

FIRELIGHT EAST

**COMMUNITY DEVELOPMENT
DISTRICT**

May 28, 2025

**BOARD OF SUPERVISORS
REGULAR MEETING
AND AUDIT MEETING
AGENDA**

FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Firelight East Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

May 21, 2025

Board of Supervisors
Firelight East Community Development District

Dear Board Members:

The Board of Supervisors of the Firelight East Community Development District will hold a Regular Meeting and Audit Committee Meeting on May 28, 2025 at 11:00 a.m., or as soon thereafter as the matter may be heard, at 4161 Tamiami Trail, Building 5, Unit 501, Port Charlotte, Florida 33952. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consideration of Resolution 2025-02, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
4. Consideration of Resolution 2025-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date
5. Consideration of Response(s) to Request for Qualifications (RFQ) for Engineering Services
 - A. Affidavit of Publication
 - B. RFQ Package
 - C. Respondent: *Atwell, LLC*
 - D. Competitive Selection Criteria/Ranking
 - E. Award of Contract
6. Ratification of Resolution 2025-01, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date
7. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

8. Review of Responses to Request for Proposals (RFP) for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondent(s)
 - I. Berger, Toombs, Elam, Gaines & Frank
 - II. Grau & Associates
 - D. Auditor Evaluation Matrix/Ranking
9. Termination of Audit Selection Committee Meeting/Reconvene Special Meeting
10. Consider Recommendation of Audit Selection Committee
 - Award of Contract
11. Acceptance of Unaudited Financial Statements as of April 30, 2025
12. Approval of July 24, 2024 Public Hearings and Regular Meeting Minutes
13. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer (Interim): *Atwell, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: June 25, 2025 at 11:00 AM
 - QUORUM CHECK
14. Board Members' Comments/Requests
15. Public Comments
16. Adjournment

SEAT 1	JOHN LEINAWEAVER	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	SANDY FOSTER	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	PRISCILLA HEIM	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	KRIS WATTS	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	JENNINGS DEPRIEST	☐ IN PERSON	☐ PHONE	☐ NO

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 909-7930 or Kristen Thomas at (561) 517-5111.

Sincerely,



Daniel Rom
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 528 064 2804

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025/2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors (“**Board**”) of the Firelight East Community Development District (“**District**”), prior to June 15, 2025, a proposed operating budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (“**Fiscal Year 2025/2026**”); and

WHEREAS, the Board has considered the proposed budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT:

1. APPROVING PROPOSED BUDGET. The operating budget proposed by the District Manager for Fiscal Year 2025/2026, attached hereto as **Exhibit A**, is hereby approved as the basis for conducting a public hearing to adopt said budget.

2. SETTING HEARING. The public hearing on the approved budgets is hereby declared and set for the following date, hour and location:

DATE: _____

HOUR: 11:00 a.m.

LOCATION: 4161 Tamiami Trail, Building 5 Unit 501
Port Charlotte, Florida 33952

3. TRANSMITTAL OF PROPOSED BUDGETS TO LOCAL GENERAL PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit copy of the proposed budget to the local general purpose unit(s) of government at least sixty (60) days prior to the hearing set above.

4. POSTING OF PROPOSED BUDGETS. In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least (forty-five) 45 days.

5. PUBLICATION OF NOTICE. Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 28th day of May, 2025.

ATTEST:

**FIRELIGHT EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Budget

Exhibit A

Fiscal Year 2025/2026 Budget

**FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

**FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT
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**FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Landowner contribution	109,790	18,908	31,060	49,968	105,930
Total revenues	109,790	18,908	31,060	49,968	105,930
EXPENDITURES					
Professional & administrative					
Supervisors	12,000	-	1,050	1,050	12,000
Management/accounting/recording**	48,000	12,000	12,000	24,000	48,000
Legal	25,000	374	5,000	5,374	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation*	500	-	-	-	500
Dissemination agent*	1,000	-	-	-	1,000
Trustee*	5,500	-	-	-	-
Telephone	200	100	100	200	200
Postage	500	17	483	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,750	104	1,646	1,750	1,750
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,250	-	5,250	6,350
Contingencies/bank charges	750	1,090	450	1,540	1,540
Website hosting & maintenance	705	1,680	-	1,680	705
Website ADA compliance	210	-	210	210	210
Total expenditures	109,790	21,040	28,689	49,729	105,930
Excess/(deficiency) of revenues over/(under) expenditures	-	(2,132)	2,371	239	-
Fund balance - beginning (unaudited)	-	(239)	(2,371)	(239)	-
Fund balance - ending (projected)	-	(2,371)	-	-	-
Unassigned	-	(2,371)	-	-	-
Fund balance - ending	\$ -	\$ (2,371)	\$ -	\$ -	\$ -

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 12,000
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Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.

Management/accounting/recording**	48,000
-----------------------------------	--------

Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal	25,000
-------	--------

General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering	2,000
-------------	-------

The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Audit	5,500
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Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.

Arbitrage rebate calculation*	500
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To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.

Dissemination agent*	1,000
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The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.

Telephone	200
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Postage	500
---------	-----

Telephone and fax machine.

Printing & binding	500
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Mailing of agenda packages, overnight deliveries, correspondence, etc.

Legal advertising	1,750
-------------------	-------

Letterhead, envelopes, copies, agenda packages

Annual special district fee	175
-----------------------------	-----

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

Insurance	6,350
-----------	-------

Annual fee paid to the Florida Department of Economic Opportunity.

Contingencies/bank charges	1,540
----------------------------	-------

Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.

Website hosting & maintenance	705
-------------------------------	-----

Website ADA compliance	210
------------------------	-----

Total expenditures	<u><u>\$ 105,930</u></u>
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*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2025/2026 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Firelight East Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

WHEREAS, the Board desires to adopt the Fiscal Year 2025/2026 meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT:

1. ADOPTING FISCAL YEAR 2025/2026 ANNUAL MEETING SCHEDULE. The Fiscal Year 2025/2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. EFFECTIVE DATE. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 28th day of May, 2025.

ATTEST:

**FIRELIGHT EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>4161 Tamiami Trail, Building 5 Unit 501, Port Charlotte, Florida 33952</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 22, 2025	Regular Meeting	11:00 AM
November __, 2025*	Regular Meeting	11:00 AM
December __, 2025**	Regular Meeting	11:00 AM
January 28, 2026	Regular Meeting	11:00 AM
February 25, 2026	Regular Meeting	11:00 AM
March 25, 2026	Regular Meeting	11:00 AM
April 22, 2026	Regular Meeting	11:00 AM
May 27, 2026	Regular Meeting	11:00 AM
June 24, 2026	Regular Meeting	11:00 AM
July 22, 2026	Regular Meeting	11:00 AM
August 26, 2026	Regular Meeting	11:00 AM
September 23, 2026	Regular Meeting	11:00 AM

Exception(s)

*November meeting is the day before the Thanksgiving Day holiday.

**December meeting is the day before the Christmas Eve holiday.

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

5A



PUBLISHER'S AFFIDAVIT OF PUBLICATION STATE OF FLORIDA COUNTY OF CHARLOTTE:

Before the undersigned authority personally appeared Amber Douglas, who on oath says that she is the Legal Advertising Representative of The Daily Sun, a newspaper published at Charlotte Harbor in Charlotte County, Florida; that the attached copy of advertisement, being a Legal Notice that was published in said newspaper in the issue(s)

08/07/24

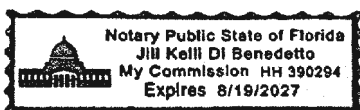
as well as being posted online at www.yoursun.com and www.floridapublicnotices.com.

