

*Tranquility  
Community Development District*

*Agenda*

*November 8, 2023*

# AGENDA

# *Tranquility*

## *Community Development District*

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219 East Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

November 1, 2023

**Board of Supervisors**  
**Tranquility**  
**Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Tranquility Community Development District** will be held **Wednesday, November 8, 2023 at 2:00 PM at 5445 S. Washington Ave. Floor, Titusville, FL 37780**. Following is the advance agenda for the meeting:

### **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of October 11, 2023 Audit Committee Meeting
4. Review of Proposals and Tally of Audit Committee Members Rankings
  - A. Grau & Associates
  - B. Dibartolomeo, McBee, Hartley & Barnes
5. Adjournment

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the October 11, 2023 Board of Supervisors Meeting
4. Consideration of Resolution 2024-01 Appointing an Assistant Secretary
5. Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award Number 1 Ranked Firm
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Balance Sheet and Income Statement
    - ii. Ratification of Funding Requests No. 12-16
7. Other Business
8. Supervisors Requests
9. Adjournment

# AUDIT COMMITTEE MEETING

# MINUTES

**MINUTES OF MEETING  
TRANQUILITY  
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Tranquility Community Development District was held on Wednesday, **October 11, 2023** at 2:00 p.m. at 5445 S. Washington Ave. Floor, Titusville, Florida.

Present and constituting a quorum were:

Kenneth Belshe	Vice Chairman
William Livingston	Assistant Secretary
David Lusby	Assistant Secretary

Also, present were:

Jeremy LeBrun	GMS, Manager
Rodney Honeycutt	District Engineer, Honeycutt & Associates
David Rothman <i>by phone</i>	Bryant Miller Olive, PA
Nika Hosseini <i>by phone</i>	Cobb Cole Attorneys

*The following is a summary of the discussions and actions taken at the October 11, 2023 Tranquility Community Development District's Audit Committee Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. LeBrun called the meeting to order at 2:00 p.m. Three Board members were in attendance constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. LeBrun stated that there were only Board members and staff in attendance.

**THIRD ORDER OF BUSINESS**

**Audit Services**

**A. Approval of Request for Proposals and Selection Criteria**

Mr. LeBrun stated this starts on page 32 of the agenda. As part of the requirements for Community Development Districts, they are required to undergo a third-party financial audit each year. He noted previously the Board of Supervisors appointed an Audit Committee which consisted of the Board with Mr. Ken Belshe as the Chair. This is approval of the request for proposals and selection criteria. In the agenda, there is an actual request for proposal and the selection criteria. This is what the Audit Committee will use to rank the proposals that come in and also the requests for proposals.

Mr. Livingston asked if Monday October 30<sup>th</sup> will be left as the due date. Mr. LeBrun stated that is typically the time window that we can get responses back. He noted they publicly announce the request for proposals and then will get those responses back. You guys will approve that request for proposal and also the selection criteria which shows the points that the Audit Committee will use to rank the proposals that come in and ultimately select their number one candidate to perform the audit.

On MOTION by Mr. Lusby, seconded by Mr. Livingston, with all in favor, the Request for Proposals and Selection Criteria, was approved.

**B. Approval of Notice of Request for Proposals for Audit Services**

Mr. LeBrun stated this is on page 37 of the electronic agenda and is the actual notice that will be advertised per statute and publicly announced that we are accepting proposals for the Audit of the Tranquility Community Development District Fiscal Year 2023.

On MOTION by Mr. Belshe, seconded by Mr. Livingston, with all in favor, the Notice of Request for Proposals for Audit Services, was approved.

**C. Public Announcement of Opportunity to Provide Audit Services**

Mr. LeBrun stated they will publicly announce the opportunity for any qualified auditing firm to respond to the RFP and will advertise it per statute. We will bring those responses back to the Board at the next meeting for the Audit Committee to review and make their number one selection based on the criteria that was just approved. Mr. Livingston asked when the audit has to

be and if a special meeting will be scheduled. Mr. LeBrun stated typically in June and we will align everything with the already scheduled meetings and get those in so the Board has time to review it as part of the scheduled meeting.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Lusby, seconded by Mr. Belshe, with all in favor, the meeting was adjourned.

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

\_\_\_\_\_  
Chairman/Vice Chairman



# SECTION IV

# SECTION A



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## TRANQUILITY

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: October 30, 2023  
5:00PM

**Submitted to:**

Tranquility  
Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, Florida 32801

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**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**

**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

October 30, 2023

Tranquility Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Tranquility 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.

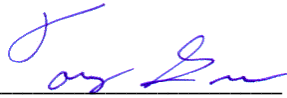
### Complying With Standards

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 David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



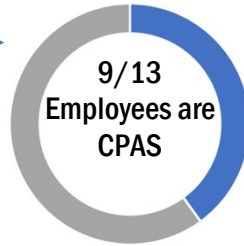
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



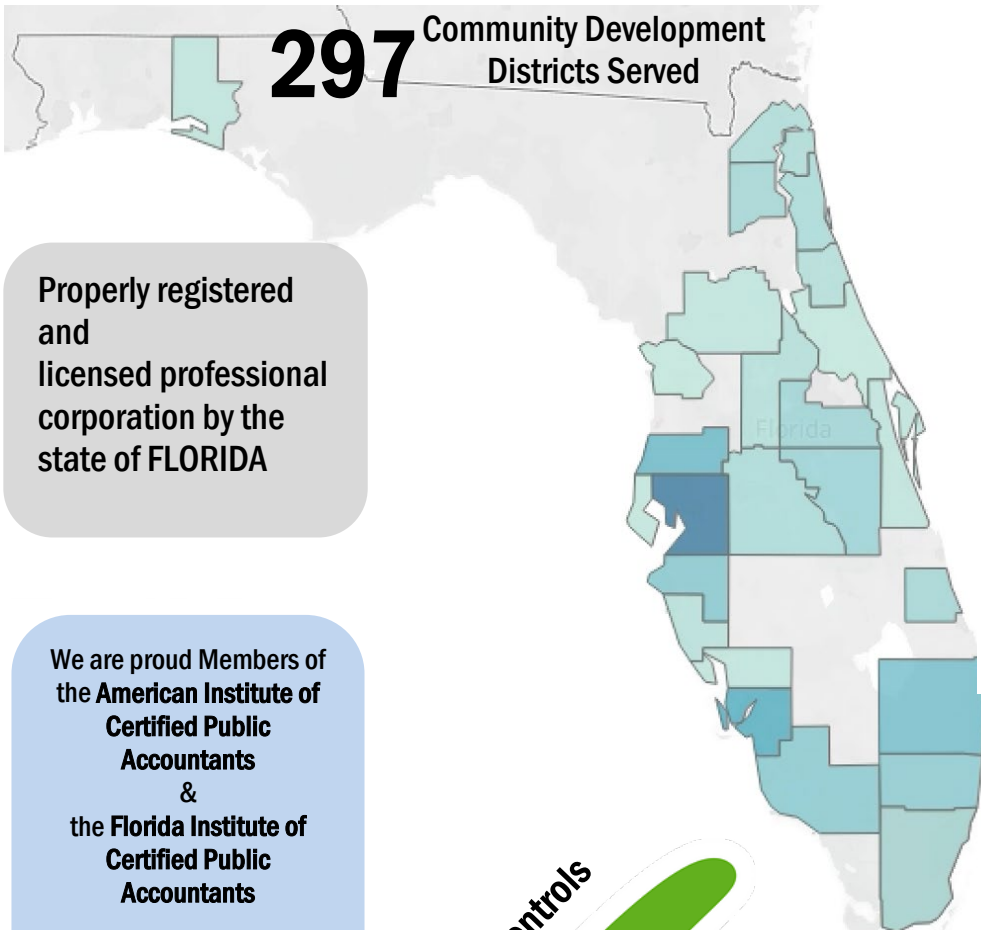
3 Partners  
10 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

