



**MEADOW PINES
COMMUNITY DEVELOPMENT
DISTRICT**

**BROWARD COUNTY
SPECIAL BOARD MEETING
OCTOBER 15, 2020
9:30 A.M.**

Special District Services, Inc.
6625 Miami Lakes Drive, Suite 374
Miami Lakes, FL 33014

www.meadowpinescdd.org

305.777.0761 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
MEADOW PINES COMMUNITY DEVELOPMENT DISTRICT
SPECIAL BOARD MEETING

October 15, 2020

9:30 a.m.

JOIN BY VIDEO ACCESS: <https://us02web.zoom.us/j/3341025013>

Meeting ID: 334 102 5013

Call-In: 929-436-2866

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
 - 1. July 16, 2020 Special Board Meeting & Public Hearing.....Page 2
- G. Old Business
 - 1. Update Regarding South Broward Drainage District 5-Year Re-Certification (Phase 2)
- H. New Business
 - 1. Consider South Florida Water Management District (SFWMD) Permit Name Transfer.....Page 7
 - 2. Consider Resolution No. 2020-05 – Adopting a Fiscal Year 2019/2020 Amended Budget.....Page 9
- I. Auditor Selection Committee
 - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 14
- J. Administrative Matters
 - 1. Discussion Regarding Election Protocol and Declaring Vacancies Effective November 17th
- K. Board Members Comments
- L. Adjourn

Broward Daily Business Review

Oct. 7, 2020

Miscellaneous Notices

NOTICE OF SPECIAL BOARD MEETING OF THE MEADOW PINES COMMUNITY DEVELOPMENT DISTRICT

NOTICE IS HEREBY GIVEN that the Meadow Pines Community Development District (the "District") will hold a Special Board Meeting (the "Meeting") of its Board of Supervisors (the "Board") on October 15, 2020, at 9:30 a.m. to be conducted by telephonic and video conferencing communications media technology pursuant to Executive Orders 20-52, 20-69, and 20-112, 20-114, 20-150, 20-179, 20-193, and 20-246 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, May 8, 2020, June 24, 2020, July 29, 2020, August 7, 2020, and September 30, 2020, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes. The Meeting is being held for the necessary public purpose of considering the Fiscal Year 2019/2020 Amended Budget. At such time the Board is so authorized and may consider any business that may lawfully and properly come before it.

While it is necessary to hold the Meeting utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Participants may attend the Meeting by accessing the District's website, www.meadowpinescdd.org and clicking on the meeting link you will find on the homepage, or utilizing the following login information: Join by URL for VIDEO ACCESS at: <https://us02web.zoom.us/j/3341025013>

OR

Call In At: 929-436-2866

Meeting ID: 334 102 5013

A copy of the budget and/or the agenda for the Meeting may be obtained at the offices of the District Manager, c/o Special District Services, Inc., at (561) 630-4922 or nnguyen@sdsinc.org (the "District Manager's Office") during normal business hours.

The Meeting is open to the public and will be conducted in accordance with the provisions of Florida law for special districts. The Meeting may be continued to a date, time, and place to be specified on the record at the Meeting.

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

As indicated above, this Meeting will be conducted by media communications technology. Anyone requiring assistance in order to obtain access to the telephonic, video conferencing, or other communications media technology being utilized to conduct this Meeting should contact the District Manager's Office at least forty-eight (48) hours prior to the Meeting. Similarly, any person requiring or that otherwise may need assistance accessing or participating in this Meeting because of a disability or physical impairment is strongly encouraged to contact the District Manager's Office at least forty-eight (48) hours in advance so that arrangements may be made.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the Meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**MEADOW PINES COMMUNITY
DEVELOPMENT DISTRICT**

www.meadowpinescdd.org

10/7 20-56/0000492051B

**MEADOW PINES COMMUNITY DEVELOPMENT DISTRICT
SPECIAL BOARD MEETING & PUBLIC HEARING
JULY 16, 2020**

***Note:** The Meadow Pines Community Development District (the “District”) Special Board Meeting was held via technological means as a result of the public health emergency that exists in the State of Florida as a consequence of the COVID-19 coronavirus, in light of the guidelines established by the Centers for Disease Control for the protection of all members of the community, and with the authority granted by Executive Orders issued by Governor Ron DeSantis, including Executive Order 20-69 (Emergency Management—COVID-19—Local Government Public Meetings) authorizing the use of communications technology, as provided in Section 120.54(5)(b)2, Florida Statutes.*

