

*Landings Community  
Development District*

*Agenda*

*July 21, 2023*

# AGENDA

# *Landings*

## *Community Development District*

---

219 E. Livingston St., Orlando, Florida 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

July 14, 2023

**Board of Supervisors**  
**Landings**  
**Community Development District**

Dear Board Members:

A meeting of the Board of Supervisors of the **Landings Community Development District** will be held on **Friday, July 21, 2023 at 11:30 AM** at the **Hilton Garden Inn Palm Coast, 55 Town Center Blvd., Palm Coast, FL 32164**. Following is the advance agenda for the meeting:

### **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the May 19, 2023 Meeting
4. Tally of Audit Committee Member Rankings and Selection of Auditor
5. Adjournment

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the June 16, 2023 Meeting
4. Public Hearing
  - A. Consideration of Resolution 2023-10 Adopting the Fiscal Year 2024 Budget and Relating to the Annual Appropriations
5. Consideration of Fiscal Year 2023-2024 Developer Funding Agreement
6. Acceptance of Audit Committee Recommendation and Selection of Firm to Perform the Fiscal Year 2023 Audit
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Balance Sheet and Income Statement
    - ii. Ratification of Funding Request #8
    - iii. Approval of Fiscal Year 2024 Meeting Schedule
8. Other Business
9. Supervisors Requests
10. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "G. S. Flint". The signature is stylized with a large initial "G" and a long horizontal stroke at the end.

George S. Flint  
District Manager

Enclosures

# AUDIT COMMITTEE MEETING

# MINUTES

MINUTES OF MEETING  
LANDINGS  
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Landings Community Development District was held Friday, May 19, 2023 at 11:30 a.m. at The Hilton Garden Inn Palm Coast, 55 Town Center Blvd, Palm Coast, Florida.

Present for the Audit Committee were:

David Root	Chairman
Walker Douglas	
Greg Eckley	
Toby Tobin	
George Flint	
Michael Chiumento, III	
Jeremy LeBrun	

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint noted that there were no members of the public here to provide comment.

**THIRD ORDER OF BUSINESS**

**Audit Services**

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

Mr. Flint stated that these are standard forms of RFPs and selection criteria, and the District is asking qualified auditors to provide pricing for five years. He asked for any questions from the Board members. Hearing none, he asked for a motion of approval.

On MOTION by Mr. Tobin, seconded by Mr. Douglas, with all in favor, Request for Proposals and Selection Criteria, was approved.

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

Mr. Flint noted that the form of the notice will be advertised in the local paper and an email will be sent to the five or six auditing firms who have historically provided these types of services

and await the responses. Mr. Flint then asked if the Board had any questions on the notice. Hearing none, he asked for a motion of approval.

On MOTION by Mr. Douglas, seconded by Mr. Root, with all in favor, the Notice of Request for Proposal for Audit Services, was approved.

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

Mr. Flint stated that they will publicly announce the opportunity for any qualified auditing firms to respond to the RFP in accordance with the instructions.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

Mr. Flint asked for a motion to adjourn the meeting.

On MOTION by Mr. Root, seconded by Mr. Douglas, with all in favor, the meeting was adjourned.

\_\_\_\_\_  
Attest

\_\_\_\_\_  
Chairman



## SECTION IV

**Landings CDD Auditor Selection**

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understanding of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					FY2023 - \$3,000 FY2024 - \$3,100 FY2025 - \$3,200 FY2026 - \$3,300 FY2027 - \$3,400		
DIBartolomeo, McBee, Hartley & Barnes, P.A.					FY2023 - \$3,850 Lump Sum Cost FY2024 - FY2027 - \$16,000 (\$4,000 Per FY)		



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **LANDINGS**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: June 30, 2023  
2:00PM

**Submitted to:**

Landings  
Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, FL 32801

---

**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

June 30, 2023

Landings Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, FL 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 Landings Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

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

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

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

### Developing Relationships

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

### Maintaining an Impeccable Reputation

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

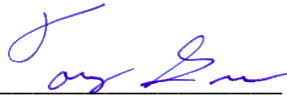
### Complying With Standards

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

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

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

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



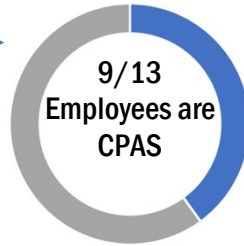
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