Affiant further says that the said newspaper is a newspaper published at Charlotte Harbor, in said Charlotte County, Florida, and that the said newspaper has heretofore been continuously published in said Charlotte County, Florida, Sarasota County, Florida and DeSoto County, Florida, each day and has been entered as periodicals matter at the post office in Punta Gorda, in said Charlotte County, Florida, for a period of 1 year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

(Signature of Affiant)

Sworn and subscribed before me this 7th day of August, 2024

(Signature of Notary Public)



Personally known X OR Produced Identification

REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES FOR THE FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT

RFQ for Engineering Services

The Firelight East Community Development District ("District"), located in Charlotte County, Florida, announces that professional engineering services will be required on a continuing basis for the District's capital improvement plan, including stormwater management system, landscaping improvements, utilities, roadway improvements, and other public improvements authorized by Chapter 190, Florida Statutes. The engineering firm selected will act in the general capacity of District Engineer and will provide District engineering services, as required.

Any firm or individual ("Applicant") desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement ("Qualification Statement") of its qualifications and past experience on U.S. General Service Administration's "Architect-Engineer Qualifications, Standard Form No. 330," with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant's professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant's willingness to meet time and budget requirements; d) the Applicant's past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience with Charlotte County, Florida; e) the geographic location of the Applicant's headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant's Competitive Negotiations Act, Chapter 287, Florida Statutes ("CCNA"). All applicants interested must submit one (1) unbound and (1)

electronic copy of Standard Form No. 330 and Qualification Statement by 12:00 p.m., on August 21, 2024 to the attention of District Manager, Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Manager's Office").

The Board shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager, and the highest ranked Applicant will be requested to enter into contract negotiations for a continuing contract. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant.

The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars (\$10,000.00). Additional information and requirements regarding protests are set forth in the District's proposed Rules of Procedure, which are available from the District Manager.

Publish: 08/07/24
436355 3935700

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

5B

**REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES
FOR THE FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT**

RFQ for Engineering Services

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The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses

associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars (\$10,000.00). Additional information and requirements regarding protests are set forth in the District's proposed Rules of Procedure, which are available from the District Manager.

FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT ENGINEER PROPOSALS

COMPETITIVE SELECTION CRITERIA

1) Ability and Adequacy of Professional Personnel (Weight: 25 Points)

Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.

2) Consultant's Past Performance (Weight: 25 Points)

Past performance for other Community Development Districts in other contracts; amount of experience on similar projects; character, integrity, reputation, of respondent; etc.

3) Geographic Location (Weight: 20 Points)

Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.

4) Willingness to Meet Time and Budget Requirements (Weight: 15 Points)

Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.

5) Certified Minority Business Enterprise (Weight: 5 Points)

Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.

6) Recent, Current and Projected Workloads (Weight: 5 Points)

Consider the recent, current and projected workloads of the firm.

7) Volume of Work Previously Awarded to Consultant by District (Weight: 5 Points)

Consider the desire to diversify the firms that receive work from the District; etc.

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

5C



FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES FOR
THE FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT

SUBMITTED BY:

ATWELL, LLC

4161 TAMIAMI TRAIL, SUITE 501, PORT CHARLOTTE, FL 33952

TODD R. REBOL, P.E.

941.625.1165

November 15, 2024





November 15, 2024

Firelight East Community Development District
District Managers Office
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
ATTN: Daniel Rom

RE: Atwell, LLC Qualifications
Engineering Services for Ibis Landing Community Development District

Dear Mr. Rom:

In response to your Request for Qualifications, Atwell, LLC ("Atwell") is pleased to submit our qualifications to be considered for Engineering Services for the Ibis Landing Community Development District located in Lee County, Florida.

Atwell has assembled a team of experienced engineers, planners and project managers with many years of experience working on land development projects in Lee County and throughout Florida. Atwell offers over 1700 employees and over 230 licensed professionals nationwide. Our 11 offices in Florida offer the following advantages to Charlotte County:

- **Combined, Atwell's key staff has nearly 100 years of experience** working on similar projects. The proposed team outlined in this qualifications package is right-sized, efficient and well qualified in CDD contracts.
- **Atwell brings demonstrated experience** and an innovative, energetic, and proactive approach to managing permit volume through fair and thorough reviews.
- **Our team has decades of practical experience** in plan review, code development and special project planning, comprehensive planning, and project management services.

The Atwell team currently holds multiple Florida-based Community Development District contracts that lend to our team experience and provides a level of knowledge and support which we can bring to the Ibis Landing Community Development District. Selected contracts include:

- Artisan Lakes East CDD
- Belmont CDD
- Eagle Creek CDD
- Cayman Lakes CDD
- River Landing CDD
- Heritage Palms CDD
- Miromar Lakes CDD
- Tern Bay CDD
- Cypress Shadows CDD
- Parklands West CDD
- Parklands Lee CDD
- Cedar Hammock CDD
- Beach Road Golf Estates CDD
- Heritage Harbour North CDD
- Portofino Falls CDD
- Portofino Springs CDD
- Portofino Cove CDD
- Bonita Landing CDD
- Babcock Ranch - Phase 2A
- East Bonita Beach Road
- Palermo
- Ibis Landing
- Coral Bay at Lee County
- Colonial Country Club

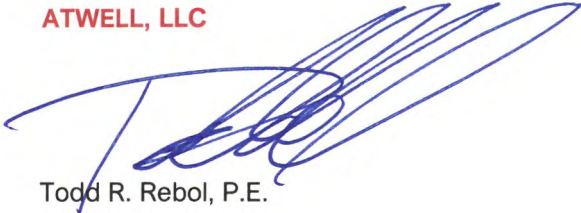
4161 Tamiami Trail, Building 5, Suite 501, Port Charlotte, Florida 33952 | Tel: 941.625.1165

Our team of engineers, planners and project managers have the expertise and experience to assist the Ibis Landing Community Development District as qualified consultants to help the CDD in a multitude of services including managing capital improvement projects in the district, preparing documentation to support any future issuance of municipal bonds, designing expansion plans for community infrastructure and amenities, and representing the District at board meetings or other meetings to assist the District Manager.

Atwell thanks you for opportunity to work with you and your team. We have the staff available and are prepared to begin immediately if selected and look forward to being a valued member of your team. Please do not hesitate to contact me at 239.939.5490 if you have any questions.

Sincerely,

ATWELL, LLC



Todd R. Rebol, P.E.

P: 941.625.1165

trebol@atwell.com

ARCHITECT-ENGINEER QUALIFICATIONS

PART I - CONTRACT-SPECIFIC QUALIFICATIONS

A. CONTRACT INFORMATION

1. TITLE AND LOCATION (City and State)	
Firelight East Community Development District	
2. PUBLIC NOTICE DATE	3. SOLICITATION OR PROJECT NUMBER
August 2024	Request for Qualifications for Engineering Services

B. ARCHITECT-ENGINEER POINT OF CONTACT

4. NAME AND TITLE		
Todd R. Rebol, P.E.		
5. NAME OF FIRM		
Atwell, LLC		
6. TELEPHONE NUMBER	7. FAX NUMBER	8. E-MAIL ADDRESS
941.625.1165		trebol@atwell.com

C. PROPOSED TEAM

(Complete this section for the prime contractor and all key subcontractors.)