## Services Provided



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





Florida Institute of Certified Public Accountants

**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

**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

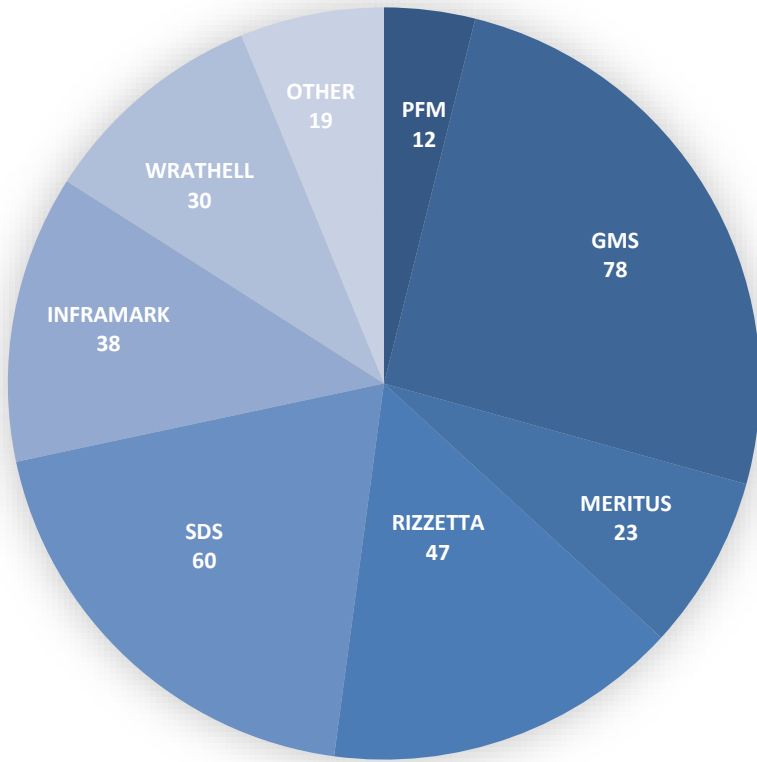
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | [www.ficpa.org](http://www.ficpa.org)

# 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: 35+  
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+  
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

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

- Tony Grau

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

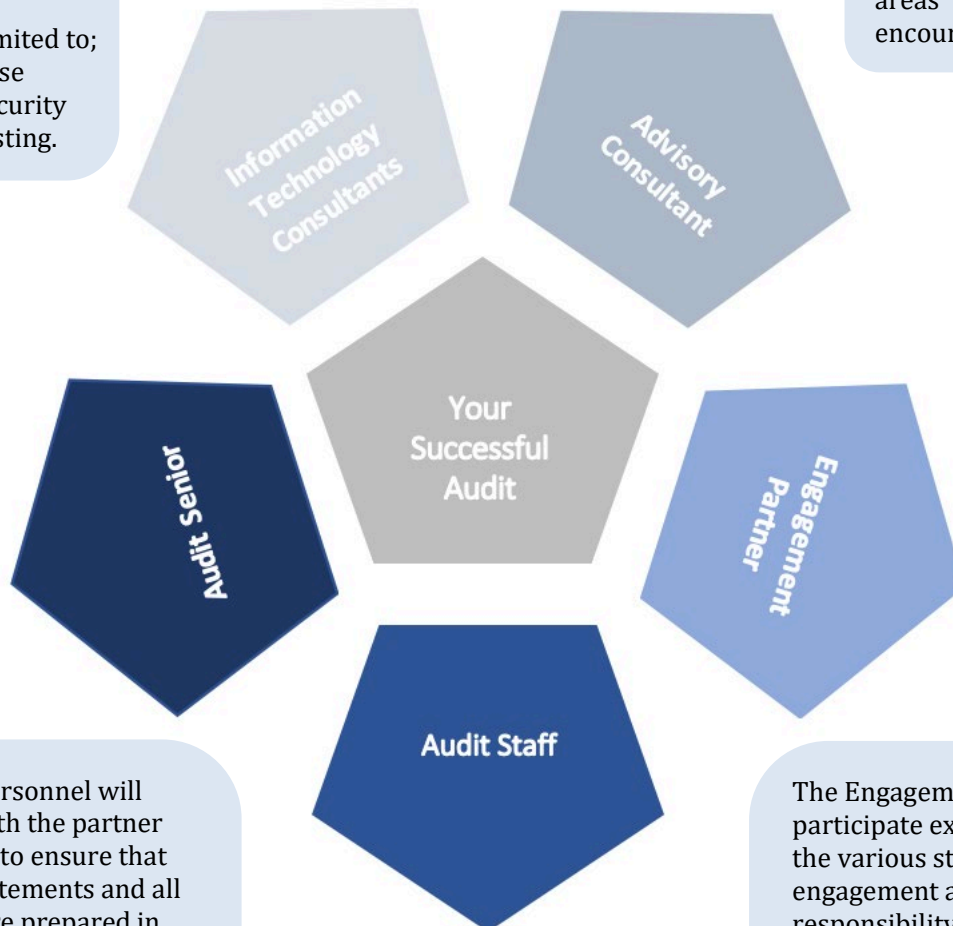
- David Caplivski

# YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

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

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### 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>56</u>
Total Hours	<u>80</u> (includes of 4 hours of Ethics CPE)