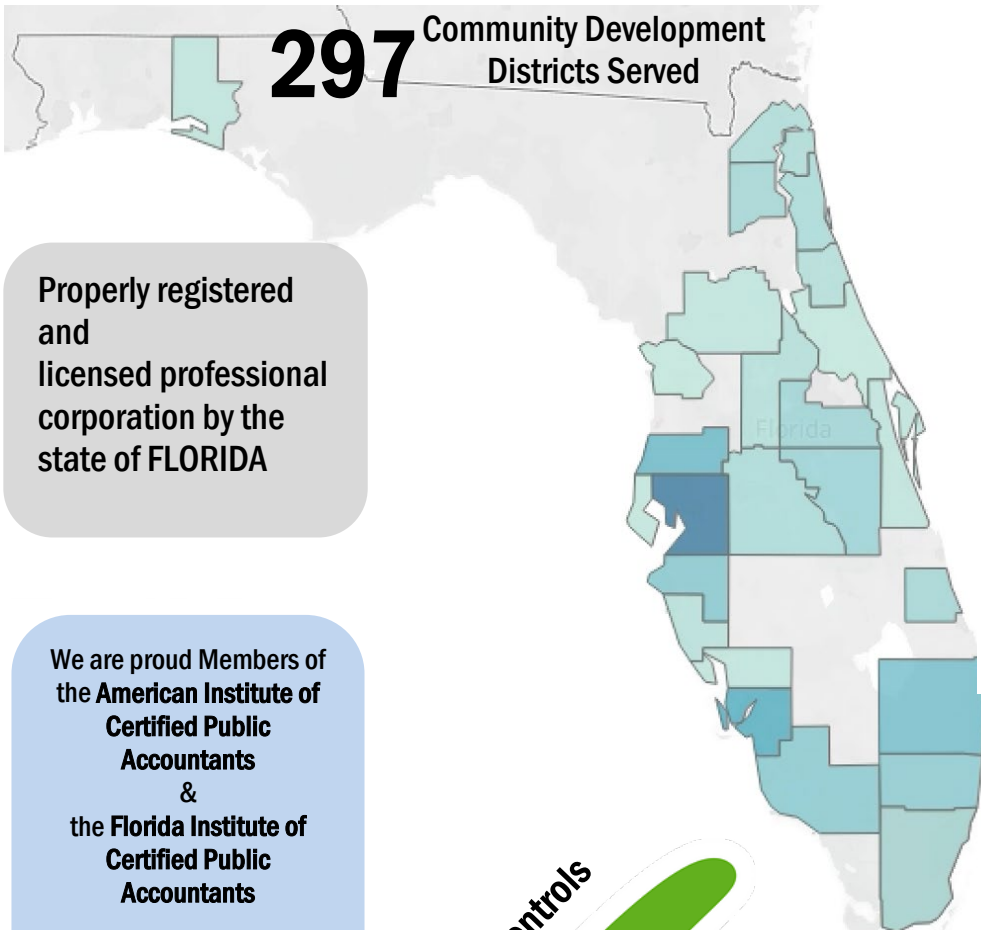
3 Partners  
10 Professional Staff  
2 Administrative Professionals



# 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

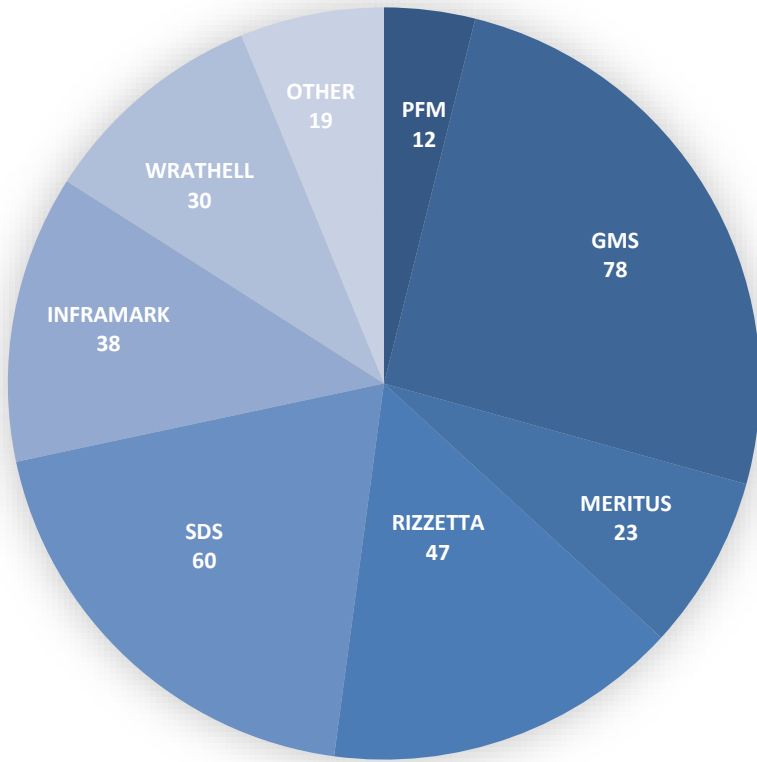
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | [www.ficpa.org](http://www.ficpa.org)

# 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: 30+*  
*CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*  
*CPE (last 2 years): Government Accounting, Auditing: 47 hours; Accounting, Auditing and Other: 58 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, FASD*

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

- Tony Grau

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

-Racquel McIntosh

# YOUR ENGAGEMENT TEAM

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

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

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



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

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



# Antonio 'Tony' J. Grau, CPA

## Partner

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

### Experience

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

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

### Education

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

---

### Clients Served (partial list)

(>300) Various Special Districts, including:

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

### Professional Associations/Memberships

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

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

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





# Racquel C. McIntosh, CPA

## Partner

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

### Experience

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

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

### Education

Florida Atlantic University (2004)  
Master of Accounting  
Florida Atlantic University (2003)  
Bachelor of Arts:  
Finance, Accounting

---

### Clients Served (partial list)

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

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

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

### Professional Associations/ Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
FICPA State & Local Government Committee  
FGFOA Palm Beach Chapter

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	<u>105</u> (includes of 4 hours of Ethics CPE)

