



**DEL WEBB OAK CREEK  
COMMUNITY DEVELOPMENT  
DISTRICT**

**LEE COUNTY  
REGULAR BOARD MEETING  
NOVEMBER 14, 2022  
11:30 A.M.**

Special District Services, Inc.  
27499 Riverview Center Boulevard, #253  
Bonita Springs, FL 33134

[www.delwebboakcreekcdd.org](http://www.delwebboakcreekcdd.org)

561.630.4922 Telephone

877.SDS.4922 Toll Free

561.630.4923 Facsimile

**AGENDA**  
**DEL WEBB OAK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
24311 Walden Center Drive, Suite 300  
Bonita Springs, FL 34134  
**REGULAR BOARD MEETING**  
November 14, 2022  
11:30 A.M.

- 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. August 29, 2022 Regular Board Meeting & Public Hearing.....Page 2
- G. Old Business
- H. New Business
  - 1. Consider Resolution No. 2022-31 – Adopting a Fiscal Year 2021/2022 Amended Budget..Page 9
- I. Auditor Selection Committee
  - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 12
- J. Administrative Matters
  - 1. Readvertising for District Engineer
- K. Board Members Comments
- L. Adjourn

The News-Press  
media group  
news-press.com A GANNETT COMPANY

Attn:  
DEL WEBB OAK CREEK CDD  
2501 BURNS RD STE A  
PALM BEACH GARDENS, FL 33410

State of Wisconsin, County of Brown:  
Before the undersigned authority personally appeared  
Nicole Jacobs, who on oath says that  
he or she is a Legal Assistant of the News-Press, a daily  
newspaper published at Fort Myers in Lee County, Florida; that  
the attached copy of advertisement, being a Legal Ad in the  
matter of

DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT  
DISTRICT FISCAL YEARS 2021/2022 & 2022/2023 REGULAR  
MEETING SCHEDULES NOTICE IS HEREBY GIVEN that the B  
of Supervi

In the Twentieth Judicial Circuit Court was published in said  
newspaper editions dated in the issues of or by publication on  
the newspaper's website, if authorized, on :

08/19/2022

Affiant further says that the said News-Press is a paper of  
general circulation daily in Lee County and published at Fort  
Myers, in said Lee County, Florida, and that the said newspaper  
has heretofore been continuously published in said Lee County,  
Florida each day and has been entered as periodicals matter at  
the post office in Fort Myers, in said Lee County, Florida, for a  
period of one year next preceding the first publication of the  
attached copy of advertisement; and affiant further says that  
he or she has never paid nor promised any person, firm or  
corporation any discount, rebate, commission or refund for the  
purpose of securing this advertisement for publication in said  
newspaper editions dated:

Sworn to and Subscribed before me this 19th of August 2022,  
by legal clerk who is personally known to me.

Nicole Jacobs  
Affiant

Shelly Hora  
Notary State of Wisconsin, County of Brown

8-25-23

My commission expires

# of Affidavits 1

This is not an invoice

SHELLY HORA  
Notary Public  
State of Wisconsin

DEL WEBB OAK CREEK COMMUNITY  
DEVELOPMENT DISTRICT  
FISCAL YEARS 2021/2022 & 2022/2023  
REGULAR MEETING SCHEDULES

NOTICE IS HEREBY GIVEN that the  
Board of Supervisors of the Del Webb  
Oak Creek Community Development  
District will hold Regular Meetings in  
the offices of Pulte located at 24311  
Walden Center Drive, Suite 300, Bonita  
Springs, Florida 34134 at 11:30 a.m. on  
the following dates:

- August 29, 2022
- October 10, 2022
- November 14, 2022
- December 12, 2022
- January 9, 2023
- February 13, 2023
- March 13, 2023
- April 10, 2023
- May 8, 2023
- June 12, 2023
- July 10, 2023
- August 14, 2023
- September 11, 2023

The purpose of the meetings is to con-  
duct any business coming before the  
Board. Meetings are open to the pub-  
lic and will be conducted in accordance  
with the provisions of Florida law.  
Copies of the Agendas for any of the  
meetings may be obtained from the  
District's website or by contacting the  
District Manager at (561) 630-4922  
and/or toll free at 1-877-737-4922 prior  
to the date of the particular meeting.