A. CALL TO ORDER

District Manager Nancy Nguyen called the July 16, 2020, Special Board Meeting of the Meadow Pines Community Development District (the “District”) to order at 9:46 a.m. via technological means pursuant to Executive Orders 20-52, 20-69, 20-112, 20-114 and 20-150 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, May 8, 2020, and June 23, 2020, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

B. PROOF OF PUBLICATION

Proof of publication was presented that notice of the Special Board Meeting had been published in the *Broward Daily Business Review* on July 7, 2020, as legally required.

C. ESTABLISH A QUORUM

Ms. Nguyen determined that the virtual attendance of Chairperson Douglas Harrison, Vice Chairperson Leon Brown and Supervisor Jennifer Marmanillo constituted a quorum and it was in order to proceed with the meeting.

Also in virtual attendance were: District Manager Nancy Nguyen of Special District Services, Inc.; General Counsel Vanessa Steinerts of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.; and Maria Hernandez of Miami Management, Inc.

D. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. March 19, 2020, Regular Board Meeting

Ms. Nguyen presented the minutes of the March 19, 2020, Regular Board Meeting and asked if there were any corrections and/or revisions. There being none, a **motion** was made by Mr. Harrison, seconded by Ms. Marmanillo and passed unanimously approving the minutes of the March 19, 2020, Regular Board Meeting, as presented.

G. OLD BUSINESS

1. Update Regarding South Florida Water Management District (SFWMD) Environmental Resource Permit (ERP) Compliance

Ms. Nguyen advised that SFWMD conducted an inspection of the District's conservation area on May 20, 2020. She explained that she was in receipt of a letter from SFWMD reflecting that the District was in compliance with the special conditions of the Environmental Resource Permit.

H. NEW BUSINESS

1. Consider Resolution No. 2020-02 – Amending Date and Time for Public Hearing

Ms. Nguyen presented Resolution No. 2020-02, entitled:

RESOLUTION NO. 2020-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MEADOW PINES COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION NO. 2020-01; AMENDING THE DATE AND TIME FOR THE PUBLIC HEARING TO CONSIDER THE FISCAL YEAR 2020/2021 FINAL BUDGET AND ASSESSMENTS AND AUTHORIZING THE SECRETARY AND DISTRICT MANAGER TO TAKE CERTAIN ACTIONS TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

Ms. Nguyen advised that because the May 21, 2020, Public Hearing had been rescheduled to July 16, 2020, it was in order to *amend* Resolution No. 2020-01. A discussion ensued after which:

A **motion** was made by Mr. Harrison, seconded by Mr. Brown and passed unanimously approving Resolution 2020-02, *as presented*; thereby, *amending* Resolution 2020-01.

2. Consider Resolution No. 2020-04 – Adopting a Fiscal Year 2020/2021 Regular Meeting Schedule

RESOLUTION NO. 2020-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MEADOW PINES COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2020/2021 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Ms. Nguyen provided an explanation for the document. A discussion ensued after which:

A **motion** was made by Ms. Marmanillo, seconded by Mr. Brown and unanimously passed to approve and adopt Resolution No. 2020-04, *as presented*; thereby setting the 2020/2021 regular meeting schedule and authorizing the publication thereof, as required by law.

3. Discussion Regarding South Broward Drainage District 5-Year Re-Certification (Phase 2) & Proposals Stormwater System Inspection Deficiencies Punch List

Ms. Nguyen advised that Sun-Tech Engineering, Inc. and South Broward Drainage District (SBDD) had conducted a second inspection of the District's stormwater drainage system, which is required as part of the 5-year re-certification condition outlined on the South Broward Drainage Surface Water Management permit. Ms. Nguyen presented the deficiencies punch list provided by Sun-Tech and explained that fifteen (15) drainage outfall runs require water jet cleaning. Additionally, there is one (1) structure which requires cleaning. Ms. Nguyen further explained that once Phase 2 of this project has been completed, SBDD and Sun-Tech will conduct a third inspection. The purpose of the third inspection is to determine if there are tree roots present in the drainage outfall runs. If tree roots are present, SBDD will request that the vegetation be removed as part of Phase 3 of the project. In response to the punch list received from Sun-Tech, Ms. Nguyen obtained three (3) proposals to conduct the work required. Ms. Nguyen presented the proposals to the Board.