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

## Dunes Community Development District

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

---

## Two Creeks Community Development District

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

---

## Journey's End Community Development District

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

---



# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

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

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

## **Proposed segmentation of the engagement**

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



## **Phase I - Preliminary Planning**

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

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

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

## Phase II – Execution of Audit Plan

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

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

## Phase III - Completion and Delivery

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

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

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

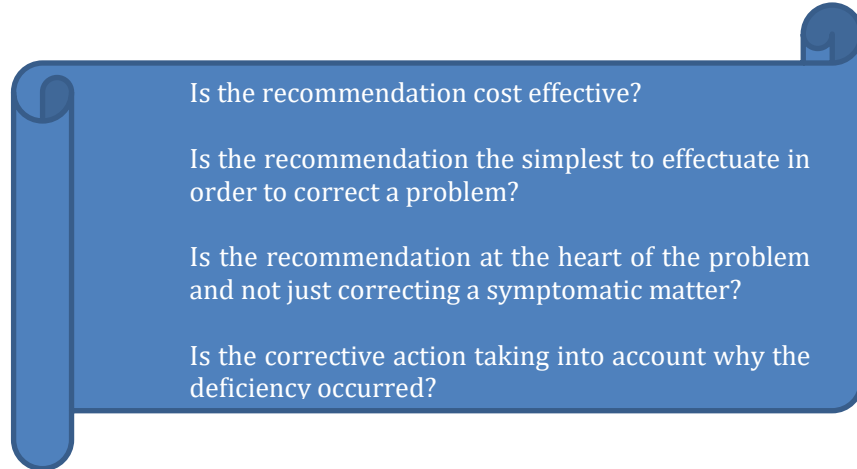
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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

### **Communications**

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

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

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$3,000
2024	\$3,100
2025	\$3,200
2026	\$3,300
2027	<u>\$3,400</u>
<b>TOTAL (2023-2027)</b>	<b><u>\$16,000</u></b>

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

# 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 Landings 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).**

# **Landings Community Development District**

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

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

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

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

**Contact:**

**Jim Hartley, CPA  
Principal**

# TABLE OF CONTENTS

## Letter of Transmittal

## Professional Qualifications

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

## Additional Data

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

## Technical Approach

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

Landings  
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 Landings 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 Landings 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 Landings 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 Landings Community Development District for the five years as follows:

September 30, 2023	\$ 3,850
September 30, 2024-2027	\$ 16,000

In years of new debt issuance fees may be adjusted based on review with management.

**BOARD OF SUPERVISORS  
MEETING**

# MINUTES

MINUTES OF MEETING  
LANDINGS  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Landings Community Development District was held Friday, June 16, 2023 at 11:30 a.m. at The Hilton Garden Inn Palm Coast, 55 Town Center Blvd, Palm Coast, Florida.

Present and constituting a quorum:

Jeffery Douglas	Chairman
David Root	Vice Chairman
Greg Eckley	Assistant Secretary
Toby Tobin	Assistant Secretary

Also present were:

George Flint	District Manager
Vincent Sullivan	District Counsel
Daniel Welch <i>by phone</i>	District Engineer
Jeremy LeBrun	GMS

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Douglas called the meeting to order and called the roll. Four Board members were present constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no public comments.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the May 19, 2023  
Board of Supervisors Meeting**

Mr. Douglas presented the minutes from the May 19, 2023 Board of Supervisors meeting and asked for any comments, questions, or corrections. Hearing no changes from the Board, there was a motion of approval.

On MOTION by Mr. Root, seconded by Mr. Eckley, with all in favor, the Minutes from the May 19, 2023 Board of Supervisors Meeting and, was approved.
---



**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-08  
Approving Boundary Amendment  
Expansion for District Boundaries**

Mr. Flint presented Resolution 2023-08 and noted a typo in Section 2, on page 2, third line from the bottom. He stated it should say add, not remove. He stated that the District is currently comprised of 204.68 acres and there has been a request to expand the boundaries to include some land neighboring the property. This resolution authorizes the District Counsel to prepare the necessary petition and file it with the appropriate agency to expand the boundaries. He asked if this proposed land is currently in the City. It was stated the land was not in the city but will be as of Tuesday.

Discussion ensued on the process of the boundary of Cascades approved for 416 units and this will be annexed into the city. Mr. Flint noted this contemplates the petition will be filed with the city of Palm Coast. During the meeting a phone call was made to Daniel Welch on the annexation, legal descriptions and the locations of the annex. Mr. Flint added for purposes of the resolution we would need a depiction of the area to be annexed. Mr. Flint suggested approval subject to the changes, legal boundary, and depiction of the area.

On MOTION by Mr. Tobin, seconded by Mr. Eckley, with all in favor, Resolution 2023-08 Approving the Boundary Amendment for Expansion of District Boundaries, was approved subject to Section 2 correction and Added Exhibit A.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-09  
Designating Assistant Treasurer of the  
District**

Mr. Flint noted this will add Mr. Mossing, Sr. as a designated Assistant Treasurer of the District.

On MOTION by Mr. Root, seconded by Mr. Eckley, with all in favor, Resolution 2023-09 Designating Assistant Treasurer of the District, was approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Sullivan stated they were proceeding with the bond validation complaint for early August. He noted there should be no issues, but if bond issuances will be made on the annex

sections a bond validation process will need to be done. It was asked if this would jeopardize the bond validation or delay the current bond validation. Mr. Sullivan explained it would not.

Mr. Flint noted the Board had the option to delay the bond validation until after the expansion and do it at one time. He added this is dependent on the goals for financing. After discussion the Board decided to move forward with the bond validation at this time.