	PRIME	JV	SUBCON TRACTOR	9. FIRM NAME	10. ADDRESS	11. ROLE IN THIS CONTRACT
a.	X			Atwell, LLC ☐ CHECK IF BRANCH OFFICE	4161 Tamiami Trail, Building 5, Suite 501 Port Charlotte, FL 33952	District Engineer, Vice President
b.				☐ CHECK IF BRANCH OFFICE		
c.				☐ CHECK IF BRANCH OFFICE		
d.				☐ CHECK IF BRANCH OFFICE		
e.				☐ CHECK IF BRANCH OFFICE		
f.				☐ CHECK IF BRANCH OFFICE		
g.				☐ CHECK IF BRANCH OFFICE		

D. ORGANIZATIONAL CHART OF PROPOSED TEAM

Attached, please see Section H)

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME		13. ROLE IN THIS CONTRACT		14. YEARS EXPERIENCE	
Todd R. Rebol, P.E.		CDD Engineer of Record/POC		a. TOTAL	b. WITH CURRENT FIRM
				22	22
15. FIRM NAME AND LOCATION (City and State)					
Atwell, LLC – Port Charlotte, FL					
16. EDUCATION (DEGREE AND SPECIALIZATION)			17. CURRENT PROFESSIONAL REGISTRATION (STATE AND DISCIPLINE)		
B.S., Mechanical Engineering – University of South Florida			FL P.E. #64040		
18. OTHER PROFESSIONAL QUALIFICATIONS (Publications, Organizations, Training, Awards, etc.)					
19. RELEVANT PROJECTS					
a.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED		
	Island Lake Estates CDD- Charlotte County, FL	PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)	
		District Engineer		2022-present	
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm				
	Island Lake Estates CDD is a 571 unit residential development located in Charlotte County, Florida. Atwell is the Engineer of Record for the CDD. Additionally, Atwell completed the design and permitting of the project.				
b.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED		
	Eagle Creek CDD – Charlotte County, FL	PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)	
		District Engineer		N/A	
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm				
	Eagle Creek CDD is an 820-unit residential development located in Charlotte County, Florida. Atwell is the Engineer of Record for the CDD. Additionally, Atwell is completing the design and permitting of the project.				
c.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED		
	Cayman Lakes CDD – DeSoto County, FL	PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)	
		District Engineer		N/A	
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm				
	Cayman Lakes CDD is a 650-unit residential development located in DeSoto County, Florida. Atwell is the Engineer of Record for the CDD. Additionally, Atwell is completing the design and permitting of the project.				
d.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED		
		PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)	
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm				

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
David R. Underhill, Jr., P.E.	Senior Project Manager	a. TOTAL	b. WITH CURRENT FIRM
		33	28
15. FIRM NAME AND LOCATION (City and State)			
Atwell, LLC - Fort Myers, Florida			
16. EDUCATION (DEGREE AND SPECIALIZATION)		17. CURRENT PROFESSIONAL REGISTRATION (STATE AND DISCIPLINE)	
Bachelor of Science University of Florida Civil Engineering		Registered Professional Engineer: Florida	
18. OTHER PROFESSIONAL QUALIFICATIONS (Publications, Organizations, Training, Awards, etc.)			
19. RELEVANT PROJECTS			
a.	(1) TITLE AND LOCATION (City and State)	(2) YEAR COMPLETED	
	Tern Bay CDD, Charlotte County, FL	PROFESSIONAL SERVICES	CONSTRUCTION (If applicable)
		District Engineer	N/A
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm		
	District Engineer for the Chapter 190 Community Development District in Charlotte County. Services include preparation of engineering reports and budgets for the District, providing ongoing engineering services for inspection of all District facilities including roadway and drainage facilities.		
b.	(1) TITLE AND LOCATION (City and State)	(2) YEAR COMPLETED	
	Heritage Harbour North CDD, Charlotte County, FL	PROFESSIONAL SERVICES	CONSTRUCTION (If applicable)
		District Engineer	N/A
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm		
	District Engineer for the Chapter 190 Community Development District in Manatee County. Services include preparation of engineering reports and budgets for the District, providing ongoing engineering services for inspection of all District facilities including roadway and drainage facilities.		
c.	(1) TITLE AND LOCATION (City and State)	(2) YEAR COMPLETED	
	Palermo (aka Crane Landing) CDD, Lee County, FL	PROFESSIONAL SERVICES	CONSTRUCTION (If applicable)
		District Engineer	N/A
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm		
	District Engineer for the Chapter 190 Community Development District in Lee County. Services include preparation of engineering reports and budgets for the District, providing ongoing engineering services for inspection of all District facilities including roadway and drainage facilities.		
d.	(1) TITLE AND LOCATION (City and State)	(2) YEAR COMPLETED	
	Babcock Ranch Phase 2A CDD, part of Babcock Ranch Community ISD, Charlotte County, FL	PROFESSIONAL SERVICES	CONSTRUCTION (If applicable)
		District Engineer	N/A
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm		
	District Engineer for the Chapter 190 Community Development District in Lee County. Services include preparation of engineering reports and budgets for the District, providing ongoing engineering services for inspection of all District facilities including roadway and drainage facilities.		

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME		13. ROLE IN THIS CONTRACT		14. YEARS EXPERIENCE	
Samuel W. Marshall, PE		Senior Project Manager		a. TOTAL	b. WITH CURRENT FIRM
				33	29
15. FIRM NAME AND LOCATION (City and State)					
Atwell, LLC - Fort Myers, Florida					
16. EDUCATION (DEGREE AND SPECIALIZATION)			17. CURRENT PROFESSIONAL REGISTRATION (STATE AND DISCIPLINE)		
Bachelor of Science University of Florida Civil Engineering			Registered Professional Engineer: Florida		
18. OTHER PROFESSIONAL QUALIFICATIONS (Publications, Organizations, Training, Awards, etc.)					
19. RELEVANT PROJECTS					
a.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED		
	Heritage Palms CDD, Lee County, FL		PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)
			District Engineer		N/A
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm				
	District Engineer for the Chapter 190 Community Development District in Lee County. Services include preparation of engineering reports and budgets for the District, providing ongoing engineering services for inspection of all District facilities including roadway and drainage facilities. Provide engineering services for roadway and drainage repairs and for lake slope restoration to correct and prevent soil erosion.				
b.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED		
	Various CDD's including Colonial Country Club, Cedar Hammock, and Habitat Lakes		PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)
			District Engineer		N/A
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm				
	Services include preparation of engineering reports and budgets for the districts, providing ongoing engineering services for inspection of all district facilities including roadway and drainage facilities.				
c.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED		
	Bayside Improvement CDD, FL		PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)
			Project Engineer		N/A
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm				
	Services include assistance in preparing Engineering Reports for the creation of the Chapter 190 Taxing District; ongoing engineering services for review and acceptance of infrastructure by the CDD and monthly Engineering Status Reports.				
d.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED		
	Bay Creek CDD, FL		PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)
			Project Engineer		N/A
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm				
	Services include assistance in preparing Engineering Reports for the creation of the Chapter 190 Taxing District, ongoing engineering service for review and acceptance of infrastructure by the CDD and monthly Engineering Status Reports.				
e.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED		
	Pelican Landing DRI, Lee County, FL		PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)
			Project Engineer		N/A
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE 🔍 Check if project performed with current firm				
	A 2,050-acre Mixed Use Planned Community in Lee County including design, permitting and construction services for the roadways, stormwater management system, potable water and irrigation distribution systems, and wastewater collection systems.				