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

**Experience**

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

**Education**

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

**Certifications and Certificates**

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

**Clients Served (partial list)**

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

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

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

**Professional Associations**

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

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

## Dunes Community Development District

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

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## 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

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## Journey's End Community Development District

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

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

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

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

## **Proposed segmentation of the engagement**

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



### **Phase I - Preliminary Planning**

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

#### **During this phase we will perform the following activities:**

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

## Phase II – Execution of Audit Plan

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

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

## Phase III - Completion and Delivery

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

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

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

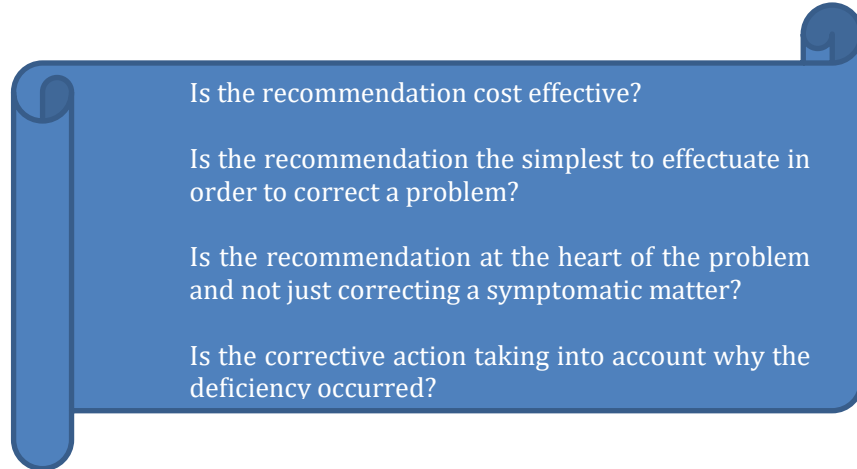
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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

**Communications**

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

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

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2027 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$3,200
2024	\$3,300
2025	\$3,400
2026	\$3,500
2027	<u>\$3,600</u>
<b>TOTAL (2023-2027)</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 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

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>3</b>	<b>328</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 Tranquility 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).**

# SECTION B

# **Tranquility Community Development District**

**Proposer**

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

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

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

**Contact:**

**Jim Hartley, CPA  
Principal**

# TABLE OF CONTENTS

## Letter of Transmittal

## Professional Qualifications

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

## Additional Data

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

## Technical Approach

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

Tranquility  
Community Development District  
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Tranquility Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

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

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

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 31<sup>st</sup>. Follow up review will be completed as necessary.

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

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

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

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

## PROFESSIONAL QUALIFICATIONS

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

### ➤ *Professional Staff Resources*

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

<b>Professional Staff Classification</b>	<b>Number of Professionals</b>
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

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

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

### ➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

### ➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

**Jim Hartley, CPA** – Engagement Partner (resume attached)  
Will assist in the field as main contact

**Jay McBee, CPA** – Technical Reviewer (resume attached)

**Christine Kenny, CPA** – Senior (resume attached)



# **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

## **Experience and Training**

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

## **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

## **Education and Registrations**

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

## **Professional Affiliations**

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

## **Volunteer Service**

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

## **Jay L. McBee**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

### **Recent Engagements**

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

### **Education and Registrations**

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

### **Professional Affiliations**

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

### **Volunteer Service**

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

## **Christine M. Kenny, CPA**

### ***Senior Staff – DiBartolomeo, McBee, Hartley & Barnes***

#### **Experience and training**

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

#### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

#### **Education and Registrations**

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

## ADDITIONAL DATA

### ➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

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

### ➤ *Independence*

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

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

## ADDITIONAL DATA (CONTINUED)

### ➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

### ➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

*This evaluation includes:*

- System hardware and software
- Organization and administration
- Access

## Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>

## TECHNICAL APPROACH

### **a. *An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:
  - a. Rules of the Auditor General for form and content of governmental audits
  - b. Regulations of the State Department of Banking and Finance
  - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

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





**b. SPECIFIC AUDIT APPROACH**

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

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

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

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

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

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

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Tranquility Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

## **Review Operations and Develop Engagement Plan**

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

## **Study and Evaluate Internal Control**

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

## **Conduct Preliminary Analytical Review**

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

## Detailed Audit Phase

### **Conduct Final Risk Assessment and Prepare Audit Programs**

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

### **Perform Substantive Tests of Account Balances**

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

### **Perform Single Audit Procedures (if applicable)**

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

## **Perform Statutory Compliance Testing**

We have developed audit programs for Tranquility Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

### **Closing Phase**

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

### **Reporting Phase**

#### **Financial Statement Preparation**

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

#### **Management Letters**

*We want to help you solve problems before they become major.*

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

#### **Exit Conferences and Delivery of Reports**

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

**PROPOSED AUDIT FEE**

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Tranquility Community Development District for the five years as follows:

September 2023	\$ 2,950
September 2024	\$ 3,150
September 2025	\$ 3,350
September 2026	\$ 3,500
September 2027	\$ 3,600

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

**BOARD OF SUPERVISORS  
MEETING**

# MINUTES



**MINUTES OF MEETING  
TRANQUILITY  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Tranquility Community Development District was held on Wednesday, **October 11, 2023** at 2:00 p.m. at 5445 S. Washington Ave. Floor, Titusville, Florida.

Present and constituting a quorum were:

Kenneth Belshe	Vice Chairman
William Livingston	Assistant Secretary
David Lusby	Assistant Secretary

Also, present were:

Jeremy LeBrun	GMS, Manager
Rodney Honeycutt	District Engineer, Honeycutt & Associates
David Rothman <i>by phone</i>	Bryant Miller Olive, PA
Nika Hosseini <i>by phone</i>	Cobb Cole Attorneys

*The following is a summary of the discussions and actions taken at the October 11, 2023 Tranquility Community Development District's Regular Board of Supervisor's Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. LeBrun called the meeting to order at 2:00 p.m. Three Board members were in attendance constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. LeBrun stated that there were only Board members and staff in attendance.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the August 9, 2023 Board of Supervisors Meeting**

Mr. LeBrun presented the minutes of the August 9, 2023 Board of Supervisors meeting. He asked the Board for any comments or corrections to those. The Board had no changes.

On MOTION by Mr. Livingston, seconded by Mr. Belshe, with all in favor, the Minutes of the August 9, 2023 Board of Supervisors meeting, were approved.