**B. Engineer**

A question was asked if a revised improvement plan to reflect the proposed number of units with the expansion. It was noted that would be needed eventually.

**C. District Manager’s Report**

**i. Balance Sheet and Income Statement**

Mr. Flint presented the unaudited financials that are included in the agenda packet through April 30, 2023. No action was required by the Board.

On MOTION by Mr. Root, seconded by Mr. Eckley, with all in favor, the Balance Sheet and Income Statement, were approved.

**ii. Ratification of Funding Requests #6 – #7**

Mr. Flint stated Request #6 includes District Management costs and #7 includes District Counsel and Board compensation.

On MOTION by Mr. Root, seconded by Mr. Eckley, with all in favor, Funding Requests #6-#7, were ratified.

**iii. Form 1: Statement of Financial Interests Filing Reminder – Due July 1<sup>st</sup>.**

Mr. Flint reminded the Board of the Form 1 to be filed by July 1, 2023. He explained there was a grace period but after the grace period they were subject to fines of \$25/day for a maximum of \$1,500.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

Mr. Root asked a question regarding timelines.

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

There being no comments, the next item followed.

**NINTH ORDER OF BUSINESS**

**Adjournment**

Mr. Douglas adjourned the meeting.

---

Secretary/Assistant Secretary

---

Chairman/Vice Chairman

## SECTION IV

# SECTION A

## RESOLUTION 2023-10

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE LANDINGS COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2023 submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Landings Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

**WHEREAS**, the Board set July 21, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

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

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

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

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LANDINGS COMMUNITY DEVELOPMENT DISTRICT;**

#### **Section 1. Budget**

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and

at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager's Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for Landings Community Development District for the Fiscal Year Ending September 30, 2024", as adopted by the Board of Supervisors on July 21, 2023.
- d. The final adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption.

**Section 2. Appropriations**

There is hereby appropriated out of the revenues of the Landings Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

**Section 3. Budget Amendments**

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

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original

appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption.

**Section 4. Effective Date.**

This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 21<sup>ST</sup> DAY OF JULY, 2023.

ATTEST:

**BOARD OF SUPERVISORS OF THE  
LANDINGS COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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



***Landings***  
***Community Development District***

***Proposed Budget***  
***FY2024***



# Table of Contents

1 General Fund

2-4 General Fund Narrative

**Landings**  
**Community Development District**  
**Adopted Budget**  
**General Fund**

Description	Adopted Budget FY2023	Actuals Thru 5/31/23	Projected Next 4 Months	Projected Thru 9/30/23	Proposed Budget FY2024
<b>Revenues</b>					
Developer Contributions	\$ 136,810	\$ 40,775	\$ 30,578	\$ 71,352	\$ 135,898
<b>Total Revenues</b>	<b>\$ 136,810</b>	<b>\$ 40,775</b>	<b>\$ 30,578</b>	<b>\$ 71,352</b>	<b>\$ 135,898</b>
<b>Expenditures</b>					
<i>General &amp; Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 400	\$ 1,200	\$ 1,600	\$ 12,000
FICA Expenses	\$ -	\$ 31	\$ 92	\$ 122	\$ 918
Engineering	\$ 15,000	\$ -	\$ 5,000	\$ 5,000	\$ 15,000
Attorney	\$ 25,000	\$ 867	\$ 4,000	\$ 4,867	\$ 25,000
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ 450	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -	\$ 4,020
Management Fees	\$ 40,000	\$ 26,667	\$ 13,333	\$ 40,000	\$ 40,000
Information Technology	\$ 1,800	\$ 1,200	\$ 600	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ 2,550	\$ 400	\$ 2,950	\$ 1,200
Telephone	\$ 300	\$ -	\$ 50	\$ 50	\$ 300
Postage & Delivery	\$ 1,000	\$ 325	\$ 333	\$ 658	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,750
Copies	\$ 1,000	\$ 2	\$ 50	\$ 52	\$ 500
Legal Advertising	\$ 10,000	\$ 4,963	\$ 3,333	\$ 8,296	\$ 10,000
Contingencies	\$ 5,000	\$ 245	\$ 220	\$ 465	\$ 2,500
Office Supplies	\$ 625	\$ 47	\$ 50	\$ 97	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ 220	\$ 220	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
<b>Total Expenditures</b>	<b>\$ 136,810</b>	<b>\$ 42,470</b>	<b>\$ 28,882</b>	<b>\$ 71,352</b>	<b>\$ 135,898</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$ -</b>	<b>\$ (1,696)</b>	<b>\$ 1,696</b>	<b>\$ -</b>	<b>\$ -</b>

# Landings

## Community Development District

### General Fund Budget

#### **Revenues:**

##### *Developer Contributions*

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

---

#### **Expenditures:**

##### **General & Administrative:**

##### *Supervisor Fees*

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

##### *Engineering*

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

##### *Attorney*

The District's legal counsel, Chiumento Law, PLLC, provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

##### *Annual Audit*

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

##### *Assessment Administration*

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

##### *Arbitrage*

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

##### *Dissemination*

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

# Landings

## Community Development District

### General Fund Budget

#### Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

#### Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

#### Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services-Central Florida, LLC, provides these services.

#### Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Governmental Management Services-Central Florida, LLC, provides these services.

#### Telephone

Represents cost for telephone and fax machine.

#### Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

#### Insurance

The District's general liability and public official's liability insurance coverages.

