

Oak Creek Community Development District

Board of Supervisors

- | | |
|---|---|
| <input type="checkbox"/> David Gerald, Chairman | <input type="checkbox"/> Mark Vega, District Manager |
| <input type="checkbox"/> Sam Watson, Vice Chairman | <input type="checkbox"/> Vivek Babbar, District Counsel |
| <input type="checkbox"/> Ryan Gilbertsen, Assistant Secretary | <input type="checkbox"/> Robert Dvorak, District Engineer |
| <input type="checkbox"/> Adam Silva, Assistant Secretary | |
| <input type="checkbox"/> Lisa Vaile, Assistant Secretary | |

Meeting Agenda January 17, 2022 – 6:00 P.M.

*****MASKS ARE REQUIRED*****

Audit Committee:

1. Roll Call
2. Ranking of Audit Proposals [Page 3]
3. Adjournment

Regular Meeting:

1. Call to Order / Roll Call
2. Pledge of Allegiance
3. Audience Comments (3) minute time limit
4. Consent Agenda
 - A. Minutes of the November 15, 2021 Audit Committee and Meeting [Page 69]
 - B. Acceptance of the Financial Report [Page 74]
5. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - i. Audit Ranking Recommendations
 - ii. Authorization to Enter into a Three-Year Contract with the Selected Audit Firm
6. Supervisor Requests and Comments
7. Adjournment

Next Meeting February 21, 2022

Meeting Location at District Office:
2654 Cypress Ridge Boulevard, Suite 101
Wesley Chapel, FL 33544

www.oakcreekcdd.org

Audit Committee Meeting

Oak Creek Community Development District

Summary Sheet for Auditing Proposals

Firm Name ⁽¹⁾	Ability of Personnel (20 points)	Proposer's Experience (20 points)	Understanding of Scope of Work (20 points)	Ability to Furnish the Required Services (20 points)	Price (20 points)
Berger, Toombs, Elam, Gaines, & Frank	71 years of experience. Offices located in Fort Pierce and St. Lucie. References, resumes, peer review and professional organizations/ associations provided in proposal.	Independent auditors of the City of Fort Pierce for over 37 years and currently, the independent auditors for St. Lucie County since 2002, and for 38 of the 42 years that the county has been audited by CPA firms. Additionally, have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. They also presently audit over 75 Community Development Districts throughout Florida.	The proposal demonstrated a clear understanding of the scope of CDD audits.	Professional staff of 32; 14 with experience serving governmental entities (10 CPAs on staff). Firm has 5 partners and 1 principal. Disaster Recovery Plan addressed. Firm supports ongoing training of staff (CPEs).	FY21 - \$3,325 FY22 - \$3,325 FY23 - \$3,325 ----- Total - \$9,975
Grau & Associates	30 years of experience. Holds memberships in 9 professional governmental and accounting organizations. Provided references, team profiles and peer review.	Providing auditing services for 297 special districts throughout Florida. 98% of work is either audit or work related to government and non-profit entities.	Proposal included a three-phase approach to the audit process and demonstrated a clear understanding of the scope of CDD audits.	Professional staff of 15 including 3 partners and 10 professionals (9 CPAs on staff). Firm provides in-house training (CPEs).	FY21 - \$3,800 FY22 - \$4,000 FY23 - \$4,200 ----- Total - \$12,000

Notes

(1) Firms are listed alphabetically.

Oak Creek Community Development District

Ranking Sheet for Auditing Proposals

Firm Name ⁽¹⁾	Ability of Personnel (20 points)	Proposer's Experience (20 points)	Understanding of Scope of Work (20 points)	Ability to Furnish the Required Services (20 points)	Price (20 points)	Total Score (100 points)	Ranking
Berger, Toombs, Elam, Gaines, & Frank							
Grau & Associates							

Notes

(1) Firms are listed alphabetically.

**OAK CREEK
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

January 3, 2021

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

January 3, 2021

Oak Creek Community Development District
Inframark, Infrastructure Management Services
210 N University Drive, Suite 702
Coral Springs, FL 33071

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Oak Creek 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 Oak Creek 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.



Oak Creek Community Development District
January 3, 2021

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 Oak Creek 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 71 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 71 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 38 of the 42 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

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

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

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 14 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	9
Computer Specialist	1
Paraprofessional	8
Administrative	<u>4</u>
Total – all personnel	32

Following is a brief description of each employee classification:

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

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

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

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 Oak Creek Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE

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

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

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

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

As our firm performs approximately one hundred fifty 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

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development
District

Amelia Walk Community Development
District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development
District