From time to time one or more Super-  
visors may participate by telephone;  
therefore a speaker telephone will be  
present at the meeting location so that  
Supervisors may be fully informed of  
the discussions taking place. Meetings  
may be continued as found necessary  
to a time and place specified on the re-  
cord.

If any person decides to appeal any de-  
cision made with respect to any matter  
considered at these meetings, such per-  
son will need a record of the proceed-  
ings and such person may need to in-  
sure that a verbatim record of the pro-  
ceedings is made at his or her own ex-  
pense and which record includes the  
testimony and evidence on which the  
appeal is based.

In accordance with the provisions of  
the Americans with Disabilities Act, any  
person requiring special accommoda-  
tions or an interpreter to participate at  
any of these meetings should contact  
the District Manager at (561) 630-4922  
and/or toll-free at 1-877-737-4922 at  
least seven (7) days prior to the date of  
the particular meeting.

Meetings may be cancelled from time  
to time without advertised notice.

DEL WEBB OAK CREEK COMMUNITY  
DEVELOPMENT DISTRICT  
www.delwebboakcreekcdd.org  
AD#5375538 Aug. 19, 2022

**DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT DISTRICT  
PUBLIC HEARING & REGULAR BOARD MEETING  
AUGUST 29, 2022**

**A. CALL TO ORDER**

The Regular Board Meeting of the Del Webb Oak Creek Community Development District (the “District”) was called to order at 11:30 a.m. at 24311 Walden Center Drive, Suite 300, Bonita Springs, Florida 34134.

**B. PROOF OF PUBLICATION**

Proof of publication was presented which showed that notice of the Regular Board Meeting had been published in the *Fort Myers News-Press* on August 19, 2022, as legally required.

**C. ESTABLISH A QUORUM**

A quorum was established with the following Supervisors in attendance:

Chairperson Laura Ray	Present
Vice Chairman Michael Hueniken	Present
Supervisor Naomi Robertson	Present
Supervisor Patrick Butler (who arrived at 11:32 a.m.)	Present
Supervisor Scott Brooks	Present

District Manager	Kathleen Meneely	Special District Services, Inc.
	Michelle Krizen	Special District Services, Inc.
District Counsel	Alyssa Willson (via phone)	Kutak Rock
District Engineer	Carl Barraco, Jr.	Barraco and Associates, Inc.

Also present via phone was Andrew Karmeris of Special District Services, Inc.

**D. ADDITIONS OR DELETIONS TO AGENDA**

There were no additions or deletions to the agenda.

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

There were comments from the public for items not on the agenda.

**F. APPROVAL OF MINUTES**

**1. July 11, 2022, Organizational Meeting**

The July 11, 2022, Organizational Meeting minutes were presented for consideration.

It was noted under Item P-10, Resolution No. 2022-23 indicates “not to exceed \$32,000,000...” but should read \$38,000,000.

A **motion** was then made by Mr. Brooks, seconded by Mr. Hueniken and passed unanimously approving the minutes of the July 11, 2022, Organizational Meeting, as amended.

The Regular Board Meeting was then recessed and the Public Hearing on the Fiscal Year 2021/2022 Final Budget was opened.

**G. PUBLIC HEARING – Fiscal Year 2021/2022 Final Budget**  
**1. Proof of Publication**

Proof of publication was presented which showed that notice of the Public Hearing had been published in the *Fort Myers News-Press* on August 9, 2022, and August 16, 2022, as legally required.

**2. Receive Public Comment on the Fiscal Year 2021/2022 Final Budget**

There was no public comment on the Fiscal Year 2021/2022 Final Budget.