- BD Environmental Group, LLC \$2,160
- Proline Vactor Services, Inc. \$2,710
- PCI Stormwater Solutions, Inc. \$5,780

A discussion ensued after which:

A **motion** was made by Ms. Marmanillo, seconded by Mr. Harrison and unanimously passed accepting the proposal from BD Environmental Group, Inc. in the amount of \$2,160, authorizing District Counsel the prepare a Small Project Agreement; and further authorizing the District Manager to complete any other necessary requirements on behalf of the District to commence the project. Additionally, the motion further authorizes a not to exceed amount of \$5,000 for the removal of vegetation for Phase 3; thus authorizing District Counsel the prepare a Small Project Agreement; and further authorizing the District Manager to complete any other necessary requirements on behalf of the District to commence Phase 3.

4. Consider Selection of the Audit Committee and Approve Auditor Evaluation Criteria for RFP

Ms. Nguyen stated that an audit was required for the District fiscal year ending September 30, 2020, and it would be in order for the Board to appoint an Audit Committee to commence the auditor selection process pursuant to 218.391, *Florida Statutes*.

A **motion** was made by Mr. Harrison, seconded by Mr. Brown and unanimously passed appointing the full Board and the District Manager as the Audit Committee.

At approximately 10:15 a.m., Ms. Nguyen recessed the Special Board Meeting and simultaneously called to order a meeting of the Audit Committee.

Ms. Nguyen presented the selection criteria information and an outline of material for the Request for Audit Proposals for the District. A discussion ensued after which:

A **motion** was made by Ms. Marmanillo, seconded by Mr. Brown and unanimously passed approving the criteria for the selection of an auditor, as presented, and instructed the District Manager to proceed, as required, to advertise for requests for proposals ("RFP") for the fiscal years ending September 30, 2020, 2021 and 2022; and to include in the proposal package an **option** for an additional 2-year renewal (2023 and 2024).

There being no further Audit Committee business to conduct, Ms. Nguyen adjourned the Audit Committee Meeting and simultaneously reconvened the Special Board Meeting of the District at approximately 10:18 a.m.

Ms. Nguyen stated that it would be appropriate for the Board to accept the actions of the Audit Committee, as outlined hereinabove. A discussion ensued after which:

A **motion** was made by Mr. Harrison, seconded by Ms. Marmanillo and unanimously passed accepting the actions of the Audit Committee.

NOTE: At approximately 10:19 a.m., Ms. Nguyen recessed the Special Meeting and simultaneously opened the Public Hearing.

I. PUBLIC HEARING

1. Proof of Publication

Ms. Nguyen presented proof of publication that notice of the Public Hearing had been published in the *Broward Daily Business Review* on June 30, 2020, and July 7, 2020, as legally required.

2. Receive Public Comments on Fiscal Year 2020/2021 Final Budget

Ms. Nguyen opened the public comment portion of the public hearing to receive comments on the 2020/2021 fiscal year final budget and non-ad valorem special assessments. There being no comments, Ms. Nguyen closed the public comment portion of the Public Hearing.

3. Consider Resolution No. 2020-03 – Adopting a Fiscal Year 2020/2021 Final Budget

Ms. Nguyen presented Resolution No. 2020-03, entitled:

RESOLUTION NO. 2020-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MEADOW PINES COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2020/2021 FINAL BUDGET INCLUDING NON-AD VALOREM SPECIAL ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

Ms. Nguyen explained that the document provides for approving and adopting the fiscal year 2020/2021 final budget and non-ad valorem special assessment tax roll. A discussion ensued after which:

A **motion** was made by Ms. Marmanillo, seconded by Mr. Brown and unanimously passed to approve and adopt Resolution No. 2020-03, *as presented*; thereby setting the 2020/2021 final budget and non-ad valorem special assessment tax roll.

NOTE: At approximately 10:22 a.m., Ms. Nguyen closed the Public Hearing and simultaneously reconvened the Special Meeting.

ADMINISTRATIVE MATTERS

1. Staff Report, as Required

There was no Staff Report at this time.

J. BOARD MEMBER COMMENTS

Ms. Nguyen stated that the District meeting was scheduled for August 20, 2020.

K. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Ms. Marmanillo, seconded by Mr. Harrison and unanimously passed to adjourn the Special Board Meeting at 10:24 a.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

Request for Surface Water Management, Water Use or Wetland Resource Permit Transfer

(To be completed, executed and submitted by the new owner)

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Regulation Division

3301 Gun Club Road

West Palm Beach, FL 33406

www.sfwmd.gov/ePermitting

It is hereby requested that District Permit No.(s) 06-04288-W, issued under Application No.(s) 100930-4 be transferred as follows:

FROM: Name Standard Pacific Homes, Inc.
 Address _____
 City _____ State _____ ZIP _____
 Project Name Meadow Pines Phase II
 Permitted Acreage 22.70

TO: Name Meadow Pines Community Development District / Cobblestone Community Association, Inc.(co-permittee)
 Address 2501 A. Burns Road
 City Palm Beach Gardens State FL ZIP 33410
 E-mail Address twodraska@sdsinc.org Acreage to be transferred 22.70
 Project Name Cobblestone

Enclosed are the following documents:

- ☒ Recorded copy of documents effectuating transfer of ownership
☐ Permit Application Processing fee(s)
☐ Project or boundary map

Pursuant to Rule 40E-1.6107 and Rule 40E-2.351 (Water Use), Florida Administrative Code, the undersigned agrees to be bound by all terms and conditions of the permit, including any subsequent modifications thereto. Authorization for any proposed modification to the project shall be applied for and obtained prior to conducting such modification.

(Deviation from the permitted acreage, such as the purchase of less acreage than permitted, or from any activities authorized by a District Permit shall require a Permit modification prior to consideration of Permit transfer).

Todd Wodraska

Print Name of New Permittee

Authorized Signature

District Manager
 Title

561 630-4922
 Telephone Number

9/28/20
 Date

Co-permittee: Cobblestone Community Association, Inc.

Name: Maria Hernandez

Title: _____

Authorized Signature: _____ Date: _____

Telephone No.: _____

Incorporated by reference in subsection 40E-1.6107(1), F.A.C.



4577 Nob Hill Road, Suite 102
Sunrise, FL 33351
www.suntecheng.com

Certificate of Auth. #7097/LB 7019
Phone (954) 777-3123
Fax (954) 777-3114

September 23rd, 2020

South Florida Water Management District
Attn: Tammy Alonso
3301 Gun Club Road
West Palm Beach, FL 33406

RE: Request for Irrigation Water use permit transfer (Permit 06-04288-W) from developer to Meadow Pines CDD and Cobblestone Community Association (HOA) co-permittee.

Dear Mrs. Alonso:

Pursuant to our conversation on September 22nd, 2020, please find attached the following items needed to transfer the existing irrigation Water use permit from the developer (Standard Pacific Homes) to Meadow Pines CDD (owner) and co-permittee Cobblestone Community Association (HOA).

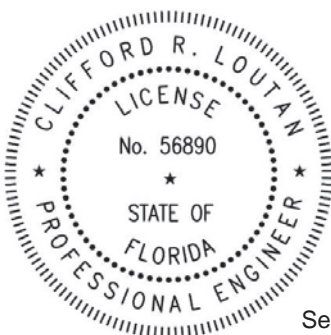
- SFWMD Form 0483 Request for Surface Water Management, Water Use or Wetland Resource Permit Transfer
- Property ownership of the Lakes / Conservation area (Meadow Pines CDD)

As discussed, Meadow Pines CDD is the owner of the lakes and conservation area where the irrigation source of water is withdrawn. The water withdrawal associated with Permit 06-04288-W is then used to irrigate the common areas located within the Cobblestone Community Association (HOA) and therefore they will be listed as a co-permittee on the transferred permit.

I trust the information provided is sufficient to meet your needs; however, should you have any questions or require additional information, please let me know and I can provide.

Sincerely,
SUN-TECH ENGINEERING, INC.

Clifford R. Loutan, P.E.
Principal / District Engineer – Meadow Pines CDD



This item has been digitally signed and sealed by Clifford R. Loutan, P.E. on the date adjacent to the seal. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

September 23, 2020

Clifford R. Loutan
2020.09.23 15:16:52 -04'00'

RESOLUTION NO. 2020-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MEADOW PINES COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2019/2020 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Meadow Pines Community Development District (the “District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MEADOW PINES COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2019/2020 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 15th day of October, 2020.