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME		13. ROLE IN THIS CONTRACT		14. YEARS EXPERIENCE		
Richard M. Ritz, RLS		Director		a. TOTAL	b. WITH CURRENT FIRM	
				51	28	
15. FIRM NAME AND LOCATION (City and State)						
Atwell, LLC - Fort Myers, Florida						
16. EDUCATION (DEGREE AND SPECIALIZATION)			17. CURRENT PROFESSIONAL REGISTRATION (STATE AND DISCIPLINE)			
High School Diploma			Registered Professional Surveyor: Florida			
18. OTHER PROFESSIONAL QUALIFICATIONS (Publications, Organizations, Training, Awards, etc.)						
Professional Affiliations: Member, Florida Surveying & Mapping Society (FSMS); President, Collier-Lee Chapter FSMS (2006-2007); Vice-President, Collier-Lee Chapter FSMS (2005-2006); Secretary, Collier-Lee Chapter FSMS (2004-2005); Florida Surveying & Mapping Society Chapter President of the Year (2006-2007); Director, Florida Surveying & Mapping Society (2009-2016); FSMS Director of the Year (2012-2014)						
19. RELEVANT PROJECTS						
a.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED			
	Heritage Palms - Fort Myers, Florida		PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)	
			Project Surveyor		N/A	
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE					☑☑☑ Check if project performed with current firm
	Prepare boundary survey of 820-acre parcel for acquisition. Establish aerial target control network for photogrammetric topographic survey. Provide supplemental topographic data for engineering design purposes. Provide oversight for the construction staking of the infrastructure, along with the preparation of subdivision plats, condominium exhibits and legal descriptions.					
b.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED			
	Preserve at Corkscrew - Lee County, Florida		PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)	
			Project Surveyor		N/A	
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE					☑☑☑ Check if project performed with current firm
	300-acre, 450-unit residential development on Corkscrew Road. The project includes a turn lane at the project entrance and approximately 1/2 mile of multi-use path along Corkscrew Road that was constructed and dedicated to Lee County.					
c.	(1) TITLE AND LOCATION (City and State)		(2) YEAR COMPLETED			
	Stoneybrook North - Lee County, Florida		PROFESSIONAL SERVICES		CONSTRUCTION (If applicable)	
			Project Surveyor		N/A	
	(3) BRIEF DESCRIPTION (Brief scope, size, cost, etc.) AND SPECIFIC ROLE					☑☑☑ Check if project performed with current firm
	Prepare ALTA/ACSM Land Title Survey for 741-acre parcel for acquisition. Establish aerial target control network for photogrammetric topographic survey. Provide supplemental topographic data for engineering design purposes. Preparation of subdivision plat and legal descriptions. Oversight of field crews in obtaining topographic data in both Bayshore and Popash Creek watersheds for remapping the proposed FEMA floodway and floodplain limits.					

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT (Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)	20. EXAMPLE PROJECT KEY NUMBER - 1
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21. TITLE AND LOCATION (City and State)	22. YEARS COMPLETED	
Crane Landing (Palermo CDD), Fort Myers, FL	PROFESSIONAL SERVICES	CONSTRUCTION (if applicable)
	2020-Present	

23. PROJECT OWNER'S INFORMATION		
a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Palermo CDD	James Ward	954.658.4900

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT (Include scope, size, and cost)
540-acre RPD/CPD in Lee County (then annexed into the City of Fort Myers) including design, permitting and construction services for the roadways, drainage, stormwater management system, potable water and irrigation distribution systems and the wastewater collection system. Services include preparation of engineering reports and budgets for the district, providing ongoing engineering services for inspection of all district facilities including roadway and drainage facilities. Provide engineering services for roadway and drainage repairs and for lake slope restoration to correct and prevent soil erosion.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT			
a.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
	Banks Engineering (Prior firm)	Fort Myers, FL	District Engineer
b.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE

**F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED
TEAM'S**

QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

**20. EXAMPLE PROJECT KEY
NUMBER - 2**

21. TITLE AND LOCATION (City and State)	22. YEARS COMPLETED	
Colonial Country Club CDD, City of Fort Myers, FL	PROFESSIONAL SERVICES	CONSTRUCTION (if applicable)
	2002 - Present	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Colonial Country Club CDD	Calvin Teague	239.690.7100 Ext. 101

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT (Include scope, size, and cost)

Services included preparation of engineering reports and budgets for the CDD, provide ongoing engineering services for inspection of all district facilities including roadway and drainage facilities.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
a.	Banks Engineering (Prior firm)	Fort Myers, FL	District Engineer
b.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT
(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER - 3

21. TITLE AND LOCATION (City and State)		22. YEARS COMPLETED	
Heritage Landing, Charlotte County, FL		PROFESSIONAL SERVICES	CONSTRUCTION (if applicable)
		2019 - Present	
23. PROJECT OWNER'S INFORMATION			

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Tern Bay CDD	James Ward	954.658.4900

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT (Include scope, size, and cost)

The design and permitting of the Tern Bay (CDD) also known as Heritage Landing consisting of 1,524 residential units. Additional services include preparation of engineering reports and budgets for the districts, providing ongoing engineering services for inspection of all district facilities including roadway and drainage facilities.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
	Banks Engineering (Prior firm)	Fort Myers, FL	District Engineer
b.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT
(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER - 4

21. TITLE AND LOCATION (City and State)	22. YEARS COMPLETED	
Cedar Hammock CDD, Collier County, FL	PROFESSIONAL SERVICES	CONSTRUCTION (if applicable)
	1999-Present	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Cedar Hammock CDD	Justin Faircloth	239.381.7999

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT (Include scope, size, and cost)

This 418-acre golf and country club project in Collier County included design, permitting, and construction services for the roadways, drainage, stormwater management system, potable water and irrigation distribution systems, and the wastewater collection system. Additional services include preparation of engineering reports and budgets for the districts, providing ongoing engineering services for inspection of all district facilities including roadway and drainage facilities.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
a.	Banks Engineering (Prior firm)	Fort Myers, FL	District Engineer
b.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE

[illegible]

29. EXAMPLE PROJECTS KEY

No.	TITLE OF EXAMPLE PROJECT (From Section F)
1	Crane Landing (Palermo CDD), Lee County, Florida
2	Colonial Country Club CDD, Lee County, Florida
3	Heritage Landing (Tern Bay CDD), Charlotte County, Florida
4	Cedar Hammock CDD, Collier County, Florida

H. ADDITIONAL INFORMATION

30. PROVIDE ANY ADDITIONAL INFORMATION REQUESTED BY THE AGENCY. ATTACH ADDITIONAL SHEETS AS NEEDED.

Atwell, LLC offers a diverse set of land development services founded on exceptional client service, quality design, and a solid commitment to our clients' success. We recognize that each of our clients and their respective projects are unique and approach each opportunity objectively with our clients' goals in mind. We provide a range of planning, civil engineering, and landscape architecture services and have successfully completed projects including master planned residential communities, community parks, commercial and industrial developments, and master stormwater drainage systems.

Our talented team of project managers coordinate every project with an integrative approach to the design development process. From the onset of each project, we utilize the diversity of skills and experience among our multi-disciplinary professionals to ensure innovative problem-solving and a more fluid permitting process. This holistic approach provides our clients with not only the added value and convenience of "one stop shopping", but with the assurance that their project will be completed both efficiently and accurately. Most importantly, thanks to the caliber of our professionals, we continue to serve satisfied, repeat clientele, as well as build new relationships across the community.