**3. Consider Resolution No. 2022-26 – Adopting a Fiscal Year 2021/2022 Final Budget**

Resolution No. 2022-26 was presented, entitled:

**RESOLUTION 2022-26**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING JUNE 27, 2022 AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Mr. Hueniken, seconded by Ms. Ray and passed unanimously adopting Resolution No. 2022-26, as presented.

The Public Hearing on the Fiscal Year 2021/2022 Final Budget was closed and the Public Hearing on the Fiscal Year 2022/2023 Final Budget was opened.

**H. PUBLIC HEARING – Fiscal Year 2022/2023 Final Budget**  
**1. Proof of Publication**

Proof of publication was presented which showed that notice of the Public Hearing had been published in the *Fort Myers News-Press* on August 9, 2022, and August 16, 2022, as legally required.

**2. Receive Public Comment on the Fiscal Year 2022/2023 Final Budget**

There was no public comment on the Fiscal Year 2022/2023 Final Budget.

**3. Consider Resolution No. 2022-27 – Adopting a Fiscal Year 2022/2023 Final Budget**

Resolution No. 2022-27 was presented, entitled:

**RESOLUTION 2022-27**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Ms. Ray, seconded by Mr. Hueniken and passed unanimously adopting Resolution No. 2022-27, as presented.

The Public Hearing on the Fiscal Year 2022/2023 Final Budget was closed and the Public Hearing on the District’s Intent to Use the Uniform Method of Collection was opened.

**I. PUBLIC HEARING – Adopting the Uniform Method of Collection**  
**1. Proof of Publication**

Proof of publication was presented which showed that notice of the Public Hearing had been published in the *Fort Myers News-Press* on August 1, 2022, August 8, 2022, August 15, 2022, and August 22, 2022, as legally required.

**2. Receive Public Comment Regarding Intent to Use the Uniform Method of Collection**

There was no public comment regarding the District’s Intent to Use the Uniform Method of Collection.

**3. Consider Resolution No. 2022-28 – Adopting the Uniform Method of Collection**

Resolution No. 2022-28 was presented, entitled:

**RESOLUTION 2022-28**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING, AND ENFORCING NON-AD VALOREM ASSESSMENTS WHICH MAY BE LEVIED BY THE DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Mr. Brooks, seconded by Mr. Hueniken and passed unanimously adopting Resolution No. 2022-28, as presented.

The Public Hearing regarding the District's Intent to Use the Uniform Method of Collection was closed and the Public Hearing on the Levy of Non-Ad Valorem Assessments was opened.

**J. PUBLIC HEARING – Levy of Non-Ad Valorem Assessments**

**1. Proof of Publication**

Proof of publication was presented which showed that notice of the Public Hearing had been published in the *Fort Myers News-Press* on August 5, 2022, and August 12 2022, and mailed notice provided, as legally required.

**2. Receive Public Comment Regarding Intent to Levy Special Assessments**

There was no public comment regarding the District's Intent to Levy Special Assessments.

**3. Consider Approval of Project and Levying of Non-Ad Valorem Special Assessments**

Mr. Barraco stated that the only changes were on Page 2 where he updated the location map and removed the Sage Parcel. Mr. Barraco noted he included a 20% market volatility in his costs and he also went over the Engineer's Report, noting that there were 413.95 acres in the District. Ms. Willson asked if the cost estimates were reasonable for a project of this size and scope and Mr. Barraco answered in the affirmative. Ms. Willson asked if Mr. Barraco had any reason to believe the District could not carry out the project at this time and Mr. Barraco replied that he did not.

A **motion** was made by Mr. Hueniken, seconded by Mr. Brooks and passed unanimously approving the project and levying non-ad valorem special assessments.