**FOURTH ORDER OF BUSINESS**

**Appointment of Audit Committee**

Mr. LeBrun stated the CDD being a government entity is required to have an independent third party audit its finances every year. He noted part of that process is that the Board appoints an Audit Committee. Staff recommends that the Board appoint themselves as the Audit Committee and then select a Chairman to run the Audit Committee meetings.

On MOTION by Mr. Belshe, seconded by Mr. Lusby, with all in favor, the Appointment of Audit Committee and Ken Belshe as Audit Committee Chair, was approved.

**FIFTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Hosseini had nothing new to report to the Board.

**B. Engineer**

Mr. Honeycutt had nothing further to report.

**C. District Manager’s Report**

**i. Balance Sheet and Income Statement**

Mr. LeBrun presented the unaudited financials. He noted first is the balance sheet and income statement that starts on page 12 of the electronic agenda. He stated no action is required by the Board.

**ii. Ratification of Funding Requests No. 12-13**

Mr. LeBrun stated he is looking for ratification of Funding Requests No. 12-13 which starts on page 19 of the electronic agenda.

On MOTION by Mr. Lusby, seconded by Mr. Belshe, with all in favor, Funding Requests No. 12-13, were ratified.

**SIXTH ORDER OF BUSINESS                      Other Business**

There being no comments, the next item followed.

**SEVENTH ORDER OF BUSINESS                  Supervisors Requests**

There being no comments, the next item followed.

**EIGHTH ORDER OF BUSINESS                  Adjournment**

On MOTION by Mr. Belshe, seconded by Mr. Livingston, with all in favor, the meeting was adjourned.

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

\_\_\_\_\_  
Chairman/Vice Chairman

# SECTION IV

**RESOLUTION 2024-01**

**A RESOLUTION OF THE TRANQUILITY COMMUNITY  
DEVELOPMENT DISTRICT ELECTING AN ASSISTANT  
SECRETARY OF THE BOARD OF SUPERVISORS**

**WHEREAS**, the Board of Supervisors of the Tranquility Community Development District desires to elect Jeremy LeBrun as an Assistant Secretary.

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

Jeremy LeBrun is elected Assistant Secretary of the Board of Supervisors.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

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

\_\_\_\_\_  
Chairman/ Vice Chairman

# SECTION V

**Tranquility CDD Auditor Selection**

	<b>Ability of Personnel (20 pts)</b>	<b>Proposer's Experience (20 pts)</b>	<b>Understanding of Scope of Work (20 pts)</b>	<b>Ability to Furnish the Required Services (20 pts)</b>	<b>Price (20 pts)</b>	<b>Total Points Earned</b>	<b>Ranking (1 being highest)</b>
<b>Grau &amp; Associates</b>					2023- \$3,200 2024- \$3,300 2025- \$3,400 2026- \$3,500 2027- \$3,700		
<b>DiBartolomeo, McBee, Hartley &amp; Barnes</b>					2023- \$2,950 2024- \$3,150 2025- \$3,350 2026- \$3,500 2027- \$3,600		

# SECTION VI



# SECTION C

# SECTION 1

***Tranquility***  
***Community Development District***

***Unaudited Financial Reporting***  
***September 30, 2023***



# Table of Contents

1 Balance Sheet

2 General Fund

3 Capital Projects Fund

4 Month to Month

**Tranquility**  
**Community Development District**  
**Combined Balance Sheet**  
**September 30, 2023**

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<u>Cash:</u>			
Operating Account	\$ 5,422	\$ -	\$ 5,422
Due From Developer	\$ 5,654	\$ -	\$ 5,654
<b>Total Assets</b>	<b>\$ 11,076</b>	<b>\$ -</b>	<b>\$ 11,076</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 219	\$ -	\$ 219
<b>Total Liabilites</b>	<b>\$ 219</b>	<b>\$ -</b>	<b>\$ 219</b>
<b>Fund Balance:</b>			
Unassigned	\$ 10,857	\$ -	\$ 10,857
<b>Total Fund Balances</b>	<b>\$ 10,857</b>	<b>\$ -</b>	<b>\$ 10,857</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 11,076</b>	<b>\$ -</b>	<b>\$ 11,076</b>

**Tranquility**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2023**

	Adopted Budget	Prorated Budget Thru 09/30/23	Actual Thru 09/30/23	Variance
<b>Revenues:</b>				
Developer Contributions	\$ 136,860	\$ 136,860	\$ 61,040	\$ (75,820)
<b>Total Revenues</b>	<b>\$ 136,860</b>	<b>\$ 136,860</b>	<b>\$ 61,040</b>	<b>\$ (75,820)</b>
<b>Expenditures:</b>				
<b>General &amp; Administrative:</b>				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ 1,800	\$ 10,200
FICA Expense	\$ 900	\$ 900	\$ 138	\$ 762
Engineering	\$ 15,000	\$ 15,000	\$ 575	\$ 14,425
Attorney	\$ 25,000	\$ 25,000	\$ 2,898	\$ 22,102
Annual Audit	\$ 4,000	\$ 4,000	\$ 2,800	\$ 1,200
Assessment Administration	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ 450	\$ -	\$ 450
Dissemination	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Trustee Fees	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
Management Fees	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0
Information Technology	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 2,950	\$ (1,750)
Telephone	\$ 300	\$ 300	\$ -	\$ 300
Postage & Delivery	\$ 1,000	\$ 1,000	\$ 17	\$ 983
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 1,000	\$ 42	\$ 958
Legal Advertising	\$ 10,000	\$ 10,000	\$ 1,099	\$ 8,901
Other Current Charges	\$ 4,000	\$ 4,000	\$ 190	\$ 3,810
Office Supplies	\$ 625	\$ 625	\$ 1	\$ 624
Travel Per Diem	\$ 660	\$ 660	\$ -	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total Expenditures</b>	<b>\$ 136,860</b>	<b>\$ 136,860</b>	<b>\$ 59,485</b>	<b>\$ 77,375</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ 1,555</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 9,303</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 10,857</b>	

**Tranquility**  
**Community Development District**  
**Capital Projects Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending September 30, 2023**

	Adopted Budget	Prorated Budget Thru 09/30/23	Actual Thru 09/30/23	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Capital Outlay - COI	\$ -	\$ -	\$ 300	\$ (300)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ (300)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (300)</b>	
<b>Other Financing Sources/(Uses):</b>				
Developer Advances	\$ -	\$ -	\$ 300	\$ 300
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