#### Copies

Printing agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

#### Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

#### Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

# Landings

## Community Development District

### General Fund Budget

#### Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

#### Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

#### Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

## SECTION V

**LANDINGS COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2024 DEVELOPER FUNDING AGREEMENT**

**THIS FISCAL YEAR 2024 DEVELOPER FUNDING AGREEMENT** (the “Agreement”) is made and entered into this 21<sup>st</sup> day of July, 2023, by and between:

**LANDINGS COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government, established pursuant to Chapter 190, Florida Statutes, and located in the City of Palm Coast, Flagler County, Florida (hereinafter “District”), and

**JTL GRAND LANDINGS DEVELOPMENT LLC**, a Texas limited liability company and a landowner in the District (hereinafter “Developer”).

Recitals

**WHEREAS**, the District was established by Ordinance Number 2022-17 of the City Council of Palm Coast, Florida (the “City Council”), pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended, (the “Act”) for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, including a storm water management system, roadways, water distribution and sewer collection systems, landscaping, recreational facilities and other infrastructure; and

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

**WHEREAS**, Developer presently owns and/or is developing real property within the District, which property will benefit from the timely construction and acquisition of the District’s facilities, activities and services and from the continued operations of the District; and

**WHEREAS**, the District has adopted or anticipates adopting its general fund budget for the fiscal year 2024, which year commences on October 1, 2023, and concludes on September 30, 2024 (“Fiscal Year 2024 Budget”); and

**WHEREAS**, the Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, are attached hereto and incorporated herein by reference as **Exhibit “A”**; and

**WHEREAS**, the District has or will levy non ad valorem special assessments on all land within the District that will benefit from the District activities, operations and services set forth in Exhibit “A”; and



**WHEREAS**, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on Exhibit "A" to the property owned by the Developer within the District (the "Property"); and

**WHEREAS**, in lieu of initially certifying for collection special assessments on the Property, the District is willing to allow the Developer to provide such funds as are necessary to allow the District to proceed with its operations as described in Exhibit "A" so long as payment is timely provided; and

**WHEREAS**, the District desires to secure the funding of the Budget through the imposition of a continuing lien against the Property and otherwise as provided herein and in any resolutions of the District pertaining to the imposition of a lien for special assessments.

**WHEREAS**, the Developer agrees to enter into the Agreement in lieu of having the District collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations, and services set forth in the Budget.

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

1. The Developer agrees to make available to the District the monies necessary for the operation of the District based on actual expenditures of the District as called for in the budget attached hereto as Exhibit "A" (and as Exhibit "A" may be amended from time to time), within thirty (30) days of written request by the District. Amendments to the District's Budget as shown in Exhibit "A" adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. The funds provided under this Agreement shall be placed in the District's general checking account. These payments are made by the Developer in lieu of the collection of special assessments that might otherwise be collected by the District.

2. District shall have the right to file a continuing lien upon the Property described in Exhibit "A" for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses, and court costs incurred by the District incident to the collection of funds under this Agreement and for enforcement of this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens, and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for Fiscal Year 2024 Budget" in the public records of Flagler County, Florida, stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for the 2024 Budget on behalf of the District, without need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holders to the Property to pay

the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. In the event the Developer sells any of the Property after the execution of this Agreement, the Developers' rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

3. The District has found that the activities, operations and services set out in Exhibit "A" provide a special and peculiar benefit to the Property, as described in the legal description attached hereto and incorporated herein as **Exhibit "B"**. The Developer agrees that the activities, operations and services set forth in Exhibit "A" provide a special and peculiar benefit to the Property equal to or in excess of the costs set out in Exhibit "A", as described in Exhibit "B". Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, or in any resolution of the District regarding the imposition and collection of special assessments, the District, in its sole discretion, and upon failure of the Developer to make payment as provided for in this Agreement, may choose to certify for collection amounts due hereunder as a non ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197 or under any method of direct bill and collection on a future years tax roll and collected by the Flagler County Tax Collector, collected pursuant to a foreclosure action, or, at the District's discretion, collected in any other method authorized by law.

4. In the event the District is required to certify non ad valorem special assessments for collection as a result of the Developer's failure to provide the funds as required under this Agreement, the amount of funds received by the District from Developer under this Agreement shall be credited pro-rata to all lands subject to special assessments in the manner provided in the District's assessment methodology of operation and maintenance.

5. District and Developer agree that the FY2024 Budget shall be revised at the end of the fiscal year to reflect the actual expenditures for the District for the period beginning October 1, 2023, and ending September 30, 2024. Developer shall not be responsible for any costs other than those costs provided for in the Budget, as so amended.

6. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing that is executed by both of the parties hereto.

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

8. This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

9. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement through the imposition and enforcement of a contractual or other lien on property owned by the Developer, and in the manner described in paragraph 3 above.

10. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other party all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution or appellate proceedings.

11. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

12. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

13. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and elected the language, and the doubtful language will not be interpreted or construed against any party.

14. The Agreement shall be effective after execution by both parties. The enforcement provisions of this Agreement shall survive its termination until all payments due under this Agreement are paid in full.