**4. Consider Adjusting and Equalizing of Non-Ad Valorem Special Assessments based on Comments from the Public**

Mr. Karmeris went over the Methodology Report, noting that there were no changes except to adjust the language. All project improvements will be interrelated and a system of master improvements. 819 residential units are planned. Ms. Willson asked Mr. Karmeris if the lands subject to the special assessments receive special benefits from the District's improvement plan? Mr. Karmeris answered in the affirmative. Ms. Willson asked Mr. Karmeris if the special assessments are reasonably apportioned among the lands subject to the special assessments? Mr. Karmeris answer in the affirmative. Ms. Willson asked Mr. Karmeris if it was reasonable, property and just to assess the cost of the project against the lands in the District in accordance with the methodology, which results in the special assessments set forth on the final assessment roll. Mr. Karmeris responded in the affirmative. Ms. Willson asked if the lands being assessed receive special benefits that are equal to or in excess of the special assessments to be levied and Mr. Karmeris again answered in the affirmative. Ms. Willson asked Mr. Karmeris if it was his opinion that it was in the best interest of the District that the special assessments be paid and collected in accordance with the methodology and the District's assessment resolution and Mr. Karmeris responded in the affirmative.

A **motion** was made by Mr. Hueniken, seconded by Ms. Ray and passed unanimously not adjusting and equalizing of non-ad valorem special assessments because there were no comments from the public.

**5. Consider Resolution No. 2022-29 – Authorizing the Project, the Intent to Levy Non-Ad Valorem Assessments, Intent to Utilize Chapter 170, 190 and 197, F.S., for the Levy, Collection and Enforcement of Non-Ad Valorem Assessments and Adoption of a Final Assessment Roll**

Resolution No. 2022-29 was presented, entitled:

**RESOLUTION 2022-29**

**A RESOLUTION OF THE DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT PROJECTS FOR CONSTRUCTION AND/OR ACQUISITION OF INFRASTRUCTURE IMPROVEMENTS; EQUALIZING, APPROVING, CONFIRMING, AND LEVYING SPECIAL ASSESSMENTS ON PROPERTY SPECIALLY BENEFITED BY SUCH PROJECTS TO PAY THE COST THEREOF; PROVIDING FOR THE PAYMENT AND THE COLLECTION OF SUCH SPECIAL ASSESSMENTS BY THE METHODS PROVIDED FOR BY CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; CONFIRMING THE DISTRICT'S INTENTION TO ISSUE SPECIAL ASSESSMENT REVENUE BONDS; MAKING PROVISIONS FOR TRANSFERS OF REAL PROPERTY TO HOMEOWNERS ASSOCIATIONS, PROPERTY OWNERS ASSOCIATION AND/OR GOVERNMENTAL ENTITIES; PROVIDING FOR THE RECORDING OF AN ASSESSMENT NOTICE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

A **motion** was made by Mr. Brooks, seconded by Mr. Hueniken and passed unanimously adopting Resolution No. 2022-29, as presented.

The Public Hearing Authorizing the Project, Intent to Levy Non-Ad Valorem Assessments, Intent to Utilize for the Levy, Collection and Enforcement of Non-Ad Valorem Assessments and Adoption of a Final Assessment Roll was closed and the Public Hearing on the Rules of Procedure was opened.

**K. PUBLIC HEARING – Rules of Procedure**  
**1. Proof of Publication**

Proof of publication was presented which showed that notice of the Public Hearing had been published in the *Fort Myers News-Press* on July 29, 2022, August 1, 2022, as legally required.

**2. Receive Public Comment on Adopting Rules of Procedure**

There was no public comment on Adopting Rules of Procedure.

**3. Consider Resolution No. 2022-30 – Adopting Rules of Procedure**



Resolution No. 2022-30, entitled:

**RESOLUTION 2022-30**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Ms. Ray, seconded by Mr. Brooks and passed unanimously adopting Resolution No. 2022-30, as presented.

The Public Hearing on the Rules of Procedure was closed and the Regular Board Meeting was reconvened.

**L. OLD BUSINESS**

There were no Old Business items to come before the Board.

**M. NEW BUSINESS**

**1. Consider Selection of a District Engineer**

**N. AUDIT SELECTION COMMITTEE**

**1. Ranking of Proposal/Consider Selection of an Auditor**

Ms. Meneely advised that the RFQ for Engineering Services and the RFP for Annual Audit Services had been published, but neither one had received any responses. This is most likely due to the short turn around provided. There was a consensus of the Board to re-publish the notices to obtain proposals by September 30, 2022, which will be reviewed at the October 10, 2022, meeting.