Armstrong Community Development District

Avalon Park West Community Development
District

Bartram Springs Community Development
District

Baytree Community Development District

Beaumont Community Development District

Bella Collina Community Development
District

Boggy Branch Community Development
District

Boggy Creek Community Development
District

Bonnet Creek Community Development
District

Buckeye Park Community Development
District

Candler Hills East Community Development
District

Capital Region Community Development
District

Cedar Hammock Community Development
District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Central Lake Community Development District	Channing Park Community Development District
Cheval West Community Development District	Clearwater Cay Community Development District
Coconut Cay Community Development District	Colonial Country Club Community Development District
Connerton West Community Development District	Copper Creek Community Development District
Copperstone Community Development District	Creeside at Twin Creeks Community
Deer Run Community Development District	Dowden West Community Development District
DP1 Community Development District	Durbin Crossing Community Development District
Eagle Point Community Development District	East Nassau Stewardship District
Eastlake Oaks Community Development District	Easton Park Community Development District
Eden Hills Community Development District	Estancia at Wiregrass Community Development District
Estates at Cherry Lake Community Development District	Evergreen Community Development District
Finley Woosd Community Development District	Gateway Services Community Development District
Gramercy Farms Community Development District	Greenway Improvement District
Greyhawk Landing Community Development District	Griffin Lakes Community Development District
Habitat Community Development District	Harmony Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Harmony West Community Development District	Hawkstone Community Development District
Heritage Harbor South Community Development District	Heritage Isles Community Development District
Heritage Lake Park Community Development District	Heritage Landing Community Development District
Heritage Palms Community Development District	Heron Isles Community Development District
Highland Meadows II Community Development District	Julington Creek Community Development District
Laguna Lakes Community Development District	Lake Ashton Community Development District
Lake Bernadette Community Development District	Lakeside Plantation Community Development District
Landings at Miami Community Development District	Legends Bay Community Development District
Lexington Oaks Community Development District	Live Oak No. 2 Community Development District
Lucaya Community Development District	Madeira Community Development District
Magic Reserve Community Development District	Magnolia Creek Community Development District
Marhsall Creek Community Development District	Meadow Pointe IV Community Development District
Midtown Miami Community Development District	Mira Lago West Community Development District
Montecito Community Development District	Myrtle Creek Improvement District
Narcoossee Community Development District	Naturewalk Community Development District
New Port Tampa Bay Community Development District	Overoaks Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Paseo Community Development District	Pier Park Community Development District
Pine Ridge Plantation Community Development District	Piney Z Community Development District
Poinciana West Community Development District	Port of the Islands Community Development District
Portofino Isles Community Development District	Quarry Community Development District
Renaissance Commons Community District	Reserve #2 Community Development District
Reserve at Pradera Community Development District	Reserve Community Development District
River Hall Community Development District	River Place on the St. Lucie Community Development District
Rivers Edge Community Development District	Riverwood Estates Community Development
Rolling Hills Community Development District	Rolling Oaks Community Development District
Ryals Creek Community Development District	Sampson Creek Community Development District
San Simeon Community Development District	Sandmine Road Community Development District
Six Mile Creek Community Development District	South Fork Community Development District
South Shore Community Development District	South Village Community Development District
Southern Hills Plantation I Community Development District	St. John's Forest Community Development District
Stoneybrook South at ChampionsGate Community Development District	Stoneybrook South Community Development District
Stoneybrook West Community Development District	Storey Creek Community Development District
Terracina Community Development District	Tison's Landing Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Town of Kindred II Community Development District	TPOST Community Development District
Triple Creek Community Development District	TSR Community Development District
Turnbull Creek Community Development District	Twin Creeks North Community Development District
Urban Orlando Community Development District	Venetian Community Development District
Verano #2 Community Development District	Viera East Community Development District
VillaMar Community Development District	Vizcaya in Kendall Community Development District
Waterset North Community Development District	West Port Community Development District
Westside Community Development District	WildBlue Community Development District
Willow Creek Community Development District	Willow Hammock Community Development District
Wiregrass Community Development District	Wiregrass II Community Development District
Zephyr Ridge Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits.

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc.	Gateway Services Community Development District
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Members of our audit team have acquired extensive experience from performing or participating in over 2,100 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 \$3,325 for the years ended September 30, 2021, 2022, and 2023. The fee is contingent upon the financial records and accounting systems of Oak Creek 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 Oak Creek Community Development District as of September 30, 2021, 2022, and 2023. 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 – 41 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

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

Director

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

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

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 30 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 10 years

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

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

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 9 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Senior Staff Accountant – 8 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant – 5 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA

Staff Accountant – 4 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 7 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 4 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Taylor Nuccio

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Tifanee Terrell
Staff Accountant

Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Mathew Spinosa

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon
Staff Accountant

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

- ◆ Mr. Dixon is currently pursuing a bachelor's degree in Accounting.
- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



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

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

Report on the Firm's System of Quality Control

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

October 30, 2019

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, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA, CA 88187 email info@baggettcpa.com

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

**OAK CREEK COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2021, 2022 and 2023
Pasco County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than January 3, 2022, at the offices of the District Manager, located at 210 North University Drive, Suite 702, Coral Springs, FL 33071. 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) 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 – Oak Creek Community Development District" on the face of it.

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

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

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

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

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

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of 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 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
- E. Must perform audit field work at the office where the District records are maintained.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed contract 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 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 aforesaid contract award.

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

AUDITOR SELECTION EVALUATION CRITERIA

1. Ability of Personnel. (20 Points)

(E.g., geographic locations 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 Community Development Districts in other contracts; character, integrity, reputation, of respondent, 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 (E.g., the existence of any natural disaster plan for business operations).

5. Price. (20 Points)

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

OAK CREEK

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: January 03, 2022
11:00AM

Submitted to:

Oak Creek
Community Development District
210 North University Drive, Suite 702
Coral Springs, Florida 33071

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
 CERTIFIED PUBLIC ACCOUNTANTS

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January 03, 2022

Oak Creek Community Development District
210 North University Drive, Suite 702
Coral Springs, Florida 33071

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2021, with an option for two additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Oak Creek 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.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



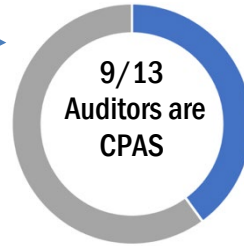
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