**Tranquility**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Developer Contributions	\$ 8,758	\$ -	\$ -	\$ -	\$ 14,912	\$ 3,583	\$ 3,735	\$ 5,465	\$ 5,599	\$ 5,039	\$ 4,697	\$ 9,251	\$ 61,040
<b>Total Revenues</b>	<b>\$ 8,758</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,912</b>	<b>\$ 3,583</b>	<b>\$ 3,735</b>	<b>\$ 5,465</b>	<b>\$ 5,599</b>	<b>\$ 5,039</b>	<b>\$ 4,697</b>	<b>\$ 9,251</b>	<b>\$ 61,040</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ 1,800
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ 46	\$ -	\$ -	\$ 46	\$ -	\$ 138
Engineering	\$ -	\$ 575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575
Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128	\$ 783	\$ 656	\$ 858	\$ 255	\$ 219	\$ -	\$ 2,898
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 800	\$ -	\$ -	\$ 2,800
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 40,000
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Website Maintenance	\$ 100	\$ 1,850	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 2,950
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ -	\$ 0	\$ -	\$ -	\$ 3	\$ -	\$ 3	\$ 2	\$ 3	\$ 1	\$ 1	\$ 4	\$ 17
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Printing & Binding	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ 12	\$ -	\$ -	\$ 9	\$ 42
Legal Advertising	\$ -	\$ 181	\$ -	\$ -	\$ -	\$ 235	\$ -	\$ -	\$ -	\$ 447	\$ 235	\$ -	\$ 1,099
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 133	\$ (45)	\$ 38	\$ 38	\$ 190
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total Expenditures</b>	<b>\$ 8,758</b>	<b>\$ 6,090</b>	<b>\$ 3,583</b>	<b>\$ 3,583</b>	<b>\$ 3,587</b>	<b>\$ 4,592</b>	<b>\$ 4,390</b>	<b>\$ 4,912</b>	<b>\$ 6,590</b>	<b>\$ 5,042</b>	<b>\$ 4,722</b>	<b>\$ 3,636</b>	<b>\$ 59,485</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ (6,090)</b>	<b>\$ (3,583)</b>	<b>\$ (3,583)</b>	<b>\$ 11,325</b>	<b>\$ (1,009)</b>	<b>\$ (656)</b>	<b>\$ 553</b>	<b>\$ (991)</b>	<b>\$ (2)</b>	<b>\$ (25)</b>	<b>\$ 5,616</b>	<b>\$ 1,555</b>



# SECTION 2

**Tranquility**  
Community Development District

**Funding Request #12**  
**July 19, 2023**

Bill to: Carolina Holdings, LLC

	<b>Payee</b>		<b>General Fund FY2023</b>
<b>1</b>	<b>Cobb Cole, P.A.</b> Inv # 37164 - General Counsel May 2023	\$	655.50
<b>2</b>	<b>GMS</b> Invoice # 17-- Management Fees - July 2023	\$	3,583.96
<b>3</b>	<b>Grau &amp; Associates</b> Invoice # 24508 - Audit FYE 9/30/22	\$	800.00
		\$	<b>5,039.46</b>
		\$	<b>5,039.46</b>

Please make check payable to:

**Tranquility Community Development District**  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822

# Cobb Cole, P.A. #8

# INVOICE

Post Office Box 2491  
 Daytona Beach, FL 32115-2491  
 US  
 Invoices@cobbcole.com  
 www.cobbcole.com  
 O: 3862558171

310-513-315

Number	37164
Issue Date	6/20/2023
Due Date	7/20/2023
Matter	49308 - General Work in Progress
Email	gflint@gmscf.com

## Bill To:

49308 - Tranquility CDD  
 c/o GMS-FL, LLC  
 219 East Livingston Street  
 Orlando, FL 32801

## Time Entries

Time Entries	Billed By	Hours	Sub
Billable 5/2/2023 Corresponded with district management regarding acquisition agreement.	Nika K Hosseini	0.20	\$51.00
Review/analyze A104 5/8/2023 Reviewed draft plat and comments from district staff; Followed up regarding same.	Mark A Watts	0.70	\$273.00
Billable 5/8/2023 Reviewed plat; Corresponded with team.	Nika K Hosseini	0.50	\$127.50
Billable 5/10/2023 Participated in board meeting.	Nika K Hosseini	0.40	\$102.00
Billable 5/17/2023 Corresponded with district team; Reviewed plat.	Nika K Hosseini	0.40	\$102.00
		<b>2.20</b>	<b>\$655.50</b>

\* ON #12

Total (USD)	\$655.50
Paid	\$0.00
Balance	\$655.50
I-35787 Previous Balance	ON* \$783.00
Total Outstanding	\$1,438.50

FR #11

## Terms & Conditions

Your remaining prepaid credit: 0.00

## Timekeeper Totals

Name	Rate	Hours	Total
Nika K Hosseini	\$255.00	1.50	\$382.50
Mark A Watts	\$390.00	0.70	\$273.00

## Trust Account Balance

Date	Item	Amount	Balance
6/22/2023	Current Balance		\$0.00

**GMS-Central Florida, LLC**  
1001 Bradford Way  
Kingston, TN 37763

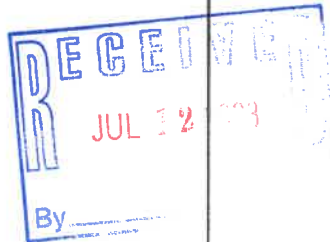
# Invoice

**Invoice #:** 17  
**Invoice Date:** 7/1/23  
**Due Date:** 7/1/23  
**Case:**  
**P.O. Number:**

**Bill To:**  
Tranquility CDD  
219 E Livingston St.  
Orlando, FL 32801

310-513

Description	Hours/Qty	Rate	Amount
Management Fees - July 2023 340		3,333.33	3,333.33
Website Administration - July 2023 35a		100.00	100.00
Information Technology - July 2023 351		150.00	150.00
Office Supplies 510		0.03	0.03
Postage 420		0.60	0.60



<b>Total</b>	<b>\$3,583.96</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$3,583.96</b>

7/1/23

# Grau and Associates ~~PA~~

951 W. Yamato Road, Suite 280  
Boca Raton, FL 33431-  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Tranquility Community Development District*  
219 East Livingston Street  
Orlando, FL 32801

Invoice No. 24508  
Date 07/03/2023

310-513-322

SERVICE	AMOUNT
Audit FYE 09/30/2022	\$ 800.00
Current Amount Due	\$ 800.00



0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,800.00	0.00	0.00	0.00	0.00	2,800.00

Payment due upon receipt.