The services Atwell, LLC offers include:

1. Civil Engineering

- Master Stormwater Design
- Master Water and Sewer Design
- Paving and Grading Design
- Water Distribution Design
- Lift Station and Force Main Design
- Construction Plan Preparation
- Irrigation System Design

2. Permitting

- Local Construction Plan Permitting
- Water Management District Permitting
- FDEP Water and Wastewater Permitting
- FOOT Permitting

- National Pollutant Discharge Elimination System Permitting (NPDES)

3. Construction Administration

- Bid Package Preparation
- Contract Management
- Construction Observation
- Certifications

4. Due Diligence and Feasibility Studies

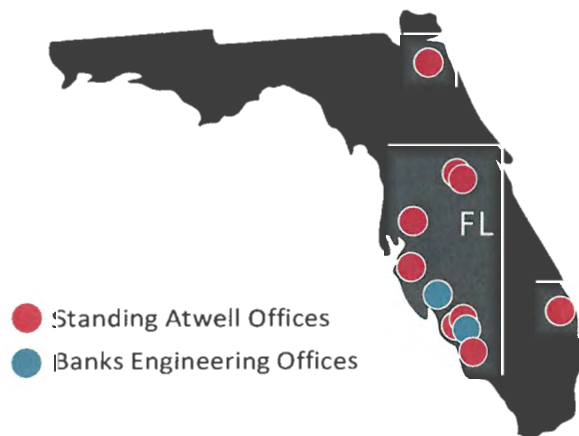
- Lot Fit Analysis
- Due Diligence Reports
- Project Feasibility Studies
- Geographic Information Systems (GIS) Exhibits
- Preparation
- Permit Compliance Analysis

With a nationwide presence of more than 45 offices (11 in Florida) across the U.S, Atwell currently staffs more than 1,400 dedicated specialists and support staff for the Real Estate and Land Development, and Energy markets.

Atwell is not a certified minority business enterprise.

Atwell is headquartered at Two Towne Square, Suite 700, Southfield, MI. 48076

The primary Florida address for this contract will be **10511 Six Mile Cypress Parkway, Fort Myers, Florida 33966**



H. ADDITIONAL INFORMATION

30. PROVIDE ANY ADDITIONAL INFORMATION REQUESTED BY THE AGENCY. ATTACH ADDITIONAL SHEETS AS NEEDED.

I. AUTHORIZED REPRESENTATIVE

The foregoing is a statement of facts.

31. SIGNATURE

32. DATE

11/15/2024

33. NAME AND TITLE Todd R. Rebol, Vice President

ARCHITECT-ENGINEER QUALIFICATIONS

1. SOLICITATION NUMBER (if any)

PART II - GENERAL QUALIFICATIONS

(If a firm has branch offices, complete for each specific branch office seeking work.)

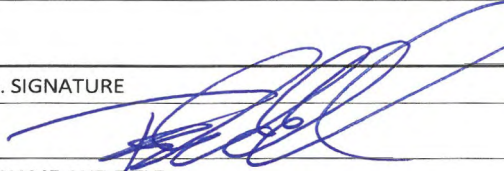
2a. FIRM (OR BRANCH OFFICE) NAME			3. YEAR ESTABLISHED	4. UNIQUE ENTITY IDENTIFIER
Atwell, LLC			2009	27-1219822
2b. STREET			5. OWNERSHIP	
4161 Tamiami Trail, Building 5, Suite 501			a. TYPE	
2c. CITY	2d. STATE	2e. ZIP CODE	Limited Liability Company	
Port Charlotte	Florida	33952	b. SMALL BUSINESS STATUS	
6a. POINT OF CONTACT NAME AND TITLE				
Todd R. Rebol, P.E.			7. NAME OF FIRM (If block 2a. is a branch office)	
6b. TELEPHONE NUMBER	6c. E-MAIL ADDRESS		Atwell, LLC	
941.625.1165	trebol@atwell.com			
8a. FORMER FIRM NAME(S) (If any)			8b. YR ESTABLISHED	8c. UNIQUE ENTITY IDENTIFIER

9. EMPLOYEES BY DISCIPLINE				10. PROFILE OF FIRM'S EXPERIENCE AND ANNUAL AVERAGE REVENUE FOR LAST 5 YEARS		
a. Function Code	b. Discipline	c. No. of Employees		a. Profile Code	b. Experience	c. Revenue Index Number (see below)
		(1) FIRM	(2) BRANCH			
02	Administrative	33	7	W01	Warehouses & Depots	5
08	CADD Technician	25	9	C10	Commercial-Low Rise	5
12	Civil Engineer	364	5	C15	Construction Mgmt	6
16	Construction Manager	16	1	Z01	Zoning; Land Use Studies	2
21	Electrical Engineer	75		E01	Ecological & Archaeological Inv.	1
23	Environmental Engineer	82		E09	Environmental Impact Studies	6
29	GIS Technician	8		E10	Environmental and Nat. Resources	4
38	Land Surveyor	207	4	G01	Garages; Vehicle Maint. Facilities	1
47	Planner	172	1	G04	GIS Services	1
48	Project Manager	16	3	H07	Highways; Streets, Airfield Paving	3
58	Technician/Analyst	52		I01	Industrial Bldgs. Manufacturing Plants	6
	Other Employees	125	21	L02	Surveying	7
Total		1175	51	O01	Office Bldgs; Industrial Parks	6

11. ANNUAL AVERAGE PROFESSIONAL SERVICES REVENUES OF FIRM FOR LAST 3 YEARS		PROFESSIONAL SERVICES REVENUE INDEX NUMBER	
(Insert revenue index number shown at right)			
a. Federal Work	5	1. Less than \$100,000	6. \$2 million to less than \$5 million
b. Non-Federal Work	10	2. \$100,000 to less than \$250,000	7. \$5 million to less than \$10 million
c. Total Work	10	3. \$250,000 to less than \$500,000	8. \$10 million to less than \$25 million
		4. \$500,000 to less than \$1 million	9. \$25 million to less than \$50 million
		5. \$1 million to less than \$2 million	10. \$50 million or greater

12 AUTHORIZED REPRESENTATIVE

The foregoing is a statement of facts.

a. SIGNATURE	b. DATE
	11/15/2024
c. NAME AND TITLE	
Todd R. Rebol, P.E. Senior Project Manager	

2024 PROFESSIONAL SERVICES FEE SCHEDULE REAL ESTATE & LAND DEVELOPMENT

PROJECT MANAGEMENT SERVICES

Senior Project Manager	\$255/hour
Project Manager I-III	\$212 to \$240/hour
Associate Project Manager I-II	\$178 to \$195/hour
Project Coordinator I-III	\$105 to \$137/hour

ENGINEERING & PLANNING SERVICES

Senior Technical Advisor	\$325/hour
Senior Project Engineer	\$223/hour
Engineer/Designer I-V	\$141 to \$212/hour
Planner/Designer I-V	\$141 to \$212/hour
Technician I-V	\$65 to \$126/hour

SURVEYING & MAPPING SERVICES

Senior Project Surveyor	\$223/hour
Project Surveyor I-V	\$141 to \$212/hour
Senior Crew Chief	\$164/hour
Crew Chief I-III	\$109 to \$146/hour
Crew Member I-II	\$80 to \$95/hour
Certified sUAS Pilot	\$190/hour
Technician I-V	\$65 to \$126/hour
GIS Services	\$113 to \$170/hour

ENVIRONMENTAL & ECOLOGICAL SERVICES

Senior Environmental/Ecological Consultant	\$223/hour
Environmental Consultant I-V	\$141 to \$212/hour
Technician I-V	\$65 to \$126/hour

PROGRAM MANAGEMENT & CONSTRUCTION ADVISORY SERVICES

Program Manager I-II	\$270 to \$282/hour
Senior Construction Manager	\$225/hour
Construction Manager I-II	\$195 to \$212/hour
Construction Engineer I-II	\$138 to \$175/hour
Construction Coordinator	\$128/hour
Estimating Services	\$178 to \$212/hour
Safety Coordinator	\$142/hour

MISCELLANEOUS

Project Controller Services	\$102 to \$124/hour
Project Executive	\$325/hour
Expert Witness	\$250/hour
Expert Testimony	\$325/hour

In addition to the labor rates shown above, reimbursable expenses shall be charged in accordance with the attached rate schedule.