**[SIGNATURES ON FOLLOWING PAGE]**

**SIGNATURE PAGE TO LANDINGS COMMUNITY DEVELOPMENT DISTRICT  
FY2024 DEVELOPER FUNDING AGREEMENT**

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

Attest:

**LANDINGS COMMUNITY  
DEVELOPMENT DISTRICT**, a Florida  
community development district.

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: Assistant Secretary

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: Chairman, Board of Supervisors

**JTL GRAND LANDINGS DEVELOPMENT  
LLC**, a Texas limited liability company

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: Witness

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**EXHIBIT "A"**

**(Fiscal Year 2024 Budget)**

[SEE ATTACHED]

**EXHIBIT "B"**

**(Legal Description)**

[SEE ATTACHED]

## Legal Descriptions

Part of Sections 19, 20, 29 and 30, Township 12 South, Range 31 East, Flagler County, Florida, being more particularly described as follows:

Commence at the Southwest corner of Reserved Parcel A1, Laguna Forest, Section 64, Seminole Woods, as recorded in Map Book 18, Pages 36 through 43, Public Records of Flagler County, Florida, said point also being the intersection of the North Right of Way line of Citation Boulevard and the East Right of Way line of Laguna Forest Trail, thence S36°30'03"E along the southerly extension of the said East right of way line and the West line of said Reserved Parcel A1 a distance of 80.00 feet to a point of the South right of way line of Citation Boulevard aforesaid; thence S53°29'57"W along said South right of way a distance of 28.73 feet to the Northwest corner of those lands described in Official Records Book 2370, Page 523, Public Records of Flagler County, Florida, and the Point of Beginning; thence S53°29'57"W continuing along said right of way a distance of 1076.65 feet to the point of curvature of a curve concave Northwesterly, having a radius of 2860.00 feet, a central angle of 22°18'53", being subtended by a chord bearing of S64°43'14"W and a chord distance of 1106.84 feet; thence westerly along said curve to the right for an arc length of 1113.87 feet to the Northeast corner of those lands described in Official Records Book 641, Page 1051, Public Records of Flagler County, Florida; thence departing said right of way and along the East line of said lands S05°08'56"E a distance of 899.94 feet to the southeast corner of said lands; thence S84°57'19"W along the south line of said lands a distance of 479.57 feet to the Northeast corner of Lot 4, Citation Commerce Park, as recorded in Map Book 35, Pages 61 and 62, Public Records of Flagler County, Florida; thence departing said lands and along the East line of said Lot 4, S05°01'11"E a distance of 591.67 feet to the southeast corner thereof; thence along the South line of said Lot 4, N70°54'41"W a distance of 103.85 feet to a point of the East line of those lands described in Official Records Book 1371, Page 1876, Public Records of Flagler County, Florida; thence along said East line the following 4 bearings and distances, S06°38'21"E, a distance of 66.40 feet; S50°22'26"E a distance of 390.44 feet; S34°41'23"E a distance of 200.98 feet; S14°20'57"E a distance of 498.13 feet; thence N86°36'10"E continuing along said lands and along a northerly line of those lands described in Official Records Book 1887, Page 1476, Public Records of Flagler County, Florida, a distance of 1535.86 feet; thence N75°00'26"E continuing along said Northerly line a distance of 1393.40 feet to a point on a Westerly line of those lands described in Official Records Book 2370, Page 523, Public Records of Flagler County, Florida; thence Easterly along the prolongation of the previously described Northerly line, N75°00'26"E a distance of 1015.01 feet to a point on the Westerly line of those lands described in Official Records Book 2370, Page 523, aforesaid; thence along the said Westerly lines the following calls and distances, N19°01'56"W a distance of 278.67 feet; thence N42°18'09"W a distance of 401.72 feet; thence N30°24'29"W a distance of 50.00 feet to a point on a non tangent curve concave Northwesterly, having a radius of 375.00 feet, a central angle of 24°29'34", being subtended by a chord bearing of S71°50'18"W and a chord distance of 159.09 feet; thence Westerly along said curve to the right for an arc length of 160.30 feet; thence N36°13'54"W a distance of 403.20 feet; thence N14°49'44"E a distance of 234.68 feet; thence N38°16'50"W a distance of 2229.65 feet to the Point of Beginning.

Excepting therefrom those lands described in Official Records Book 253, Page 25, Public Records of Flagler County, Florida.

## **SECTION VII**



# SECTION C

# SECTION 1

# ***Landings***

***Community Development District***

***Unaudited Financial Reporting***

***May 31, 2023***



# Table of Contents

1	<hr/>	<u>Balance Sheet</u>
2	<hr/>	<u>General Fund</u>
3	<hr/>	<u>Capital Projects Fund</u>
4	<hr/>	<u>Month to Month</u>

**Landings**  
**Community Development District**  
**Combined Balance Sheet**  
**May 31, 2023**

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>			
<b>Cash:</b>			
Operating Account	\$ 8,377	\$ -	\$ 8,377
Due from Developer	\$ 4,015	\$ 1,205	\$ 5,220
<b>Total Assets</b>	<b>\$ 12,392</b>	<b>\$ 1,205</b>	<b>\$ 13,597</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 3,640	\$ -	\$ 3,640
Contracts Payable	\$ -	\$ 1,205	\$ 1,205
<b>Total Liabilities</b>	<b>\$ 3,640</b>	<b>\$ 1,205</b>	<b>\$ 4,845</b>
<b>Fund Balance:</b>			
Unassigned	\$ 8,752	\$ -	\$ 8,752
<b>Total Fund Balances</b>	<b>\$ 8,752</b>	<b>\$ -</b>	<b>\$ 8,752</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 12,392</b>	<b>\$ 1,205</b>	<b>\$ 13,597</b>