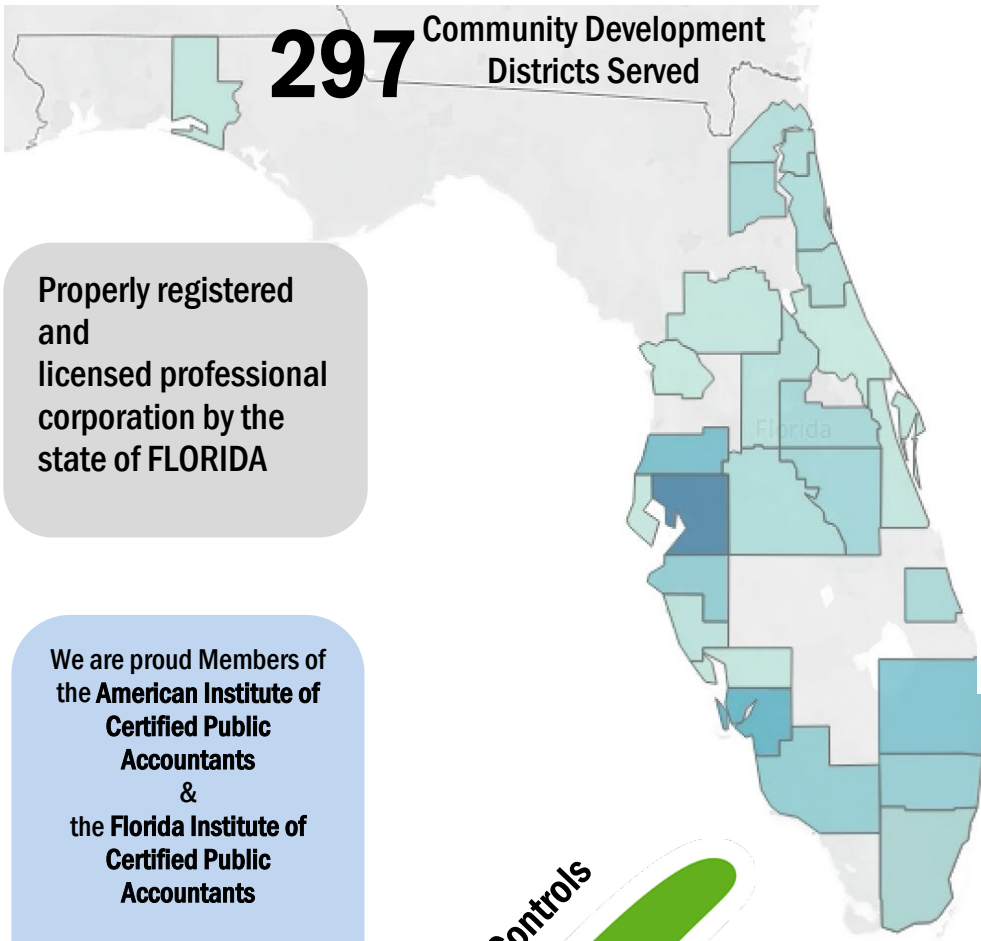
2005

Year founded

Services Provided



297 Community Development Districts Served



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**

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



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

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 February 20, 2020, 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, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

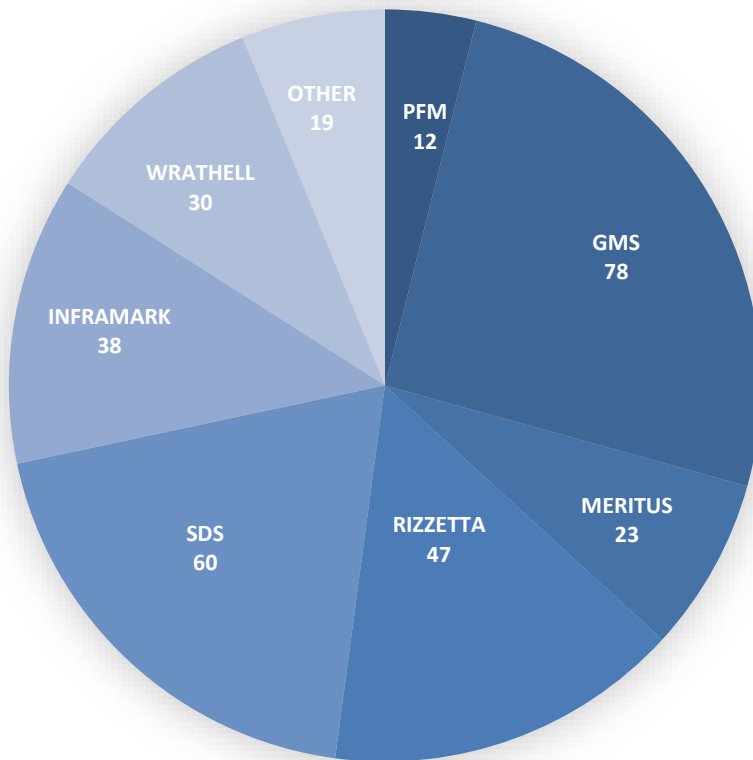
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

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: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 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."