ATWELL, LLC

2024 PROFESSIONAL SERVICES NON-LABOR CHARGES REAL ESTATE & LAND DEVELOPMENT	
OFFICE	
24" X 36" bond black and white plots/copies	\$2.50/each
24" X 36" bond black and white mylars	\$15/each
24" X 36" color imagery plots/copies	\$26/each
24" X 36" standard color plots/copies	\$15/each
8.5" X 11" black and white plots/copies	\$0.25/each
8.5" X 11" color plots/copies	\$1.50/each
11" X 17" black and white plots/copies	\$0.75/each
11" X 17" color plots/copies	\$3.00/each
County GIS Data	cost + 10%
Postage & Shipping	cost + 10%
Recording Fees	cost + 10%
FIELD EQUIPMENT	
Laser Scanner	\$650/day
Photoionization Detector (PID)	\$115/day
4-Gas Monitor w/ Remote Sensor	\$85/day
UTV + Trailer	\$100/day
Boat	\$300 to \$600/day
Unmanned Aircraft System (UAS) Drone (Camera)	\$175/day
Unmanned Aircraft System (UAS) Drone (LIDAR)	\$1,750/day
FIELD MATERIALS	
Wood Stakes	\$1.25/stake
Iron Pipes	\$3.50/pipe
Monuments	cost + 10%
MISCELLANEOUS	
Mileage	IRS Rate
Auto Rental	cost + 10%
Fuel	cost + 10%
Air Fare	cost + 10%
Lodging*	cost + 10%
Meals*	cost + 10%
Project Sub-consultants	cost + 15%
Misc./Out of Pocket Expenses**	cost + 10%
Rental Equipment	cost + 15%
Parcel Data	\$0.75/parcel
Technology Fee/Specialized Software by Industry	\$50 to \$200/day

*Travel costs as noted, unless otherwise agreed to as a per diem charge per contract.

**All permit, application, and submittal fees shall be paid directly by the client.

ATWELL, LLC

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

5D

Firelight East Community Development District
Request for Qualifications – District Engineering Services

Competitive Selection Criteria

	Ability and Adequacy of Professional Personnel	Consultant’s Past Performance	Geographic Location	Willingness to Meet Time and Budget Requirements	Certified Minority Business Enterprise	Recent, Current and Projected Workloads	Volume of Work Previously Awarded to Consultant by District	TOTAL SCORE
	<i>weight factor</i>	25	25	20	15	5	5	100
	NAME OF RESPONDENT							
1	Atwell, LLC							

Board Member’s Signature

Date

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

**RATIFICATIONS
ITEMS**

RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2024/2025 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Firelight East Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

WHEREAS, the Board desires to adopt the Fiscal Year 2024/2025 meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT:

1. ADOPTING FISCAL YEAR 2024/2025 ANNUAL MEETING SCHEDULE. The Fiscal Year 2024/2025 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. EFFECTIVE DATE. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 28th day of May, 2025.

ATTEST:

**FIRELIGHT EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>4161 Tamiami Trail, Building 5 Unit 501, Port Charlotte, Florida 33952</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 23, 2024 CANCELED	Regular Meeting	11:00 AM
November 19, 2024* CANCELED	Regular Meeting	11:00 AM
December 17, 2024* CANCELED	Regular Meeting	11:00 AM
January 22, 2025 CANCELED	Regular Meeting	11:00 AM
February 26, 2025 CANCELED	Regular Meeting	11:00 AM
March 26, 2025 CANCELED	Regular Meeting	11:00 AM
April 23, 2025 CANCELED	Regular Meeting	11:00 AM
May 28, 2025	Regular Meeting	11:00 AM
June 25, 2025	Regular Meeting	11:00 AM
July 23, 2025	Regular Meeting	11:00 AM
August 27, 2025	Regular Meeting	11:00 AM
September 24, 2025	Regular Meeting	11:00 AM

Exception

**November and December meeting dates are eight (8) days earlier*

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

8A



**FIRELIGHT EAST
COMMUNITY DEVELOPMENT
DISTRICT REQUEST FOR
PROPOSALS FOR ANNUAL
AUDIT SERVICES**

The Firelight East Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2024, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Charlotte County, Florida, and has an annual operating budget of approximately \$62,182. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2024, be completed no later than June 30, 2025.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic and one (1) unbound copy of their proposal to the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 in an envelope marked on the outside "Auditing Services, Firelight East Community Development District." Proposals must be received by 12:00 p.m., on August 14, 2024, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager
08/07/24
436355 3935699

**PUBLISHER'S AFFIDAVIT OF
PUBLICATION STATE OF FLORIDA COUNTY
OF CHARLOTTE:**

Before the undersigned authority personally appeared Amber Douglas, who on oath says that she is the Legal Advertising Representative of The Daily Sun, a newspaper published at Charlotte Harbor in Charlotte County, Florida; that the attached copy of advertisement, being a Legal Notice that was published in said newspaper in the issue(s)

08/07/24

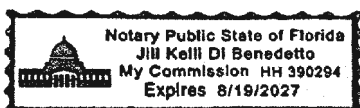
as well as being posted online at www.yoursun.com and www.floridapublicnotices.com.

Affiant further says that the said newspaper is a newspaper published at Charlotte Harbor, in said Charlotte County, Florida, and that the said newspaper has heretofore been continuously published in said Charlotte County, Florida, Sarasota County, Florida and DeSoto County, Florida, each day and has been entered as periodicals matter at the post office in Punta Gorda, in said Charlotte County, Florida, for a period of 1 year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

(Signature of Affiant)

Sworn and subscribed before me this 7th day of
August, 2024

(Signature of Notary Public)



Personally known X OR Produced Identification

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

8B

**FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Firelight East Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2024, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Charlotte County, Florida, and has an annual operating budget of approximately \$62,182. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2024, be completed no later than June 30, 2025.

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District Manager

Firelight East Community Development District

Request for Proposals

District Auditing Services for Fiscal Year 2024

Charlotte County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **August 14, 2024**, at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) electronic and one (1) unbound copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services - Firelight East Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

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

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

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

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

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

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the

District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

8C1

**FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

August 14, 2024

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

August 14, 2024

Firelight East Community Development District
Wrathell Hunt & Associates LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Firelight East Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Firelight East Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Firelight East Community Development District
August 14, 2024

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Firelight East Community Development District.

Very truly yours,

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

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

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

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

Following is a brief description of each employee classification:

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

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

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

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Firelight East Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE

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

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

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

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Clearwater Cay Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits.

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,500 for the year ended September 30, 2024. In addition, if a bond issuance occurs in the fiscal year ended September 30, 2024, the fee for our audit services will be \$5,000. The fee is contingent upon the financial records and accounting systems of Firelight East Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Firelight East Community Development District as of September 30, 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 45 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

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

Director

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 31 years experience

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

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

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

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Director – 14 years total experience

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 34 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Paul Daly

Staff Accountant – 12 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Melissa Marlin, CPA

Senior Staff Accountant – 11 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Staff Accountant – 10 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker, CPA

Senior Accountant – 9 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 11 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Tifanee Terrell, CPA

Staff Accountant – 4 years

Education

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

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

Continuing Professional Education

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
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Dylan Dixon

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Brennen Moore

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Jordan Wood

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
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Katie Gifford

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Rayna Zicari

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

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

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



**FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2024
Charlotte County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than August 14, 2024, at 12:00 p.m., at the offices of the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) unbound and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Firelight East Community Development District" on the face of it. Please include pricing for each additional bond issuance.