ATTEST:

**MEADOW PINES
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Meadow Pines Community Development District

**Amended Final Budget For
Fiscal Year 2019/2020
October 1, 2019 - September 30, 2020**

CONTENTS

- I AMENDED FINAL OPERATING FUND BUDGET**
- II AMENDED FINAL DEBT SERVICE FUND BUDGET**

AMENDED FINAL BUDGET
MEADOW PINES COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2019/2020
OCTOBER 1, 2019 - SEPTEMBER 30, 2020

	FISCAL YEAR 2019/2020 BUDGET 10/1/19 - 9/30/20	AMENDED FINAL BUDGET 10/1/19 - 9/30/20	YEAR TO DATE ACTUAL 10/1/19 - 9/29/20
REVENUES			
O & M Assessments	49,910	51,205	51,205
Debt Assessments	691,982	695,356	695,356
Other Revenues	1,000	175	175
Interest Income	300	245	245
TOTAL REVENUES	\$ 743,192	\$ 746,981	\$ 746,981
EXPENDITURES			
Supervisor Fees	2,400	600	600
Payroll Taxes	200	46	46
Engineering	2,250	11,000	8,063
Management	13,896	13,896	13,896
Legal	9,000	8,000	6,738
Assessment Roll	6,000	6,000	6,000
Audit Fees	3,600	3,600	3,600
Arbitrage Rebate Fee	600	600	600
Insurance	7,300	5,426	5,426
Legal Advertisements	950	1,500	1,108
Miscellaneous	900	750	351
Postage	275	140	131
Office Supplies	550	230	213
Dues & Subscriptions	175	175	175
Trustee Fees	6,820	6,815	6,815
Continuing Disclosure Fee	1,000	1,000	1,000
Website Management	2,000	2,000	2,000
Reserve	2,799	2,000	0
Stormwater Management	0	20,000	18,890
TOTAL EXPENDITURES	\$ 60,715	\$ 83,778	\$ 75,652
REVENUES LESS EXPENDITURES	\$ 682,477	\$ 663,203	\$ 671,329
Bond Payments	(650,463)	(655,916)	(655,916)
BALANCE	\$ 32,014	\$ 7,287	\$ 15,413
County Appraiser & Tax Collector Fee	(14,838)	(15,945)	(15,945)
Discounts For Early Payments	(29,676)	(26,343)	(26,343)
EXCESS/ (SHORTFALL)	\$ (12,500)	\$ (35,001)	\$ (26,875)
Carryover From Prior Year	12,500	12,500	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (22,501)	\$ (26,875)

FUND BALANCE AS OF 9/30/19
FY 2019/2020 ACTIVITY
FUND BALANCE AS OF 9/30/20

\$95,045
(\$35,001)
\$60,044

Notes

Carryover From Prior Year Of \$12,500 was used to reduce Fiscal Year 2019/2020 Assessments.
\$11,875 Of Fund Balance To Be Used To Reduce 2020/2021 Assessments.

AMENDED FINAL BUDGET
MEADOW PINES COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2019/2020
OCTOBER 1, 2019 - SEPTEMBER 30, 2020

	FISCAL YEAR 2019/2020 BUDGET 10/1/19 - 9/30/20	AMENDED FINAL BUDGET 10/1/19 - 9/30/20	YEAR TO DATE ACTUAL 10/1/19 - 9/29/20
REVENUES			
Interest Income	100	4,719	4,713
NAV Tax Collection	650,463	655,916	655,916
Total Revenues	\$ 650,563	\$ 660,635	\$ 660,629
EXPENDITURES			
Principal Payments (2014A-1)	285,000	285,000	285,000
Principal Payments (2014A-B)	50,000	50,000	50,000
Bond Redemption	6,315	0	0
Interest Payments (2014A-1)	241,360	245,635	245,635
Interest Payments (2014A-B)	67,888	69,325	69,325
Total Expenditures	\$ 650,563	\$ 649,960	\$ 649,960
Excess/ (Shortfall)	\$ -	\$ 10,675	\$ 10,669

FUND BALANCE AS OF 9/30/19	\$550,445
FY 2019/2020 ACTIVITY	\$10,675
FUND BALANCE AS OF 9/30/20	\$561,120

Notes

Reserve Fund (2014-1) Balance = \$265,215*. Reserve Fund (2014-2) Balance = \$60,100*.