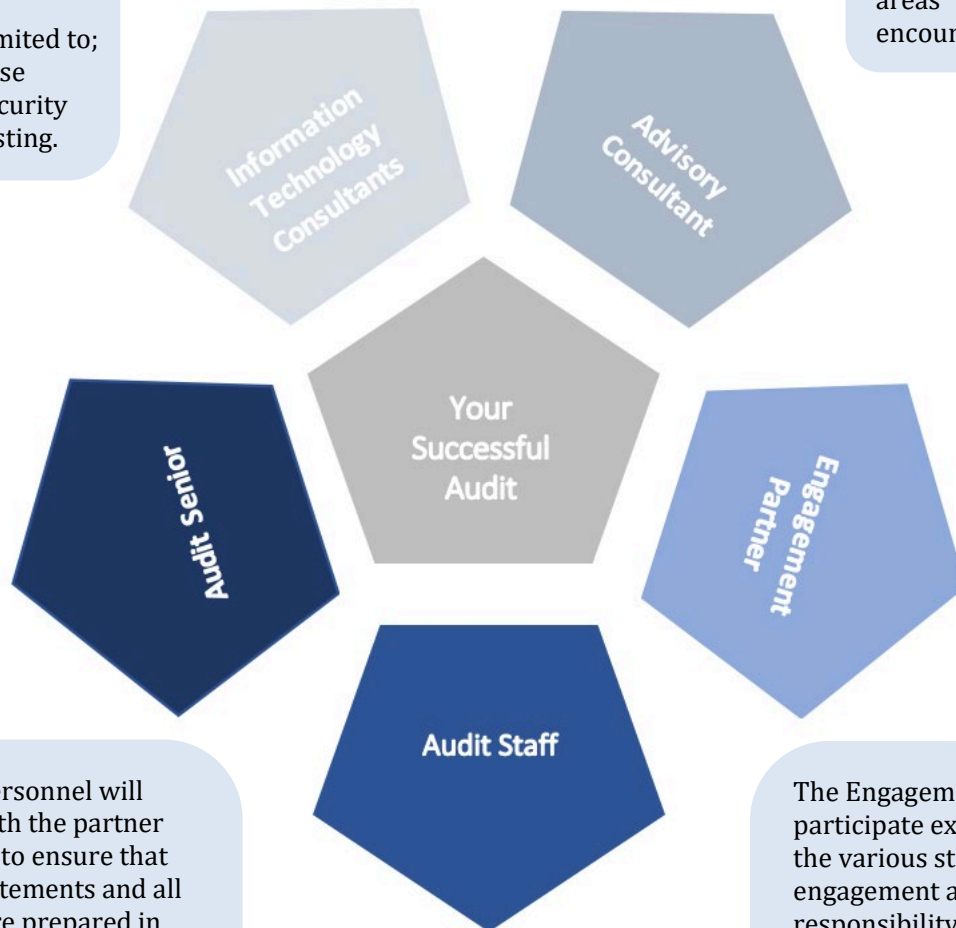
-Racquel McIntosh

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.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



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 Agenda Page #55

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner Agenda Page #56

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

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

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

47
58
105 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2021-2023 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2021	\$3,800
2022	\$4,000
2023	<u>\$4,200</u>
TOTAL (2021-2023)	<u>\$12,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment 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 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
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-Dade Venture Development District	✓			✓	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
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

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 Oak Creek 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.**

Regular Meeting

**MINUTES OF MEETING
OAK CREEK
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Oak Creek Community Development District was held on Monday, November 15, 2021 at 6:00 p.m. in the Inframark Office, 2654 Cypress Ridge Road, Suite 101, Wesley Chapel, Florida.

Present and constituting a quorum were:

David Gerald
Adam Silva
Lisa Vaile

Chairman
Assistant Secretary
Assistant Secretary

Also, present:

Mark Vega
Vivek Babbar
Robert Dvorak
Residents

District Manager
District Counsel (via telephone)
District Engineer (via telephone)

The following is a summary of the minutes and actions taken.

FIRST ORDER OF BUSINESS

Roll Call

- Mr. Vega called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Establishment of RFP Evaluation Criteria

On MOTION by Mr. Gerald seconded by Ms. Vaile, with all in favor, the evaluation criteria was approved. 4/0

THIRD ORDER OF BUSINESS

Authorization to Proceed with RFP

On MOTION by Mr. Gerald seconded by Mr. Silva, with all in favor, the to proceed with the RFP was approved. 4/0

FOURTH ORDER OF BUSINESS

Adjournment

With there being no other business,

On MOTION by Mr. Gerald seconded by Ms. Vaile, with all in favor, the meeting was adjourned.
--

Mark Vega, Secretary

**MINUTES OF MEETING
OAK CREEK
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Oak Creek Community Development District was held on Monday, November 15, 2021 at 6:00 p.m. in the Inframark Office, 2654 Cypress Ridge Road, Suite 101, Wesley Chapel, Florida.

Present and constituting a quorum were:

David Gerald	Chairman
Sam Watson	Vice Chairman
Adam Silva	Assistant Secretary
Lisa Vaile	Assistant Secretary

Also, present:

Mark Vega	District Manager
Vivek Babbar	District Counsel (via telephone)
Robert Dvorak	District Engineer (via telephone)
Residents	

The following is a summary of the minutes and actions taken.

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

- Mr. Vega called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

- The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS **Public Comments on Agenda Items (3)
Minute Time Limit**

- One comment was received.

FOURTH ORDER OF BUSINESS **Consent Agenda**

- A. Minutes of August 9, 2021
- B. Acceptance of the Financial Report
- C. Motion Assigning Fund Balance FY 2021
- D. Series 2015A-1 and A-2 Arbitrage Services Engagement

On MOTION by Mr. Gerald seconded by Mr. Watson, with all in favor, the Consent Agenda was approved. 4/0

FIFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

- None.

B. District Engineer

On MOTION by Mr. Gerald seconded by Ms. Vaile, with all in favor, the 11B Weir at a cost not to exceed \$15,000 was approved.

On MOTION by Mr. Watson seconded by Mr. Gerald, with all in favor, the Cliff Creek sump cleanout at a cost not to exceed \$4,500 was approved.

C. District Manager

i. Pressure Washing Proposals

- Provide quotes at the January meeting.

ii. Sidewalk Proposals

- Provide quotes for root barrier and to remove Oak trees on Cliff Creek.

iii. Operations and Maintenance Discussion

- The aboard consensus is for Bruce to work 32 hours per week.

iv. Dog Poop Pickup Proposal

- The Board was not interested.

v. Consideration of Resolution 2022-01 – Designating Registered Agent

On MOTION by Mr. Watson seconded by Mr. Gerald, with all in favor, Resolution 2022-01 Designating Registered Agent as Vivek K. Babbar of Straley, Robin, Vericker was adopted.

vi. Discussion of Vending Machines at the Pool

- The Board was not interested.

vii. Triangle Pool Update – Supply Chain

- Board was provided an update.

SIXTH ORDER OF BUSINESS

Supervisor Requests and Comments

- Mr. Watson requested an update on crosswalk from the Engineer. He also asked if they get a price for community waste pickup.
- Mr. Gerald noted the holiday lights need staples removed before payment. He requested that the Board look at the WREC lights by the dog park to match the swing set light and purchase a plastic book library.
- Ms. Vaile asked the Engineer to look at the creek water next to Pond 1 and the bridge. She also requested a quote for a water softener.
- Mr. Silva volunteered to install the book library.