**O. ADMINISTRATIVE MATTERS**

Ms. Meneely advised that the next meetings were scheduled for October 10, 2022, and November 14, 2022.

**P. BOARD MEMBER COMMENTS**

Ms. Robertson advised that they would move forward with the District bond issuance in November. The bond will be for Phases 1 and 2 (522 lots) and the first 522 platted lots would be included in Phases 1 and 2.

**Q. ADJOURNMENT**

There being no further business to come before the Board, a **motion** was made by Ms. Ray, seconded by Mr. Hueniken and passed unanimously adjourning the Regular Board Meeting at 12:00 p.m.

**ATTESTED BY:**

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

\_\_\_\_\_  
Chairperson/Vice-Chair

**RESOLUTION NO. 2022-31**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2021/2022 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors of the Del Webb Oak Creek Community Development District (“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 DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT DISTRICT, THAT:**

**Section 1.** The Amended Budget for Fiscal Year 2021/2022 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 14<sup>th</sup> day of November, 2022.

**ATTEST:**

**DEL WEBB OAK CREEK  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairperson/Vice Chairperson

Dell Webb Oak Creek  
Community Development District

**Amended Final Budget For  
Fiscal Year 2021/2022  
July 11, 2022 - September 30, 2022**

**AMENDED FINAL BUDGET**  
**DEL WEBB OAK CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2021/2022**  
**JULY 11, 2022 - SEPTEMBER 30, 2022**

	FISCAL YEAR 2021/2022 BUDGET 7/11/22 - 9/30/22	AMENDED FINAL BUDGET 7/11/22 - 9/30/22	YEAR TO DATE ACTUAL 7/11/22 - 9/29/22
<b>REVENUES</b>			
O&M Assessments	0	0	0
Developer Contribution	39,025	45,723	39,025
Debt Assessments	0	0	0
Interest Income	0	0	0
<b>Total Revenues</b>	<b>\$ 39,025</b>	<b>\$ 45,723</b>	<b>\$ 39,025</b>
<b>EXPENDITURES</b>			
<b>Administrative Expenditures</b>			
Supervisor Fees	0	0	0
Engineering/Inspections	1,000	3,500	1,500
Miscellaneous Maintenance	1,000	0	0
Management	6,000	6,000	6,000
Legal	20,000	18,000	16,707
Assessment Roll	0	0	0
Audit Fees	0	0	0
Arbitrage Rebate Fee	0	0	0
Insurance	3,000	1,123	1,123
Legal Advertisements	5,000	15,000	12,650
Miscellaneous	1,250	500	59
Postage	100	300	102
Office Supplies	1,000	1,300	1,217
Dues & Subscriptions	175	0	0
Trustee Fees	0	0	0
Continuing Disclosure Fee	0	0	0
Website Management & ADA Compliance	500	0	500
<b>Total Expenditures</b>	<b>\$ 39,025</b>	<b>\$ 45,723</b>	<b>\$ 39,858</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (833)</b>
Bond Payments	0	0	0
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (833)</b>
County Appraiser & Tax Collector Fee	0	0	0
Discounts For Early Payments	0	0	0
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (833)</b>
Carryover From Prior Year	0	0	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (833)</b>

Fund Balance As Of 9/30/2021	
Projected FY 2021/2022 Activity	
Fund Balance As Of 9/30/2022	

\$0
\$0
\$0

November 14, 2022

RE: Del Webb Oak Creek Community Development District

The Del Webb Oak Creek Community Development District (the "District") is required to select an auditor to perform the audit for the district for the years ending September 30, 2022, September 30, 2023 and September 30, 2024; 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.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2022, September 30, 2023 and September 30, 2024 audits. The proposed fee for the audit for fiscal year ending September 30, 2022 is \$3,200.00. The proposed fee for the audit for fiscal year ending September 30, 2023 is \$3,300.00. The proposed fee for the audit for fiscal year ending September 30, 2024 audit is \$3,400.00. The proposed fee for the audit for fiscal year ending September 30, 2025 (option year) is \$3,500.00. And the proposed fee for the audit for fiscal year ending September 30, 2026 (option year) is \$3,600.00.