AR 12



**Tranquility**  
Community Development District

**Funding Request #13**  
**August 16, 2023**

Bill to: Carolina Holdings, LLC

<b>Payee</b>	<b>General Fund</b>
	<b>FY2023</b>
<b>1</b>	
<b>GMS</b>	
Invoice # 18-- Management Fees - August 2023	\$ 3,584.16
<b>2</b>	
<b>Cobb Cole, P.A.</b>	
Inv # 38261 - General Counsel June 2023	\$ 858.00
Inv # 39565 - General Counsel July 2023	\$ 255.00
	\$ <b>4,697.16</b>
	\$ <b>4,697.16</b>

Please make check payable to:

**Tranquility Community Development District**  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822



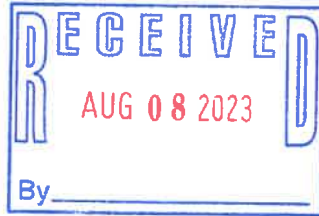
**GMS-Central Florida, LLC #1**  
1001 Bradford Way  
Kingston, TN 37763

# Invoice

**Invoice #:** 18  
**Invoice Date:** 8/1/23  
**Due Date:** 8/1/23  
**Case:**  
**P.O. Number:**

**Bill To:**  
Tranquility CDD  
219 E Livingston St.  
Orlando, FL 32801

310-813	Description	Hours/Qty	Rate	Amount
	Management Fees - August 2023 340		3,333.33	3,333.33
	Website Administration - August 2023 352		100.00	100.00
	Information Technology - August 2023 351		150.00	150.00
	Office Supplies 510		0.06	0.06
	Postage 420		0.77	0.77



<b>Total</b>	<b>\$3,584.16</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$3,584.16</b>

# Cobb Cole, P.A. #8

Post Office Box 2491  
 Daytona Beach, FL 32115-2491  
 US *310-513-315*  
 Invoices@cobbcole.com  
 www.cobbcole.com  
 O: 3862558171

# INVOICE

Number	38261
Issue Date	7/19/2023
Due Date	8/18/2023
Matter	49308 - General Work in Progress
Email	gflint@gmscfl.com

## Bill To:

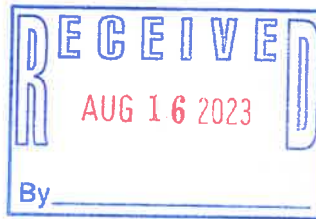
49308 - Tranquility CDD  
 c/o GMS-FL, LLC  
 219 East Livingston Street  
 Orlando, FL 32801

## Flat Fees

Flat Fees	Billed By	Price	Qty	Sub
Billable 6/22/2023 Audit Response Letter for Fiscal Year 2022	MAW	\$300.00	1.00	\$300.00
<b>Flat Fees Total:</b>			<b>1.00</b>	<b>\$300.00</b>

## Time Entries

Time Entries	Billed By	Hours	Sub
Billable 6/5/2023 Corresponded with district mangement.	Nika K Hosseini	0.20	\$51.00
Draft/revise A103 6/20/2023 Drafted audit response letter.	Mark A Watts	1.00	\$390.00
Communicate (with client) A106 6/23/2023 Reviewed draft financial audit and responded to auditor with sign-off.	Mark A Watts	0.30	\$117.00
		<b>1.50</b>	<b>\$558.00</b>



Total (USD)	\$858.00
Paid	\$0.00
Balance	\$858.00
Total Outstanding	\$858.00

## Terms & Conditions

Your remaining prepaid credit: 0.00

## Timekeeper Totals

Name	Rate	Hours	Total
Nika K Hosseini	\$255.00	0.20	\$51.00
Mark A Watts	\$390.00	1.30	\$507.00

## Trust Account Balance

Date	Item	Amount	Balance
8/16/2023	Current Balance		\$0.00



# Cobb Cole, P.A.

Post Office Box 2491  
 Daytona Beach, FL 32115-2491  
 US  
 Invoices@cobbcole.com  
 www.cobbcole.com  
 O: 3862558171

# INVOICE

Number	39565
Issue Date	8/14/2023
Due Date	9/13/2023
Matter	49308 - General Work in Progress
Email	gflint@gmscfl.com

## Bill To:

49308 - Tranquility CDD  
 c/o GMS-FL, LLC  
 219 East Livingston Street  
 Orlando, FL 32801

## Time Entries

Time Entries	Billed By	Hours	Sub
Billable 7/26/2023 Reviewed plat; Corresponded with district regarding the same.	Nika K Hosseini	1.00	\$255.00
		<b>1.00</b>	<b>\$255.00</b>

Total (USD)	\$255.00
Paid	\$0.00
Balance	\$255.00
I-38261 Previous Balance	\$858.00
<b>Total Outstanding</b>	<b>\$1,113.00</b>



## Terms & Conditions

Your remaining prepaid credit: 0.00

## Timekeeper Totals

Name	Rate	Hours	Total
Nika K Hosseini	\$255.00	1.00	\$255.00

## Trust Account Balance

Date	Item	Amount	Balance
8/16/2023	Current Balance		\$0.00

the 1990s, the number of people in the UK who are aged 65 and over has increased from 10.5 million to 13.5 million (15.5% of the population).

There is a growing awareness of the need to address the needs of older people, and the Government has set out a strategy for the 21st century in the White Paper on *Ageing Better: A Strategy for the 21st Century* (Department of Health 1999). This strategy is based on the following principles:

- Older people should be able to live independently and actively in their own homes.
- Older people should be able to live in their own communities.
- Older people should be able to live in their own homes and communities for as long as possible.

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- Older people should be able to live in their own homes and communities for as long as possible.

There is a growing awareness of the need to address the needs of older people, and the Government has set out a strategy for the 21st century in the White Paper on *Ageing Better: A Strategy for the 21st Century* (Department of Health 1999). This strategy is based on the following principles:

- Older people should be able to live independently and actively in their own homes.
- Older people should be able to live in their own communities.
- Older people should be able to live in their own homes and communities for as long as possible.

There is a growing awareness of the need to address the needs of older people, and the Government has set out a strategy for the 21st century in the White Paper on *Ageing Better: A Strategy for the 21st Century* (Department of Health 1999). This strategy is based on the following principles:

- Older people should be able to live independently and actively in their own homes.
- Older people should be able to live in their own communities.
- Older people should be able to live in their own homes and communities for as long as possible.