SEVENTH ORDER OF BUSINESS

Adjournment

With there being no other business,

On MOTION by Mr. Watson seconded by Mr. Gilbertsen, with all in favor, the meeting was adjourned.
--

Mark Vega, Secretary

**Oak Creek
Community Development District**

Financial Report

November 30, 2021

Prepared by:



Table of Contents

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SUPPORTING SCHEDULES

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**Oak Creek
Community Development District**

Financial Statements

(Unaudited)

November 30, 2021

Balance Sheet
November 30, 2021

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2015 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 159,918	\$ -	\$ 159,918
Due From Other Funds	-	30,224	30,224
Investments:			
Money Market Account	17,459	-	17,459
Acquisition Fund	-	7,911	7,911
Prepayment Fund (A-2)	-	13,592	13,592
Reserve Fund (A-1)	-	153,927	153,927
Reserve Fund (A-2)	-	51,978	51,978
Prepaid Items	6,951	-	6,951
Deposits	3,055	-	3,055
TOTAL ASSETS	\$ 187,383	\$ 257,632	\$ 445,015
<u>LIABILITIES</u>			
Accounts Payable	\$ 1,981	\$ -	\$ 1,981
Due To Other Funds	30,224	-	30,224
TOTAL LIABILITIES	32,205	-	32,205
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	6,951	-	6,951
Deposits	3,055	-	3,055
Restricted for:			
Debt Service	-	257,632	257,632
Assigned to:			
Operating Reserves	73,245	-	73,245
Reserves-A/C	1,000	-	1,000
Reserves - Other	46,025	-	46,025
Reserves-Path	4,000	-	4,000
Reserves - Pools	4,000	-	4,000
Unassigned:	16,902	-	16,902
TOTAL FUND BALANCES	\$ 155,178	\$ 257,632	\$ 412,810
TOTAL LIABILITIES & FUND BALANCES	\$ 187,383	\$ 257,632	\$ 445,015

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-21 ACTUAL
REVENUES				
Interest - Investments	\$ 300	\$ 7	2.33%	\$ 2
Interest - Tax Collector	100	-	0.00%	-
Special Assmnts- Tax Collector	598,231	42,017	7.02%	42,017
Special Assmnts- Discounts	(23,929)	(1,730)	7.23%	(1,730)
Access Cards	250	15	6.00%	-
TOTAL REVENUES	574,952	40,309	7.01%	40,289

EXPENDITURES**Administration**

P/R-Board of Supervisors	10,000	800	8.00%	800
FICA Taxes	765	61	7.97%	61
ProfServ-Arbitrage Rebate	600	-	0.00%	-
ProfServ-Dissemination Agent	1,000	-	0.00%	-
ProfServ-Engineering	30,000	-	0.00%	-
ProfServ-Legal Services	13,000	467	3.59%	467
ProfServ-Mgmt Consulting	46,149	7,692	16.67%	3,846
ProfServ-Property Appraiser	150	-	0.00%	-
ProfServ-Trustee Fees	3,233	3,233	100.00%	-
ProfServ-Web Site Maintenance	3,392	1,748	51.53%	98
Auditing Services	3,000	-	0.00%	-
Postage and Freight	200	35	17.50%	29
Rentals & Leases	500	-	0.00%	-
Public Officials Insurance	2,729	2,430	89.04%	-
Printing and Binding	500	-	0.00%	-
Legal Advertising	1,000	-	0.00%	-
Misc-Assessment Collection Cost	11,965	806	6.74%	806
Misc-Contingency	50	-	0.00%	-
Office Supplies	125	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	128,533	17,447	13.57%	6,107

Public Safety

Contracts-Security Services	3,696	616	16.67%	308
Total Public Safety	3,696	616	16.67%	308

Electric Utility Services

Electricity - Streetlights	23,000	3,852	16.75%	1,926
Utility Services	10,000	1,702	17.02%	833
Total Electric Utility Services	33,000	5,554	16.83%	2,759

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-21 ACTUAL
<u>Garbage/Solid Waste Services</u>				
Utility - Refuse Removal	698	116	16.62%	58
Solid Waste Disposal Assessm.	680	824	121.18%	824
Total Garbage/Solid Waste Services	1,378	940	68.21%	882
<u>Water-Sewer Comb Services</u>				
Utility Services	10,000	1,555	15.55%	767
Total Water-Sewer Comb Services	10,000	1,555	15.55%	767
<u>Flood Control/Stormwater Mgmt</u>				
Contracts-Aquatic Control	24,660	4,110	16.67%	2,055
Stormwater Assessment	894	885	98.99%	885
R&M-Storm Water - Pond	8,000	369	4.61%	369
Total Flood Control/Stormwater Mgmt	33,554	5,364	15.99%	3,309
<u>Other Physical Environment</u>				
Contracts-Landscape	84,000	14,000	16.67%	7,000
Liability/Property Insurance	9,176	8,174	89.08%	-
R&M-Entry Feature	20,000	-	0.00%	-
R&M-Irrigation	7,000	-	0.00%	-
R&M-Mulch	13,320	13,320	100.00%	-
R&M-Plant&Tree Replacement	20,000	-	0.00%	-
Total Other Physical Environment	153,496	35,494	23.12%	7,000
<u>Capital Expenditures & Projects</u>				
Misc-Holiday Lighting	6,800	-	0.00%	-
Misc-Contingency	13,680	3,695	27.01%	3,695
Total Capital Expenditures & Projects	20,480	3,695	18.04%	3,695
<u>Road and Street Facilities</u>				
R&M-Bike Paths & Asphalt	1,200	-	0.00%	-
R&M-Parking Lots	1,200	-	0.00%	-
R&M-Sidewalks	15,000	-	0.00%	-
R&M-Pressure Washing	12,000	-	0.00%	-
Total Road and Street Facilities	29,400	-	0.00%	-
<u>Clubhouse, Parks and Recreation</u>				
ProfServ-Field Management	7,680	1,280	16.67%	640
Contracts-Mgmt Services	10,296	1,716	16.67%	858
Contracts-Pools	9,540	1,590	16.67%	795
Contractual Maint. Services	45,000	1,301	2.89%	837
Telephone/Fax/Internet Services	1,800	302	16.78%	151