The proposal has a provision that if Debt is issued the fees would be adjusted accordingly upon approval from all parties.

**It is recommended at this time that Grau & Associates be hired to perform the September 30, 2022, September 30, 2023 and September 30, 2024 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 9/30/25 and 9/30/26).**

Special District Services, Inc.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **DEL WEBB OAK CREEK**

**Community Development District**

Proposal Due: September 30, 2022  
5:00PM

**Submitted to:**

Del Webb Oak Creek  
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](mailto:tgrau@graucpa.com)

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



## Table of Contents

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





September 30, 2022

Del Webb Oak Creek 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, 2022-2026.

Grau & Associates (Grau) welcomes the opportunity to respond to the Del Webb 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.

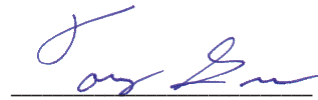
### Complying With Standards

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](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto: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



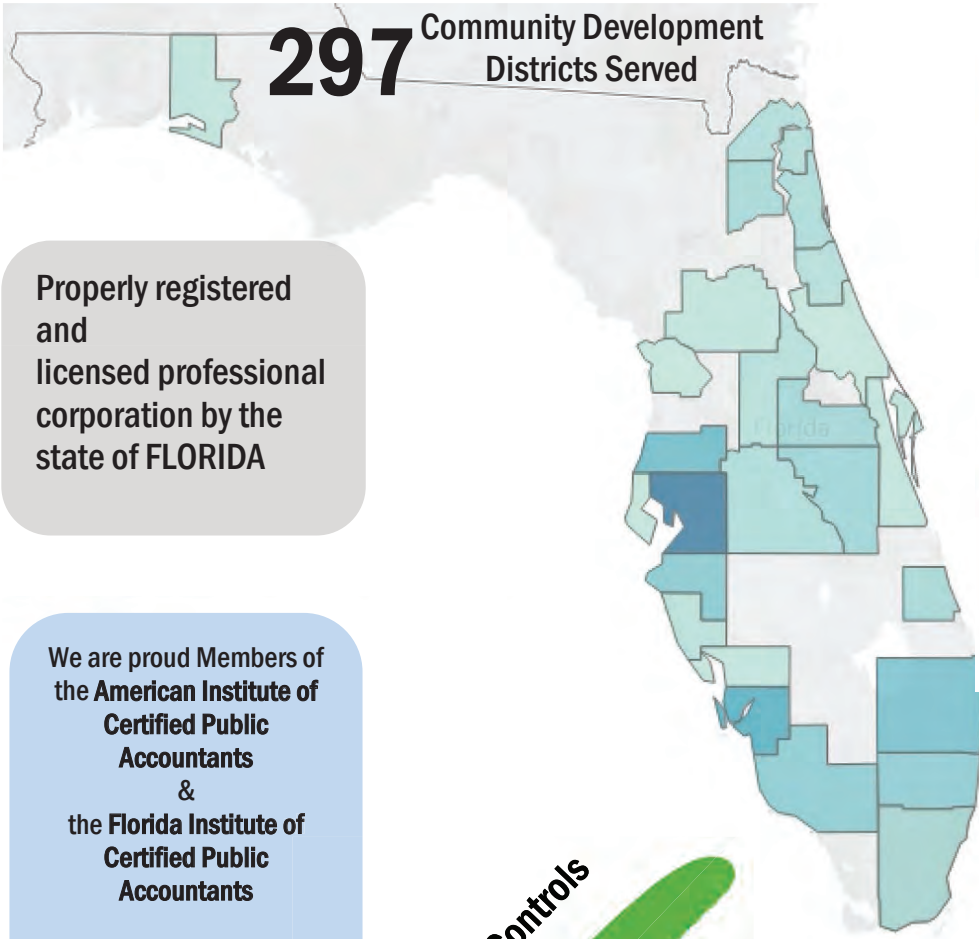
2 Partners  
11 Professional Staff  
2 Administrative Professionals