Revenue Fund Balance = \$235,805*.

Revenue Fund Balance To Be Used To Make 2014-1 11/1/2020 Interest Payment Of \$118,543 and 2014-2 11/1/2020 Interest Payment Of \$33,225.

* Approximate Amounts

Series 2014-1 Bond Refunding Information

Original Par Amount =	\$7,125,000	Annual Principal Payments Due:
Interest Rate =	1.05% - 4.625%	May 1st
Issue Date =	May 2014	Annual Interest Payments Due:
Maturity Date =	May 2034	May 1st & November 1st

Par Amount As Of 9/30/20 = \$5,495,000

Series 2014-2 Bond Refunding Information

Original Par Amount =	\$1,385,000	Annual Principal Payments Due:
Interest Rate =	5.75% - 6.00%	May 1st
Issue Date =	May 2014	Annual Interest Payments Due:
Maturity Date =	May 2034	May 1st & November 1st

Par Amount As Of 9/30/20 = \$1,120,000

October 15, 2020

RE: Meadow Pines Community Development District

The Meadow Pines Community Development District (the "District") is required to select an auditor to perform the audit for the district for the years ending September 30, 2020, September 30, 2021 and September 30, 2022; with an option for an additional two year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2020, September 30, 2021 and September 30, 2022 audits. The proposed fee for the audit for fiscal year ending September 30, 2020 is \$3,200.00. The proposed fee for the audit for fiscal year ending September 30, 2021 is \$3,300.00. The proposed fee for the audit for fiscal year ending September 30, 2022 audit is \$3,400.00. The proposed fee for the audit for fiscal year ending September 30, 2023 (option year) is \$3,500.00. And the proposed fee for the audit for fiscal year ending September 30, 2024 (option year) is \$3,600.00. The approved fee for the fiscal year ending September 30, 2019 audit, which Grau & Associates has completed, was \$3,600.00. The approved Audit Fee budget for Fiscal Year 2020/2021 is \$3,700.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2020, September 30, 2021 and September 30, 2022 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/23 and 9/30/24).

Special District Services, Inc.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

MEADOW PINES

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: September 10, 2020
4:00PM

Submitted to:

Meadow Pines
Community Development District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

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

Table of Contents

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



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

September 10, 2020

Meadow Pines Community Development District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2020-2022, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Meadow Pines 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. First, we ensure that the transition to a new firm is as smooth and seamless as possible. 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



2 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

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

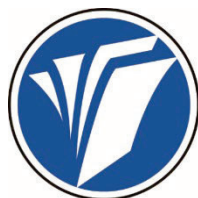
cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

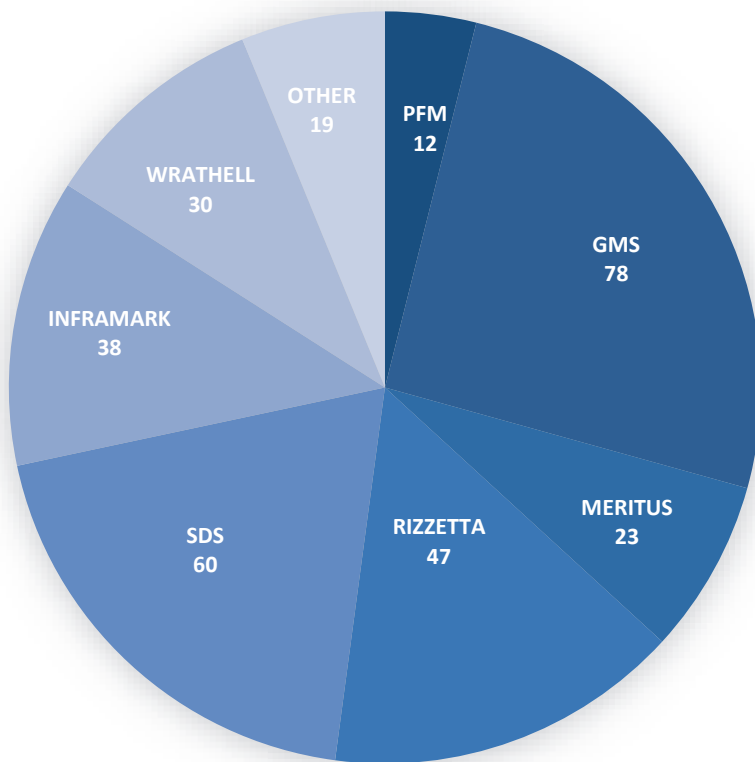
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

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:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

38 hours; Accounting,

Auditing and Other:

56 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."

