Lowery Hills Community Development District Special Assessment Bonds, Series 2025; Ratifying, Confirming, and Approving the Actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and All District Staff Regarding the Sale and Closing of the Bonds; Determining Such Actions as Being in Accordance with the Authorization Granted by the Board; Providing a Severability Clause; and Providing an Effective Date, was adopted.

#### **NINTH ORDER OF BUSINESS**

Consideration of Resolution 2025-04, Designating the Location of the Local District Records Office and Providing an Effective Date

This item was deferred.

#### **TENTH ORDER OF BUSINESS**

**Ratification of Developer's Agreement**

Mr. Torres presented the Developer's Agreement, previously executed by all parties.

On MOTION by Mr. Fife and seconded by Mr. Woodard, with all in favor, the Developer's Agreement, was ratified.

#### **ELEVENTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial Statements as of March 31, 2025**

On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, the Unaudited Financial Statements as of March 31, 2025, were accepted.

**TWELFTH ORDER OF BUSINESS**

Approval of February 12, 2025 Regular Meeting Minutes

On MOTION by Mr. Fife and seconded by Mr. Budorick, with all in favor, the February 12, 2025 Regular Meeting Minutes, as presented, were approved.

**THIRTEENTH ORDER OF BUSINESS**

Staff Reports

A. District Counsel: Kutak Rock LLP

B. District Engineer (Interim): Stephens Barrios Engineering

There were no District Counsel or District Engineer reports.

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

- NEXT MEETING DATE: June 11, 2025 at 1:30 PM

- QUORUM CHECK

The next meeting will be held on June 11, 2025, unless canceled.

**FOURTEENTH ORDER OF BUSINESS**

Board Members' Comments/Requests

There were no Board Members' comments or requests.

**FIFTEENTH ORDER OF BUSINESS**

Public Comments

No members of the public spoke.

**SIXTEENTH ORDER OF BUSINESS**

Adjournment

On MOTION by Ms. Bain and seconded by Mr. Fife, with all in favor, the meeting adjourned at 1:45 p.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

187  
188  
189  
190  
191

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Secretary/Assistant Secretary

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Chair/Vice Chair

**LOWERY HILLS**  
**COMMUNITY DEVELOPMENT DISTRICT**

**STAFF**  
**REPORTS**

| LOWERY HILLS COMMUNITY DEVELOPMENT DISTRICT                                          |                                                                       |         |
|--------------------------------------------------------------------------------------|-----------------------------------------------------------------------|---------|
|                                                                                      |                                                                       |         |
| BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE                          |                                                                       |         |
|                                                                                      |                                                                       |         |
| LOCATION                                                                             |                                                                       |         |
| <i>Lake Alfred Public Library, 245 N Seminole Avenue, Lake Alfred, Florida 33850</i> |                                                                       |         |
|                                                                                      |                                                                       |         |
| DATE                                                                                 | POTENTIAL DISCUSSION/FOCUS                                            | TIME    |
|                                                                                      |                                                                       |         |
| October 9, 2024 <b>CANCELED</b>                                                      | Regular Meeting                                                       | 1:30 PM |
|                                                                                      |                                                                       |         |
| November 13, 2024                                                                    | Regular Meeting                                                       | 1:30 PM |
|                                                                                      |                                                                       |         |
| December 11, 2024 <b>CANCELED</b>                                                    | Regular Meeting                                                       | 1:30 PM |
|                                                                                      |                                                                       |         |
| January 8, 2025 <b>CANCELED</b>                                                      | Regular Meeting                                                       | 1:30 PM |
|                                                                                      |                                                                       |         |
| February 12, 2025                                                                    | Regular Meeting                                                       | 1:30 PM |
|                                                                                      |                                                                       |         |
| March 12, 2025 <b>CANCELED</b>                                                       | Regular Meeting                                                       | 1:30 PM |
|                                                                                      |                                                                       |         |
| April 9, 2025 <b>CANCELED</b>                                                        | Regular Meeting                                                       | 1:30 PM |
|                                                                                      |                                                                       |         |
| May 14, 2025                                                                         | Regular Meeting<br><i>Presentation of FY2026 Proposed Budget</i>      | 1:30 PM |
|                                                                                      |                                                                       |         |
| June 11, 2025 <b>CANCELED</b>                                                        | Regular Meeting                                                       | 1:30 PM |
|                                                                                      |                                                                       |         |
| July 9, 2025 <b>CANCELED</b>                                                         | Regular Meeting                                                       | 1:30 PM |
|                                                                                      |                                                                       |         |
| August 13, 2025                                                                      | Public Hearings & Regular Meeting<br><i>Adoption of FY2026 Budget</i> | 1:30 PM |
|                                                                                      |                                                                       |         |
| September 10, 2025                                                                   | Regular Meeting                                                       | 1:30 PM |
|                                                                                      |                                                                       |         |