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-21 ACTUAL
R&M-Facility	2,500	-	0.00%	-
R&M-Pools	7,000	134	1.91%	-
R&M Basketball Courts	7,000	-	0.00%	-
R&M-Playground	1,000	-	0.00%	-
Op Supplies - General	4,500	311	6.91%	(655)
Total Clubhouse, Parks and Recreation	96,316	6,634	6.89%	2,626
<u>Reserves</u>				
Reserve - Other	65,100	-	0.00%	-
Total Reserves	65,100	-	0.00%	-
TOTAL EXPENDITURES & RESERVES	574,953	77,299	13.44%	27,453
Excess (deficiency) of revenues				
Over (under) expenditures	(1)	(36,990)		12,836
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(1)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(1)	-	0.00%	-
Net change in fund balance	\$ (1)	\$ (36,990)		\$ 12,836
FUND BALANCE, BEGINNING (OCT 1, 2021)	192,168	192,168		
FUND BALANCE, ENDING	\$ 192,167	\$ 155,178		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-21 ACTUAL
REVENUES				
Interest - Investments	\$ 25	\$ 3	12.00%	\$ 1
Special Assmnts- Tax Collector	437,163	30,704	7.02%	30,704
Special Assmnts- Discounts	(17,487)	(1,264)	7.23%	(1,264)
TOTAL REVENUES	419,701	29,443	7.02%	29,441
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	8,743	589	6.74%	589
Total Administration	8,743	589	6.74%	589
Debt Service				
Principal Debt Retirement A-1	170,000	-	0.00%	-
Principal Debt Retirement A-2	50,000	-	0.00%	-
Interest Expense Series A-1	135,738	67,869	50.00%	67,869
Interest Expense Series A-2	51,450	25,725	50.00%	25,725
Total Debt Service	407,188	93,594	22.99%	93,594
TOTAL EXPENDITURES	415,931	94,183	22.64%	94,183
Excess (deficiency) of revenues				
Over (under) expenditures	3,770	(64,740)	-1717.24%	(64,742)
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	3,770	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	3,770	-	0.00%	-
Net change in fund balance	\$ 3,770	\$ (64,740)	-1717.24%	\$ (64,742)
FUND BALANCE, BEGINNING (OCT 1, 2021)	322,372	322,372		
FUND BALANCE, ENDING	\$ 326,142	\$ 257,632		

**Oak Creek
Community Development District**

Supporting Schedules

November 30, 2021

**Non-Ad Valorem Special Assessments - Pasco County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2022**

						ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received		General Fund	Debt Service Fund
Assessments Levied FY 2022				\$ 1,035,395		\$ 598,232	\$ 437,163
Allocation %				100%		58%	42%
11/04/21	\$ 6,313	\$ 357	\$ 129	\$ 6,799		\$ 3,928	\$ 2,871
11/12/21	34,133	1,451	697	36,280		20,962	15,318
11/19/21	27,887	1,186	569	29,642		17,126	12,515
TOTAL	\$ 68,333	\$ 2,994	\$ 1,395	\$ 72,721		\$ 42,017	\$ 30,704
% COLLECTED					7%	7%	7%
TOTAL O/S				\$ 962,674		\$ 556,215	\$ 406,459

Cash and Investment Report
November 30, 2021

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
<u>GENERAL FUND</u>					
Checking Account - Operating	BankUnited	Checking	n/a	0.00%	159,918
Public Funds Money Market	BankUnited	Money Market	n/a	0.25%	17,459
Subtotal-General Fund					\$177,377
<u>DEBT SERVICE FUND</u>					
Series 2015 Acquisition Fund	US Bank	Open Ended Comm. Paper	n/a	0.02%	\$7,911
Series 2015 Prepayment A-2	US Bank	Open Ended Comm. Paper	n/a	0.02%	13,592
Series 2015 Reserve Fund A-1	US Bank	Open Ended Comm. Paper	n/a	0.02%	153,927
Series 2015 Reserve Fund A-2	US Bank	Open Ended Comm. Paper	n/a	0.02%	51,978
Subtotal-Debt Service Fund					\$227,408
Total - All Funds					\$404,785

Oak Creek CDD

Bank Reconciliation

Bank Account No. 0130 Bank United GF
Statement No. 11-21
Statement Date 11/30/2021

G/L Balance (LCY)	159,917.98	Statement Balance	161,544.57
G/L Balance	159,917.98	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	161,544.57
Subtotal	159,917.98	Outstanding Checks	1,626.59
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	159,917.98	Ending Balance	159,917.98
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
11/16/2021	Payment	493	SAMUEL E. WATSON, JR	184.70	0.00	184.70
11/17/2021	Payment	498	BOARD OF COUNTY COMMISSIONERS	824.18	0.00	824.18
11/17/2021	Payment	499	COMPLETE I.T. SERVICE & SOLUTIONS	97.65	0.00	97.65
11/24/2021	Payment	501	SOLITUDE LAKE MANAGEMENT	369.08	0.00	369.08
11/26/2021	Payment	DD3594	FLORIDA FRONTIER LLC	150.98	0.00	150.98
Total Outstanding Checks.....				1,626.59		1,626.59