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

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

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

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

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

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

**FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total (100 Points)

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

8C11



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

FIRELIGHT EAST

Community Development District

Proposal Due: August 14, 2024
12:00PM

Submitted to:

Firelight East
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Submitted by:

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

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 14, 2024

Firelight East Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Firelight East Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

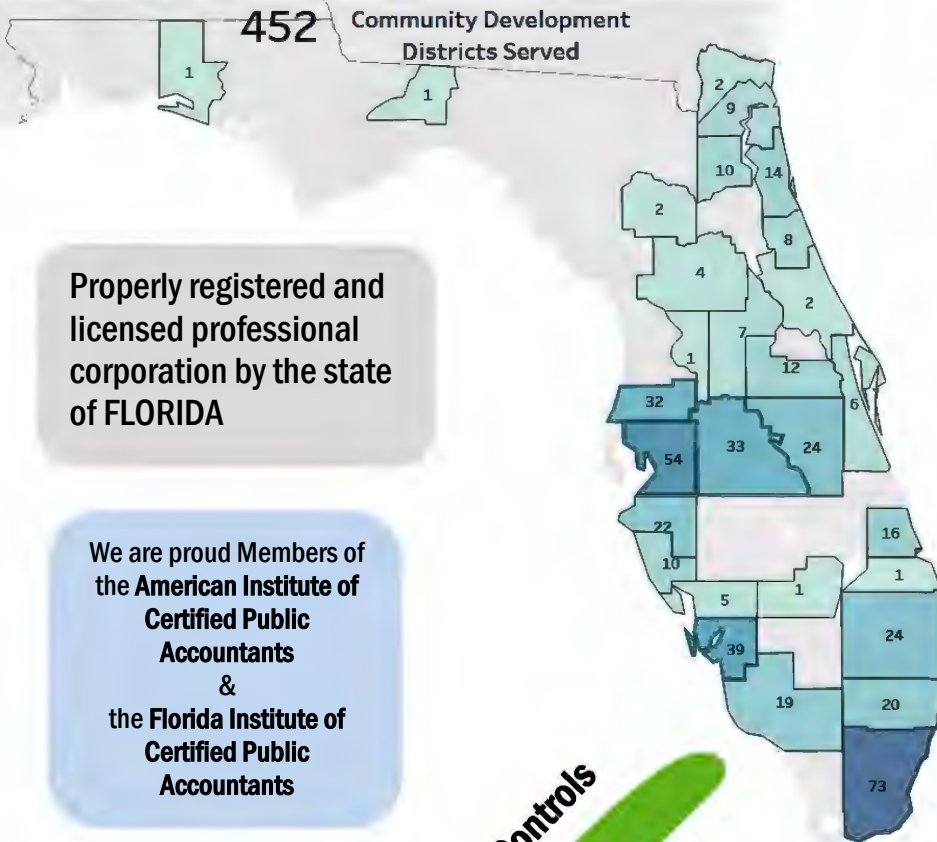


3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded



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**

Services Provided



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

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

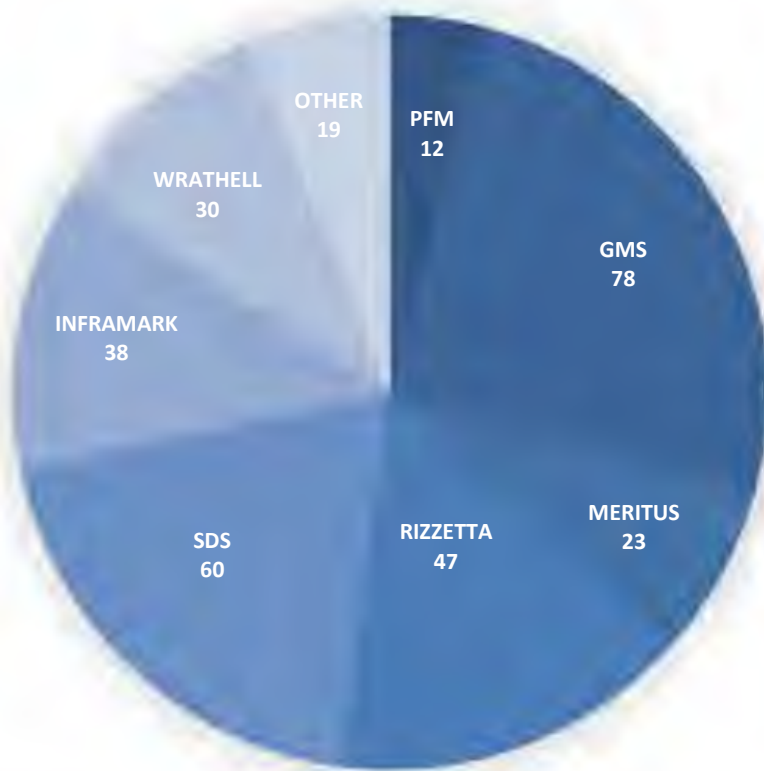
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing

Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

40 hours; Accounting,

Auditing and Other:

53 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing

Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

-David Caplivski

YOUR ENGAGEMENT TEAM

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

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

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



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	<u>93</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

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

Education

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

Certifications and Certificates

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

Clients Served (partial list)

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

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

Professional Associations

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

Year Ended September 30,	Fee
2024	\$3,000
2025	\$3,100
2026	\$3,200
2027	\$3,300
2028	<u>\$3,400</u>
TOTAL (2024-2028)	<u>\$16,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	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
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	490	5	4	484	

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 **Firelight East 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.**

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

8D

FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
Berger, Toombs, Elam, Gaines & Frank						
Grau & Associates						

NOTES:

Completed by: _____

Board Member's Signature

Date: _____

Printed Name of Board Member

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

**FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
APRIL 30, 2025**

**FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2025**

	General Fund	Total Governmental Funds
ASSETS		
Cash	\$ 15,669	\$ 15,669
Undeposited funds	2,211	2,211
Due from Landowner	2,579	2,579
Total assets	<u>20,459</u>	<u>20,459</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 7,039	\$ 7,039
Landowner advance	13,500	13,500
Total liabilities	<u>20,539</u>	<u>20,539</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred receipts	2,579	2,579
Total deferred inflows of resources	<u>2,579</u>	<u>2,579</u>
Fund balances:		
Unassigned	(2,659)	(2,659)
Total fund balances	<u>(2,659)</u>	<u>(2,659)</u>
Total liabilities and fund balances	<u>\$ 20,459</u>	<u>\$ 20,459</u>

**FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED APRIL 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ 2,211	\$ 21,120	\$ 109,790	19%
Total revenues	<u>2,211</u>	<u>21,120</u>	<u>109,790</u>	19%
EXPENDITURES				
Professional & administrative				
Supervisors	-	-	12,000	0%
Management/accounting/recording**	2,000	14,000	48,000	29%
Legal	428	802	25,000	3%
Engineering	-	-	2,000	0%
Audit	-	-	5,500	0%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent*	-	-	1,000	0%
Trustee*	-	-	5,500	0%
Telephone	17	117	200	59%
Postage	12	29	500	6%
Printing & binding	42	292	500	58%
Legal advertising	-	104	1,750	6%
Annual special district fee	-	175	175	100%
Insurance	-	5,250	5,500	95%
Contingencies/bank charges	-	1,091	750	145%
Website hosting & maintenance	-	1,680	705	238%
Website ADA compliance	-	-	210	0%
Total expenditures	<u>2,499</u>	<u>23,540</u>	<u>109,790</u>	21%
Excess/(deficiency) of revenues over/(under) expenditures	(288)	(2,420)	-	
Fund balances - beginning	(2,371)	(239)	-	
Fund balances - ending	<u>\$ (2,659)</u>	<u>\$ (2,659)</u>	<u>\$ -</u>	

FIRELIGHT EAST

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Firelight East Community Development District held Public Hearings and a Regular Meeting on July 24, 2024 at 11:00 a.m., at 4161 Tamiami Trail, Building 5, Unit 501, Port Charlotte, Florida 33952.