**Tranquility**  
Community Development District

**Funding Request #14**  
**September 13,2023**

Bill to: Carolina Holdings, LLC

	<b>Payee</b>	<b>General Fund</b>
		<b>FY2023</b>
<b>1</b>	<b>GMS</b>	
	Invoice # 19-- Management Fees - September 2023 \$	3,597.10
		<b>\$ 3,597.10</b>
		<b>\$ 3,597.10</b>

Please make check payable to:

**Tranquility Community Development District**  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822

**GMS-Central Florida, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice**

**Invoice #:** 19  
**Invoice Date:** 9/1/23  
**Due Date:** 9/1/23  
**Case:**  
**P.O. Number:**

**Bill To:**

Tranquility CDD  
219 E Livingston St.  
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - September 2023 340		3,333.33	3,333.33
Website Administration - September 2023 352		100.00	100.00
Information Technology - September 2023 351		150.00	150.00
Office Supplies 510		0.21	0.21
Postage 420		4.41	4.41
Copies 420		9.15	9.15
<b>Total</b>			<b>\$3,597.10</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$3,597.10</b>



the 1990s, the number of people in the UK who are aged 65 and over has increased from 10.5 million to 13.5 million (15.5% of the population).

There is a growing awareness of the need to address the needs of older people, and the Government has set out a strategy for doing this in the White Paper on *Ageing Better: Our Future, Our Choice* (Department of Health 2002). This paper sets out the following objectives:

- to help older people to live longer, healthier, and more active lives;
- to help older people to live in their own homes and communities, wherever possible;
- to help older people to live in dignity and respect, and to be able to take part in the life of their communities.

There are a number of ways in which the health care system can help to achieve these objectives:

- by providing a range of services that help older people to live longer, healthier, and more active lives;
- by providing a range of services that help older people to live in their own homes and communities, wherever possible;
- by providing a range of services that help older people to live in dignity and respect, and to be able to take part in the life of their communities.

The following sections describe the ways in which the health care system can help to achieve these objectives:

**1. Providing a range of services that help older people to live longer, healthier, and more active lives.**

There are a number of ways in which the health care system can help to achieve this objective:

- by providing a range of services that help older people to live longer, healthier, and more active lives;
- by providing a range of services that help older people to live in their own homes and communities, wherever possible;
- by providing a range of services that help older people to live in dignity and respect, and to be able to take part in the life of their communities.

The following sections describe the ways in which the health care system can help to achieve these objectives:

**2. Providing a range of services that help older people to live in their own homes and communities, wherever possible.**

There are a number of ways in which the health care system can help to achieve this objective:

- by providing a range of services that help older people to live in their own homes and communities, wherever possible;
- by providing a range of services that help older people to live in dignity and respect, and to be able to take part in the life of their communities.

The following sections describe the ways in which the health care system can help to achieve these objectives:

**3. Providing a range of services that help older people to live in dignity and respect, and to be able to take part in the life of their communities.**

There are a number of ways in which the health care system can help to achieve this objective:

- by providing a range of services that help older people to live in dignity and respect, and to be able to take part in the life of their communities.



**Tranquility**  
Community Development District

**Funding Request #15**  
**September 20,2023**

Bill to: Carolina Holdings, LLC

	<b>Payee</b>	<b>General Fund</b>	<b>FY2024</b>
<b>1</b>	<b>Egis - Insurance</b> <b>Inv# 19230 - 10/01/2023-10/01/2024</b>	\$	5,200.00
		\$	<b>5,200.00</b>
		\$	<b>5,200.00</b>

Please make check payable to:

**Tranquility Community Development District**  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822

INVOICE



<b>Customer</b>	Tranquility Community Development District
<b>Acct #</b>	1169
<b>Date</b>	08/29/2023
<b>Customer Service</b>	Kristina Rudez
<b>Page</b>	1 of 1

Tranquility Community Development District  
c/o Government Management Services, LLC  
219 E Livingston St  
Orlando, FL 32801

Payment Information	
<b>Invoice Summary</b>	\$ 5,200.00
<b>Payment Amount</b>	
<b>Payment for:</b>	Invoice#19230
	100123875

Thank You

Please detach and return with payment



Customer: Tranquility Community Development District

Invoice	Effective	Transaction	Description	Amount
19230	10/01/2023	Renew policy	Policy #100123875 10/01/2023-10/01/2024 Florida Insurance Alliance  Package - Renew policy Due Date: 8/29/2023	5,200.00
				<b>Total</b>
				\$ 5,200.00



Thank You

FOR PAYMENTS SENT OVERNIGHT:  
Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

<b>Remit Payment To: Egis Insurance Advisors</b> P.O. Box 748555 Atlanta, GA 30374-8555	(321)233-9939	<b>Date</b>
	sclimer@egisadvisors.com	08/29/2023

the 1990s, the number of people in the world who are under 15 years of age is expected to increase from 1.1 billion to 1.5 billion (United Nations 1998).

There are a number of reasons why the world's population is growing so rapidly. One of the main reasons is that the number of children born to each woman has increased. This is due to a number of factors, including the fact that women are now having children at a younger age, and that they are having more children. Another reason is that the number of people who are surviving to old age has increased. This is due to a number of factors, including the fact that people are now living longer, and that there are now more people in the world who are old.

The rapid growth of the world's population has a number of implications. One of the most important is that it is putting a strain on the world's resources. There are not enough resources to go around, and the world's population is growing so fast that it is becoming impossible to provide for everyone. This is a serious problem, and it is one that we need to address if we are to have a chance of surviving in the future.

There are a number of things that we can do to help solve this problem. One of the most important is to reduce the number of children born to each woman. This can be done by providing women with access to family planning services, and by educating them about the benefits of having fewer children. Another thing that we can do is to improve the quality of life for people in the world. This can be done by providing them with better education, and by improving their living conditions.

It is important that we take action now, because the world's population is growing so fast that it is becoming impossible to provide for everyone. If we do not take action, the world will be a much poorer place in the future. We need to work together to find solutions to this problem, and we need to do it now.

The world's population is growing so fast that it is becoming impossible to provide for everyone. This is a serious problem, and it is one that we need to address if we are to have a chance of surviving in the future. There are a number of things that we can do to help solve this problem, and we need to do them now.

One of the most important things that we can do is to reduce the number of children born to each woman. This can be done by providing women with access to family planning services, and by educating them about the benefits of having fewer children. Another thing that we can do is to improve the quality of life for people in the world. This can be done by providing them with better education, and by improving their living conditions.