OAK CREEK

Community Development District

Payment Register by Fund
For the Period from 10/01/21 to 11/30/21
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001							
CHECK # 3576							
001	10/01/21	WITHLACOOCHIE RIVER ELECTRIC - ACH	091521 ACH	08/10-09/10/21 ELECTRIC UTILITY	Utility Services	543063-53100	\$934.02
001	10/01/21	WITHLACOOCHIE RIVER ELECTRIC - ACH	091521 ACH	08/10-09/10/21 ELECTRIC UTILITY	Electricity - Streetlighting	543013-53100	\$1,907.44
Check Total							\$2,841.46
CHECK # 3577							
001	10/01/21	WASTE CONNECTIONS OF FLORIDA - ACH	1019204	REFUSE REMOVAL 10/1-10/31/21	Utility - Refuse Removal	543020-53401	\$58.20
CHECK # 3578							
001	10/07/21	INNOVATIVE EMPLOYER SOLUTIONS-ACH	202120-INIT	PAYROLL FOR W/E 9/25/21	415-202025	534378-57231	\$699.79
CHECK # 472							
001	10/01/21	STRALEY & ROBIN	20429	EASEMENT ENCROACHMENT AGREEMENT	ProfServ-Legal Services	531023-51401	\$199.50
CHECK # 473							
001	10/05/21	TAMPA BAY TIMES	0000180621	NOTICE OF FY 2022 MEETING	Legal Advertising	548002-51301	\$138.80
CHECK # 474							
001	10/05/21	LANDSCAPE MAINTENANCE PROFESSIONALS	163224	GROUND MAINTENANCE- OCT 2021	Contracts-Landscape	534050-53908	\$7,000.00
CHECK # 475							
001	10/05/21	GOLDEN EYE TECHNOLOGY, LLC	19221OCT	OCT MONITORING SERVICES	Contracts-Security Services	534037-52001	\$308.00
CHECK # 476							
001	10/05/21	COMPLETE I.T. SERVICE & SOLUTIONS	7406	UNIFI DREAM MACHINE	ProfServ-Web Site Maintenance	531094-51301	\$1,189.90
CHECK # 477							
001	10/20/21	LANDSCAPE MAINTENANCE PROFESSIONALS	163431	MULCH THROUGHOUT PROPERTY	R&M-Mulch	546059-53908	\$13,320.00
CHECK # 478							
001	10/20/21	AQUA TRIANGLE 1 CORP	4214	SEPT POOL CLEANING THRU	Contracts-Pools	534078-57231	\$795.00
CHECK # 479							
001	10/20/21	INNERSYNC STUDIO LTD	19907	ANNUAL ADA COMPLIANCE 10/1/21-09/30/22	ProfServ-Web Site Maintenance	531094-51301	\$1,552.50
CHECK # 480							
001	10/29/21	INFRAMARK, LLC	68896	OCT MGNT SRVCS	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,845.75
001	10/29/21	INFRAMARK, LLC	68896	OCT MGNT SRVCS	Postage and Freight	541006-51301	\$5.83
001	10/29/21	INFRAMARK, LLC	68896	OCT MGNT SRVCS	Contracts-Mgmt Services	534001-57231	\$858.00
001	10/29/21	INFRAMARK, LLC	68896	OCT MGNT SRVCS	ProfServ-Field Management	531016-57231	\$640.00
Check Total							\$5,349.58
CHECK # 481							
001	10/29/21	DEPT. OF ECONOMIC OPPORTUNITY	84833	FY 21/22 DISTRICT FILING FEE	Annual District Filing Fee	554007-51301	\$175.00
CHECK # 482							
001	10/29/21	COMPLETE I.T. SERVICE & SOLUTIONS	7502	GOOGLE BUSINESS EMAIL	ProfServ-Web Site Maintenance	531094-51301	\$97.65
CHECK # 483							
001	10/29/21	JMT	36-181959	ENGG SVCS THRU SEPT 2021	ProfServ-Engineering	531013-51501	\$1,657.50

OAK CREEK

Community Development District

Payment Register by Fund
For the Period from 10/01/21 to 11/30/21
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 484							
001	10/29/21	SOLITUDE LAKE MANAGEMENT	PI-A00687234	OCT AQUATIC MAINT	Contracts-Aquatic Control	534067-53801	\$2,055.00
CHECK # 485							
001	11/04/21	LLS TAX SOLUTIONS INC	002485	ARBITRAGE P/E 9/24/2021	SERIES 2015 A-1	531002-51301	\$600.00
CHECK # 486							
001	11/04/21	LANDSCAPE MAINTENANCE PROFESSIONALS	163806	NOV GROUND MAINTENANCE	Contracts-Landscape	534050-53908	\$7,000.00
CHECK # 487							
001	11/04/21	GOLDEN EYE TECHNOLOGY, LLC	19221NOV	NOV MONITORING SERVICES	Contracts-Security Services	534037-52001	\$308.00
CHECK # 488							
001	11/04/21	AQUA TRIANGLE 1 CORP	102788	REPAIR STENNER FEEDER FOR BRINE TANK	Contracts-Pools	534078-57231	\$133.90
CHECK # 489							
001	11/10/21	AQUA TRIANGLE 1 CORP	5343	MONTHLY CLEANING SERVICES	Contracts-Pools	534078-57231	\$795.00
CHECK # 490							
001	11/10/21	SOLITUDE LAKE MANAGEMENT	PI-A00705383	LAKE/POND MNGT- NOV 21	Contracts-Aquatic Control	534067-53801	\$2,055.00
CHECK # 491							
001	11/10/21	LOUIS SMITH	4278	DOWN PAYMENT - ELECTRICAL SERVICE	Misc-Contingency	549900-53918	\$3,000.00
CHECK # 496							
001	11/17/21	US BANK	6305481	ADMIN FEES 10/1-9/30/22 2015 SERIES	ProfServ-Trustee Fees	531045-51301	\$3,232.50
CHECK # 497							
001	11/17/21	MIKE FASANO	0020-00A00	2021 STORM WTR NON-AD VALOREM TAX	Stormwater Assessment	538001-53801	\$884.64
CHECK # 498							
001	11/17/21	BOARD OF COUNTY COMMISSIONERS	00200-00A00-0000	2021 SOLID WASTE ASSESSMENT	Solid Waste Disposal Assessm.	549094-53401	\$824.18
CHECK # 499							
001	11/17/21	COMPLETE I.T. SERVICE & SOLUTIONS	7666	GOOGLE BUSINESS EMAIL	ProfServ-Web Site Maintenance	531094-51301	\$97.65
CHECK # 500							
001	11/24/21	INFRAMARK, LLC	70022	11/21- MGMT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,845.75
001	11/24/21	INFRAMARK, LLC	70022	11/21- MGMT FEES	Postage and Freight	541006-51301	\$4.51
001	11/24/21	INFRAMARK, LLC	70022	11/21- MGMT FEES	Contracts-Mgmt Services	534001-57231	\$858.00
001	11/24/21	INFRAMARK, LLC	70022	11/21- MGMT FEES	ProfServ-Field Management	531016-57231	\$640.00
Check Total							\$5,348.26
CHECK # 501							
001	11/24/21	SOLITUDE LAKE MANAGEMENT	PI-A00711044	NEW COMPRESSOR FOR FOUNTAIN	R&M-Storm Water - Pond	546086-53801	\$369.08
CHECK # DD3581							
001	10/15/21	PASCO COUNTY UTILITIES SERVICES BRANCH - ACH	09212021 ACH	WATER SERVICE 08/06 - 09/07	Utility Services	543063-53601	\$788.14
CHECK # DD3583							
001	10/15/21	INNOVATIVE EMPLOYER SOLUTIONS-ACH	202121-INIT ACH	PAYROLL FOR W/E 10/9/2021	415-202025	534378-57231	\$267.38