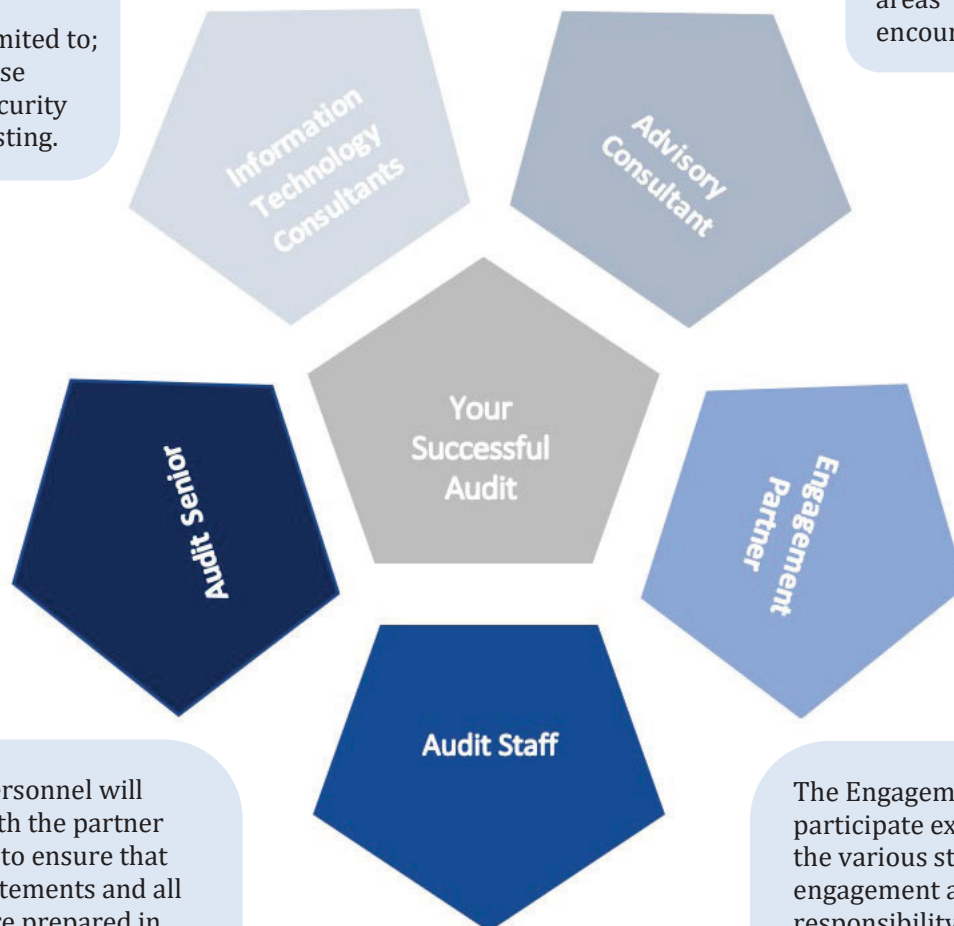
-Racquel McIntosh

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

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	58
Total Hours	82 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

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)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	38
Accounting, Auditing and Other	56
Total Hours	94 (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

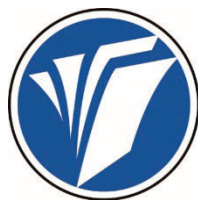
Two Creeks Community Development District

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?

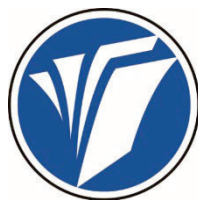
To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

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, 2020-2024 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2020	\$3,200
2021	\$3,300
2022	\$3,400
2023	\$3,500
2024	<u>\$3,600</u>
TOTAL (2020-2024)	<u>\$17,000</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
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
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	331	5	3	326	

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 Meadow Pines 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.**