# 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



- ⇒ 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 | 650.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)

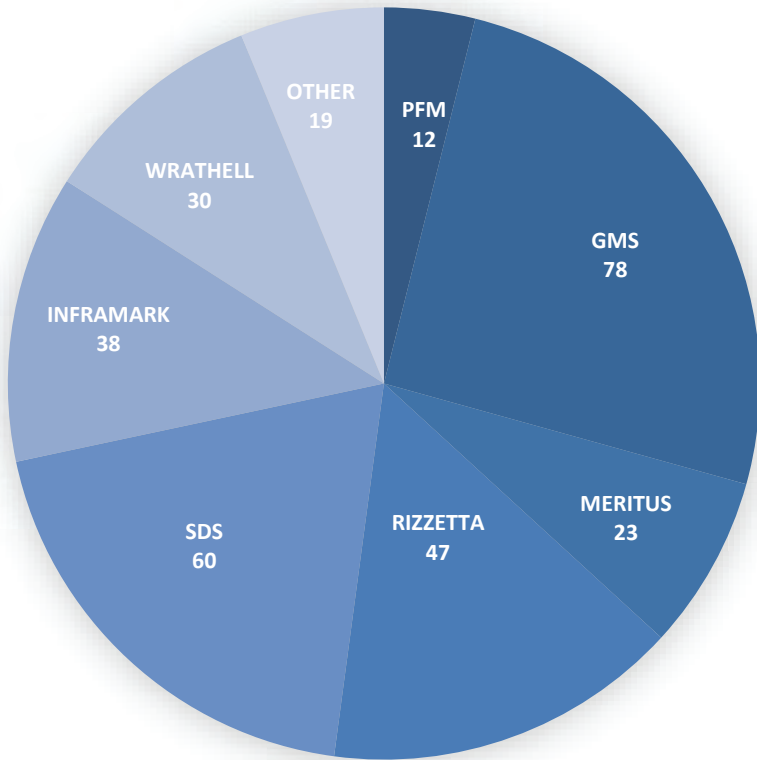
# Firm & Staff Experience



**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.”

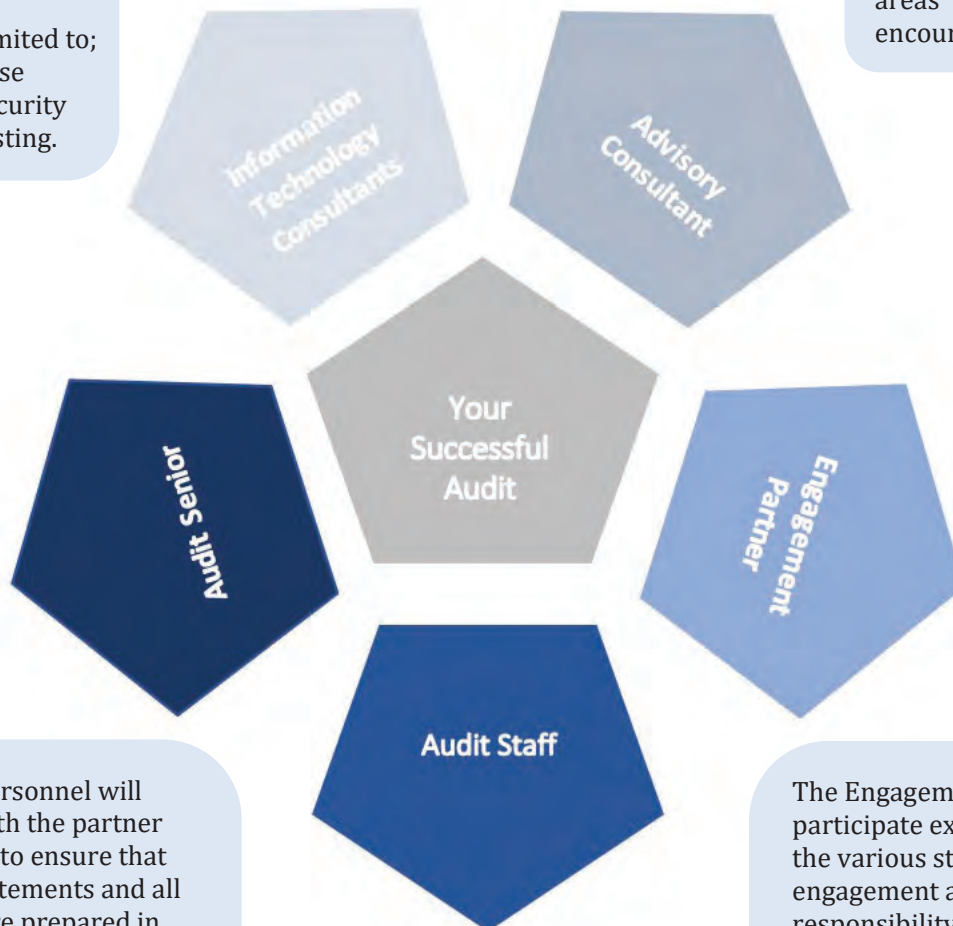
-Racquel McIntosh

# 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](mailto:tgrau@graucpa.com) | (561) 939-6672

**Experience**

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

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

**Education**

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

**Clients Served** (partial list)

(>300) Various Special Districts, including:

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

**Professional Associations/Memberships**

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

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>58</u>
Total Hours	<u>82</u> (includes of 4 hours of Ethics CPE)



# Racquel C. McIntosh, CPA

## Partner

Contact: [rmcintosh@graucpa.com](mailto: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

38

56

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

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