**Tranquility**  
Community Development District

**Funding Request #16**  
**September 28,2023**

Bill to: Carolina Holdings, LLC

	<b>Payee</b>		<b>General Fund FY2023</b>
<b>1</b>	<b>Cobb Cole, P.A.</b> Inv # 40776- General Counsel Aug 2023	\$	219.00
<b>2</b>	<b>Florida Today Communications</b> Inv # 0005870290 - LEGAL ADVERT ACCT:734169 - August 2023	\$	235.35
		\$	<b>454.35</b>
		\$	<b>454.35</b>

Please make check payable to:

**Tranquility Community Development District**  
6200 Lee Vista Blvd, Suite 300  
Orlando, FL 32822

# Cobb Cole, P.A.

Post Office Box 2491  
 Daytona Beach, FL 32115-2491  
 US  
 Invoices@cobbcole.com  
 www.cobbcole.com  
 O: 3862558171

# INVOICE

Number	40776
Issue Date	9/19/2023
Due Date	10/19/2023
Matter	49308 - General Work in Progress
Email	gflint@gmscfl.com

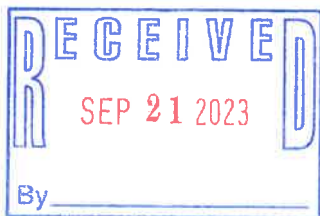
## Bill To:

49308 - Tranquility CDD  
 c/o GMS-FL, LLC  
 219 East Livingston Street  
 Orlando, FL 32801

## Time Entries

Time Entries	Billed By	Hours	Sub
Billable 8/9/2023 Participated in board meeting.	Nika K Hosseini	0.40	\$102.00
Communicate (other external) A108 8/15/2023 Conferred with FDEP regarding Indian River Lagoon water quality program.	Mark A Watts	0.30	\$117.00
		<b>0.70</b>	<b>\$219.00</b>

Total (USD)	\$219.00
Paid	\$0.00
Balance	\$219.00
I-38261 Previous Balance	\$858.00
<b>Total Outstanding</b>	<b>\$1,077.00</b>



*pd/cx/436  
9/20*

## Terms & Conditions

Your remaining prepaid credit: 0.00

## Timekeeper Totals

Name	Rate	Hours	Total
Nika K Hosseini	\$255.00	0.40	\$102.00
Mark A Watts	\$390.00	0.30	\$117.00

# Trust Account Balance

Date	Item	Amount	Balance
9/21/2023	<b>Current Balance</b>		<b>\$0.00</b>






FLORIDA TODAY COMMUNICATIONS 310-813-480  
The Eagle | The Reporter

ACCOUNT NAME Tranquility CDD		ACCOUNT # 734169	PAGE # 1 of 1
INVOICE # 0005870290	BILLING PERIOD Aug 1- Aug 31, 2023	PAYMENT DUE DATE September 20, 2023	
PREPAY (Memo Info) \$0.00	UNAPPLIED (Included in amt due) \$0.00	TOTAL CASH AMT DUE* \$682.51	

**BILLING ACCOUNT NAME AND ADDRESS**  
Tranquility Cdd  
Stacie Vanderbilt  
219 E. Livingston St.  
Orlando, FL 32801-1508



**Terms and Conditions:** Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.  
All funds payable in US dollars.

**BILLING INQUIRIES/ADDRESS CHANGES** 1-877-736-7612 or smb@ccc.gannett.com **FEDERAL ID** 20-3918856  
To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com. Previous account number: 0000001345.

Date	Description	Amount
8/1/23	Balance Forward	\$447.16

**Package Advertising:**

Start-End Date	Description	PO Number	Package Cost
8/15/23-8/15/23	0005797717 Ad#5797717	Notice of	\$235.35

RECEIVED  
SEP 21 2023

RECEIVED  
SEP 22 2023  
By \_\_\_\_\_

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	\$682.51
Service Fee 3.99%	\$27.23
*Cash/Check/ACH Discount	-\$27.23
*Payment Amount by Cash/Check/ACH	\$682.51
Payment Amount by Credit Card	\$709.74

**PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT**

ACCOUNT NAME		ACCOUNT NUMBER		INVOICE NUMBER		AMOUNT PAID
Tranquility CDD		734169		0005870290		
CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
\$235.35	\$447.16	\$0.00	\$0.00	\$0.00	\$0.00	\$682.51
REMITTANCE ADDRESS (Include Account# & Invoice# on check)				TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:		TOTAL CREDIT CARD AMT DUE
Florida Today P.O. Box 677592 Dallas, TX 75267-7592				<input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX		\$709.74
				Card Number _____		
				Exp Date    /    /    CVV Code _____		
				Signature _____ Date _____		

0000734169000000000000058702900006825110280

A Daily Publication By:



TRANQUILITY CDD  
219 E LIVINGSTON ST

ORLANDO, FL, 32801

Ad#5797717 08/15/2023  
BOARD OF SUPERVISORS MEETING  
DATES AND LOCATION  
TRANQUILITY COMMUNITY  
DEVELOPMENT DISTRICT  
FISCAL YEAR 2024

The Board of Supervisors of the Tranquility Community Development District will hold their regular meetings for Fiscal Year 2024 on the second Wednesday of each month at 2:00 p.m. at 5445 S. Washington Ave., Mimsville, FL 32180, unless otherwise indicated, as follows:

- October 11, 2023
- November 8, 2023
- December 6, 2023
- January 10, 2024
- February 14, 2024
- March 13, 2024
- April 10, 2024
- May 8, 2024
- June 12, 2024
- July 10, 2024
- August 14, 2024
- September 11, 2024

STATE OF WISCONSIN COUNTY OF BROWN:  
Before the undersigned authority personally appeared said legal clerk, who on oath says that he or she is a Legal Advertising Representative of the FLORIDA TODAY, a daily newspaper published in Brevard County, Florida that the attached copy of advertisement, being a Legal Ad in the matter of

**Notice of Meetings**

as published in FLORIDA TODAY in the issue(s) dated: or by publication on the newspaper's website, if authorized, on

08/15/2023

Affiant further says that the said FLORIDA TODAY is a newspaper in said Brevard County, Florida and that the said newspaper has heretofore been continuously published in said Brevard County, Florida each day and has been entered as periodicals matter at the post office in MELBOURNE in said Brevard 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 the said newspaper.

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, FL 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 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 (TDD) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

George S. Flibt  
District Manager  
Governmental Management Services -  
Central Florida, LLC

Sworn to and Subscribed before me this 15th of August 2023, by legal clerk who is personally known to me

Affiant

*[Signature]*  
Notary State of Wisconsin, County of Brown  
5.15.23

My commission expires

Publication Cost: \$235.35

Ad No: 0005797717

Customer No: BRE-0000001345

This is not an invoice

# of Affidavits 1



NANCY HEYRMAN  
Notary Public  
State of Wisconsin