**Landings**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
<b>Revenues:</b>				
Developer Contributions	\$ 136,810	\$ 40,775	\$ 40,775	\$ -
<b>Total Revenues</b>	<b>\$ 136,810</b>	<b>\$ 40,775</b>	<b>\$ 40,775</b>	<b>\$ -</b>
<b>Expenditures:</b>				
<i>General &amp; Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 400	\$ 7,600
FICA Expenses	\$ -	\$ -	\$ 31	\$ (31)
Engineering	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
Attorney	\$ 25,000	\$ 16,667	\$ 867	\$ 15,800
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 40,000	\$ 26,667	\$ 26,667	\$ 0
Information Technology	\$ 1,800	\$ 1,200	\$ 1,200	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 2,550	\$ (1,350)
Telephone	\$ 300	\$ 200	\$ -	\$ 200
Postage & Delivery	\$ 1,000	\$ 667	\$ 325	\$ 342
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Copies	\$ 1,000	\$ 667	\$ 2	\$ 665
Legal Advertising	\$ 10,000	\$ 6,667	\$ 4,963	\$ 1,704
Contingencies	\$ 5,000	\$ 3,333	\$ 245	\$ 3,088
Office Supplies	\$ 625	\$ 417	\$ 47	\$ 370
Travel Per Diem	\$ 660	\$ 440	\$ -	\$ 440
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Total Expenditures</b>	<b>\$ 136,810</b>	<b>\$ 81,298</b>	<b>\$ 42,470</b>	<b>\$ 38,828</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>		<b>\$ (1,696)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 10,447</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 8,752</b>	

**Landings**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Developer Contributions	\$ -	\$ -	\$ -	\$ 20,837	\$ 8,754	\$ -	\$ 7,169	\$ 4,015	\$ -	\$ -	\$ -	\$ -	\$ 40,775
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,837</b>	<b>\$ 8,754</b>	<b>\$ -</b>	<b>\$ 7,169</b>	<b>\$ 4,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,775</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 89	\$ 690	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 867
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ -	\$ -	\$ -	\$ -	\$ 26,667
Information Technology	\$ -	\$ -	\$ -	\$ 600	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Website Maintenance	\$ -	\$ 1,750	\$ -	\$ 400	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 2,550
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 16	\$ 11	\$ 233	\$ 34	\$ 28	\$ 2	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 325
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Copies	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Legal Advertising	\$ 1,760	\$ 3,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ 4,963
Contingencies	\$ 135	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245
Office Supplies	\$ 31	\$ 0	\$ 15	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 47
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total Expenditures</b>	<b>\$ 10,539</b>	<b>\$ 8,931</b>	<b>\$ 3,670</b>	<b>\$ 4,478</b>	<b>\$ 3,828</b>	<b>\$ 3,801</b>	<b>\$ 3,584</b>	<b>\$ 3,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,470</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (10,539)</b>	<b>\$ (8,931)</b>	<b>\$ (3,670)</b>	<b>\$ 16,359</b>	<b>\$ 4,926</b>	<b>\$ (3,801)</b>	<b>\$ 3,585</b>	<b>\$ 375</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,696)</b>

**Landings**  
**Community Development District**  
**Capital Projects Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending May 31, 2023**

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 2,410	\$ (2,410)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,410</b>	<b>\$ (2,410)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,410)</b>	
<b>Other Financing Sources/(Uses):</b>				
Developer Advances	\$ -	\$ -	\$ 2,410	\$ 2,410
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,410</b>	<b>\$ 2,410</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



## SECTION 2

**Landings**  
**Community Development District**

**Bill to:**  
**JTL Grand Landings Dev LLC**

**Funding Request #8**  
**July 11, 2023**

	<b>Payee</b>	<b>General Fund FY2023</b>	<b>Capital Project FY2023</b>
1	<b>Chiumento Law, PLLC</b> Invoice # 16570- Bond Validation - April 2023		\$ 2,948.50
2	<b>GMS-Central Florida, LLC</b> Invoice # 10 - Management Fees - June 2023	\$ 3,781.79	
3	<b>Supervisor Fees - 05/19/2023 Meeting</b> Greg Eckley	\$ 215.30	
4	<b>Supervisor Fees - 06/16/2023 Meeting</b> Toby Tobin	\$ 215.30	
	David Root	\$ 215.30	
	Jeffrey Douglas	\$ 215.30	
	Greg Eckley	\$ 215.30	
		\$ 4,858.29	\$ 2,948.50
<b>Total:</b>			<b>\$ 7,806.79</b>

Please make check payable to:

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

#5 **Chiumento Law, PLLC**  
145 City Place, Suite 301  
Palm Coast, FL 32164  
Email: chiumento@legalteamforlife.com  
Office: (386) 445-8900  
www.legalteamforlife.com



310-515-315

**Bill to:**

**Landings CDD**  
219 East Livingston street  
orlando , FL 32801

Gflint@gmscfl.com

**Landings CDD- Bond Validation 230189**

**INVOICE**

To April 30, 2023

Invoice Date May 18, 2023  
Invoice Number 16570  
Due Date Due Upon Receipt

**Account Summary**

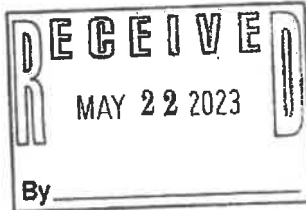
Previous Balance	\$1,205.00
Payments Received	\$0.00
Outstanding Balance	\$1,205.00
Current Invoice	\$4,153.50

**Total Due \$5,358.50**

Pay Online  
Click the link or scan the code  
with your device to pay online.