---

## Two Creeks Community Development District

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

---

## Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 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.

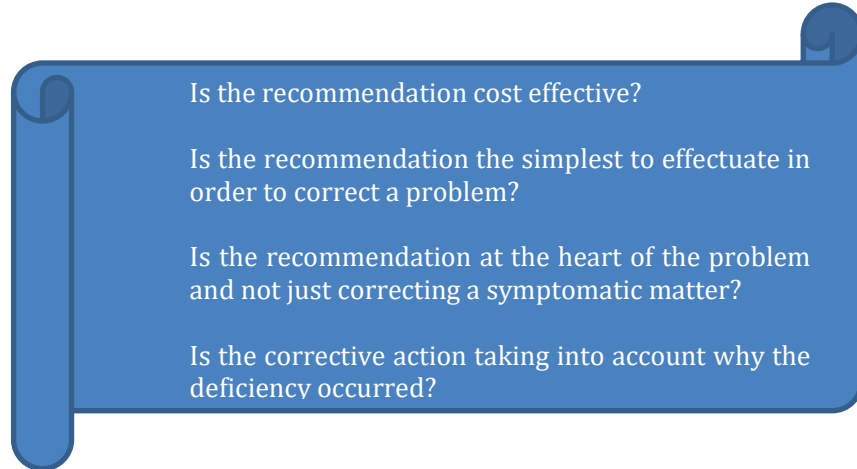
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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:



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, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$3,200
2023	\$3,300
2024	\$3,400
2025	\$3,500
2026	<u>\$3,600</u>
<b>TOTAL (2022-2026)</b>	<b><u>\$17,000</u></b>

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

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## PARTIAL LIST OF CLIENTS

<b>SPECIAL DISTRICTS</b>	Governmental Audit	Single Audit	Utility Fund	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
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
<b>TOTAL</b>	<b>332</b>	<b>5</b>	<b>3</b>	<b>327</b>	

## ADDITIONAL SERVICES

### CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

### ARBITRAGE

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

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing Del Webb 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](http://www.graucpa.com).**