Present were:

John Leinaweaver	Chair
Sandy Foster	Vice Chair
Priscilla Heim	Assistant Secretary
Kris Watts	Assistant Secretary
Jennings DePriest (via telephone)	Assistant Secretary

Also present:

Daniel Rom	District Manager
Kristen Thomas	Wrathell, Hunt and Associates, LLC (WHA)
Kyle Magee (via telephone)	District Counsel
John McKay (via telephone)	JMcKay, LLC

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Rom called the meeting to order at 11:21 a.m.

Supervisors Leinaweaver, Foster, Watts and Heim were present. Supervisor DePriest attended via telephone.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida

Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date

A. Affidavit/Proof of Publication

This item was included for informational purposes.

B. Consideration of Resolution 2024-27, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Firelight East Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date

Mr. Rom presented Resolution 2024-27.

On MOTION by Mr. Leinaweaver and seconded by Ms. Heim, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Ms. Watts and seconded by Ms. Foster, with all in favor, the Public Hearing was opened.

On MOTION by Mr. Leinaweaver and seconded by Ms. Heim, with all in favor, Resolution 2024-27, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Firelight East Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date, was adopted.

FOURTH ORDER OF BUSINESS**Public Hearing on Adoption of Fiscal Year
2023/2024 Budget****A. Affidavit of Publication****B. Consideration of Resolution 2024-28, Relating to the Annual Appropriations and
Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2023, and Ending
September 30, 2024; Authorizing Budget Amendments; and Providing an Effective
Date**

Mr. Rom presented Resolution 2024-28 and reviewed the proposed Fiscal Year 2024 budget. It is a partial year, Landowner-funded budget, with expenses funded as they are incurred.

On MOTION by Mr. Leinaweaver and seconded by Ms. Watts, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Ms. Watts and seconded by Ms. Foster, with all in favor, the Public Hearing was opened.

On MOTION by Ms. Heim and seconded by Mr. Leinaweaver, with all in favor, Resolution 2024-28, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS**Public Hearing on Adoption of Fiscal Year
2024/2025 Budget****A. Affidavit of Publication****B. Consideration of Resolution 2024-29, Relating to the Annual Appropriations and
Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024, and Ending**

September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date

Mr. Rom presented Resolution 2024-29 and reviewed the proposed Fiscal Year 2025 budget. It is a full year, Landowner-funded budget, with expenses funded as they are incurred.

On MOTION by Ms. Watts and seconded by Ms. Foster, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Ms. Foster and seconded by Ms. Heim, with all in favor, the Public Hearing was opened.

On MOTION by Mr. Leinaweaver and seconded by Ms. Watts, with all in favor, Resolution 2024-29, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Public Hearing to Hear Public Comments and Objections to the Adoption of the Rules of Procedure, Pursuant to Sections 120.54 and 190.035, Florida Statutes

A. Affidavits of Publication

B. Consideration of Resolution 2024-30, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date

Mr. Rom presented Resolution 2024-30.

On MOTION by Mr. Leinaweaver and seconded by Ms. Foster, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Ms. Foster and seconded by Ms. Watts, with all in favor, the Public Hearing was opened.

On MOTION by Mr. Leinaweaver and seconded by Ms. Watts, with all in favor, Resolution 2024-30, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2024-31,
Electing and Removing Officers of the
District and Providing for an Effective Date
[Kristen Thomas]

Mr. Rom presented Resolution 2024-31. Ms. Heim nominated the following:

John Leinaweaver	Chair
Sandy Foster	Vice Chair
Jennings DePriest	Assistant Secretary
Kris Watts	Assistant Secretary
Priscilla Heim	Assistant Secretary
Kristen Thomas	Assistant Secretary

No other nominations were made.

The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell	Secretary
Daniel Rom	Assistant Secretary
Craig Wrathell	Treasurer
Jeffrey Pinder	Assistant Treasurer

On MOTION by Ms. Heim and seconded by Ms. Watts with all in favor, Resolution 2024-31, Electing and Removing Officers of the District and Providing for an Effective Date, was adopted.

EIGHTH ORDER OF BUSINESS

Update: Financing

There was nothing to report.

NINTH ORDER OF BUSINESS**Acceptance of Unaudited Financial
Statements as of June 30, 2024**

Mr. Rom presented the Unaudited Financial Statements as of June 30, 2024.

**On MOTION by Ms. Watts and seconded by Ms. Foster with all in favor, the
Unaudited Financial Statements as of June 30, 2024, were accepted.**

TENTH ORDER OF BUSINESS**Approval of Minutes****A. April 24, 2024 Landowners' Meeting****B. April 24, 2024 Organizational Meeting**

Mr. Rom presented the April 24, 2024 Landowners' Meeting and April 24, 2024 Organizational Meeting Minutes.

**On MOTION by Ms. Heim and seconded by Mr. Leinaweaver with all in favor,
the April 24, 2024 Landowners' Meeting and April 24, 2024 Organizational
Meeting Minutes, both as presented, were approved.**

ELEVENTH ORDER OF BUSINESS**Staff Reports****A. District Counsel: Kutak Rock LLP****B. District Engineer (Interim): Atwell, LLC**

There were no District Counsel or District Engineer reports.

C. District Manager: Wrathell, Hunt and Associates, LLC

- NEXT MEETING DATE: August 28, 2024 at 11:00 AM**

The next meeting will be held on August 28, 2024, unless canceled.

TWELFTH ORDER OF BUSINESS**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

216

217 **THIRTEENTH ORDER OF BUSINESS****Public Comments**

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219 No members of the public spoke.

220

221 **FOURTEENTH ORDER OF BUSINESS****Adjournment**

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224 On MOTION by Ms. Watts and seconded by Ms. Foster, with all in favor, the
225 meeting adjourned at 11:30 a.m.

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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237

Secretary/Assistant Secretary

Chair/Vice Chair

FIRELIGHT EAST
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

FIRELIGHT EAST COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>4161 Tamiami Trail, Building 5 Unit 501, Port Charlotte, Florida 33952</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 23, 2024 CANCELED	Regular Meeting	11:00 AM
November 19, 2024* CANCELED	Regular Meeting	11:00 AM
December 17, 2024* CANCELED	Regular Meeting	11:00 AM
January 22, 2025 CANCELED	Regular Meeting	11:00 AM
February 26, 2025 CANCELED	Regular Meeting	11:00 AM
March 26, 2025 CANCELED	Regular Meeting	11:00 AM
April 23, 2025 CANCELED	Regular Meeting	11:00 AM
May 28, 2025	Regular Meeting <i>Presentation of FY2026 Proposed Budget</i>	11:00 AM
June 25, 2025	Regular Meeting	11:00 AM
July 23, 2025	Regular Meeting	11:00 AM
August 27, 2025	Regular Meeting	11:00 AM
September 24, 2025	Regular Meeting	11:00 AM

Exception

**November and December meeting dates are eight (8) days earlier*