<https://firmcentral.westlaw.com/pay/E436SIE>



**Payment Transactions**

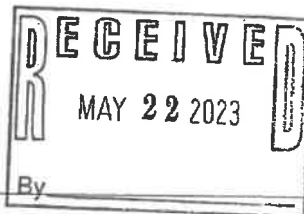
Date	Type	Invoice #	Description	Amount
<i>No payments have been made on this account.</i>				

**Fee Detail**

Date		Description	Hours	Rate	Total
4/10/2023	VLS	Drafted acknowledgement of service, memorandum of law, and order to show cause.	3.00	\$320.00/hr	\$960.00
4/11/2023	VLS	Continued drafting bond validation lawsuit; Drafted affidavit of District Manager and compiled appropriate exhibits; Drafted affidavit of District Engineer and compiled appropriate exhibits; Drafted proposed final judgment; Drafted proposed notice of no appeal; Cross checked all citations in Order to Show Cause, Acknowledgement of Service, Memorandum of Law, Joint Stipulation, and Proposed Final Judgment.	7.30	\$320.00/hr	\$2,336.00
4/13/2023	VLS	Received and reviewed updates to District Manager Affidavit; Reviewed all documents supplied by District Manager; Compiled and finalized District Manager affidavit.	1.40	\$320.00/hr	\$448.00
4/20/2023	CM	Various telephone calls with office of the State Attorney regarding Bond Validation Complaint and attorney to handle matter.	0.50	\$145.00/hr	\$72.50
4/21/2023	CM	Prepared Acknowledgment of Service by Division of Bond Finance; Prepared correspondence to Director of Division of Bond Finance; Prepared package; Corresponded with State of Attorney's office regarding transmittal of Complaint for Bond Validation and Acknowledgment for their review and execution; Prepared file.	1.00	\$145.00/hr	\$145.00
4/21/2023	VLS	Received, reviewed, and approved documents drafted by Caroline McNeil.	0.40	\$320.00/hr	\$128.00
4/27/2023	VLS	Received, reviewed, and responded to e-mail from Division of Finance.	0.20	\$320.00/hr	\$64.00
<b>Hours Total</b>			<b>13.80</b>	<b>Fee Total</b>	<b>\$4,153.50</b>

**Expense Detail**

Date	Description	Quantity	Rate	Total
<i>No expenses have been charged for this invoice.</i>				
<b>Expenses Total</b>				<b>\$0.00</b>

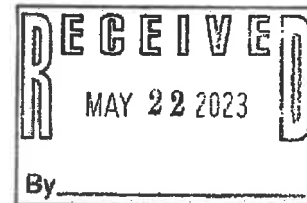


Fees	\$4,153.50
Expense	\$0.00
<b>Current Due</b>	<b>\$4,153.50</b>
<b>Outstanding Balance</b>	<b>\$1,205.00</b>
<b>Total Due</b>	<b>\$5,358.50</b>

FR 85

**Timekeeper Summary**

Timekeeper	Hours
Caroline Mcneil	1.50
Vincent Sullivan	12.30
<b>Total Hours</b>	<b>13.80</b>



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

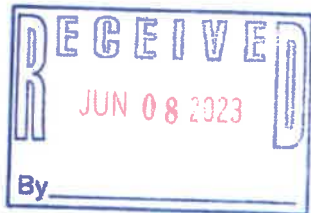
# Invoice

Invoice #: 10  
 Invoice Date: 6/1/23  
 Due Date: 6/1/23  
 Case:  
 P.O. Number:

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

310 - 513

Description	Hours/Qty	Rate	Amount
Management Fees - June 2023 340		3,333.33	3,333.33
Website Administration - June 2023 352		100.00	100.00
Information Technology - June 2023 351		150.00	150.00
Office Supplies 510		17.56	17.56
Postage 420		1.20	1.20
Copies 425		179.70	179.70



<b>Total</b>	<b>\$3,781.79</b>
<b>Payments/Credits</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$3,781.79</b>

# SECTION 3

**NOTICE OF MEETING DATES  
LANDINGS  
COMMUNITY DEVELOPMENT DISTRICT  
Fiscal Year 2024**

The Board of Supervisors of the *Landings Community Development District* will hold their regularly scheduled public meetings for Fiscal Year 2024 at 11:30 am at the *Hilton Garden Inn Palm Coast/Town Center, 55 Town Center Blvd., Palm Coast, Florida 32164*, on the third Friday of every month as follows:

**October 20, 2023**  
**November 17, 2023**  
**December 15, 2023**  
**January 19, 2024**  
**February 16, 2024**  
**March 15, 2024**  
**April 19, 2024**  
**May 17, 2024**  
**June 21, 2024**  
**July 19, 2024**  
**August 16, 2024**  
**September 20, 2024**

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the meeting agenda may be obtained from the District Manager at 219 E. Livingston Street, Orlando, FL 32801. The meetings may be continued to a date, time, and place as evidenced by motion of the majority of Board Members participating. There may be occasions when one or more Supervisors will participate by telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodation to participate in this meeting is asked to advise the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service (800) 955-8770, who can aid you in contacting the District Office.

Each person who decides to appeal any action taken at these meetings 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. Flint  
District Manager  
Governmental Management Services - Central Florida, LLC