OAK CREEK

Community Development District

**Payment Register by Fund
For the Period from 10/01/21 to 11/30/21
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # DD3584							
001	10/29/21	WITHLACOOCHEE RIVER ELECTRIC - ACH	101421 ACH	09/10-10/11 ELECTRIC UTILITY	Utility Services	543063-53100	\$869.01
001	10/29/21	WITHLACOOCHEE RIVER ELECTRIC - ACH	101421 ACH	09/10-10/11 ELECTRIC UTILITY	Electricity - Streetlighting	543013-53100	\$1,926.17
Check Total							\$2,795.18
CHECK # DD3585							
001	10/29/21	FRONTIER FLORIDA LLC	100121-3175 ACH	OCTOBER SERVICE - A/C #8137790368	Telephone/Fax/Internet Services	541009-57231	\$150.98
CHECK # DD3586							
001	11/03/21	PASCO COUNTY UTILITIES SERVICES BRANCH - ACH	102021 ACH	PASCO CO UTILITIES 09/07-10/06	Utility Services	543063-53601	\$766.53
CHECK # DD3587							
001	11/03/21	WASTE CONNECTIONS OF FLORIDA - ACH	1036481	LOCK/SERVICE CHARGE SVC 11/01/21-11/30/21	Utility - Refuse Removal	543020-53401	\$58.20
CHECK # DD3590							
001	10/25/21	FRONTIER FLORIDA LLC	100121-21 ACH	SRV PERIOD OCTOBER - A/C #8137790368	Telephone/Fax/Internet Services	541009-57231	\$150.98
CHECK # DD3591							
001	11/22/21	Cardmember Service	102521-3321 ACH	PASCO TURF&TRACTOR/CIRCLE K/WAL-MART	Op Supplies - General	552001-57231	\$966.20
CHECK # DD3592							
001	10/29/21	INNOVATIVE EMPLOYER SOLUTIONS-ACH	202122- INIT-ACH	PAYROLL FOR W/E 10/23/21	415-202025	534378-57231	\$196.67
CHECK # DD3593							
001	11/12/21	INNOVATIVE EMPLOYER SOLUTIONS-ACH	202123-INIT-ACH	PAYROLL FOR W/E 11/06/21	415-202025	534378-57231	\$172.10
CHECK # DD3594							
001	11/26/21	FRONTIER FLORIDA LLC	110121-3175 ACH	NOVEMBER SERVICE - A/C #8137790368	Telephone/Fax/Internet Services	541009-57231	\$150.98
CHECK # DD3595							
001	11/26/21	WITHLACOOCHEE RIVER ELECTRIC - ACH	111121 ACH	UTILITIES- SVC DATES 10/11/21-11/08/21	Utility Services	543063-53100	\$833.14
001	11/26/21	WITHLACOOCHEE RIVER ELECTRIC - ACH	111121 ACH	UTILITIES- SVC DATES 10/11/21-11/08/21	Electricity - Streetlighting	543013-53100	\$1,926.17
Check Total							\$2,759.31
CHECK # DD3596							
001	11/26/21	INNOVATIVE EMPLOYER SOLUTIONS-ACH	202124-INIT	GROSS WAGES W/E- 11/20/21	415-202025	534378-57231	\$665.10
CHECK # 492							
001	11/16/21	LISA M. VAILE	PAYROLL	November 16, 2021 Payroll Posting			\$184.70
CHECK # 493							
001	11/16/21	SAMUEL E. WATSON, JR	PAYROLL	November 16, 2021 Payroll Posting			\$184.70
CHECK # 494							
001	11/16/21	ADAM T. SILVA	PAYROLL	November 16, 2021 Payroll Posting			\$184.70
CHECK # 495							
001	11/16/21	DAVID J. GERALD	PAYROLL	November 16, 2021 Payroll Posting			\$184.70
Fund Total							\$72,712.64
Total Checks Paid							\$72,712.64

Notes to the Financial Statements
November 30, 2021

General Fund

► **Financial Highlights**

Total General Fund revenues are at approximately 7% of Adopted Budget and Assessments are 7% collected.

Total General Fund expenditures & Reserves are approximately 13% of Adopted Budget below the prorated 17%.

Due to / from - Balance of due to/from will be transferred to US Bank in January.

► **Assets**

Cash and Investments - See Cash and Investment Report for further details. Bank United is the District's Money Market & General Fund account.

Prepaid Items - Christmas decorations & Frontier Florida Telephone.

Deposits - FPL Utility Deposits.

► **Liabilities**

Accounts Payable - Invoices paid in current month but not for current month.

Accrued Expenses - None.
