

**TWISTED OAKS
POINTE**

**COMMUNITY DEVELOPMENT
DISTRICT**

November 13, 2023

**BOARD OF SUPERVISORS
REGULAR MEETING
AGENDA**

**TWISTED OAKS
POINTE
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Twisted Oaks Pointe 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

November 6, 2023

Board of Supervisors

Twisted Oaks Pointe Community Development District

Dear Board Members:

The Board of Supervisors of the Twisted Oaks Pointe Community Development District will hold a Regular Meeting on November 13, 2023 at 10:00 a.m., at The Villages Public Library at Pinellas Plaza, 7375 Powell Rd., Conference Room 162, Wildwood, Florida 34785. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consideration of Resolution 2024-01, Ratifying, Confirming, and Approving the Sale of the Twisted Oaks Pointe Community Development District Special Assessment Bonds, Series 2023 (Assessment Area Two Project); Ratifying, Confirming, and Approving the Actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and All District Staff Regarding the Sale and Closing of the Bonds; Determining Such Actions as Being in Accordance with the Authorization Granted by the Board; Providing a Severability Clause; and Providing an Effective Date
4. Consideration of Response(s) to Request for Qualifications (RFQ) for Engineering Services
 - A. Affidavit of Publication
 - B. RFQ Package
 - C. Respondent(s): *Morris Engineering and Consulting, LLC*
 - D. Competitive Selection Criteria/Ranking
 - E. Award of Contract
5. Consideration of Responses to Request for Proposals (RFP) for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondents
 - I. Berger, Toombs, Elam, Gaines & Frank
 - II. Grau & Associates

ATTENDEES:

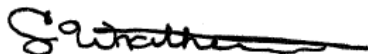
Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

- D. Auditor Evaluation Matrix/Ranking
 - E. Award of Contract
6. Ratification of Del Zotto Products of Florida Inc., Direct Purchase Orders
 - A. Townhomes Phase 1 Project
 - B. Townhomes Phase 2 Project
 - C. Commercial Roadway Project
 - D. Phase 2 Project
 7. Acceptance of Unaudited Financial Statements as of September 30, 2023
 8. Approval of September 25, 2023 Public Hearings and Regular Meeting Minutes
 9. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer (Interim): *Morris Engineering and Consulting, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: December 11, 2023 at 10:00 AM
 - QUORUM CHECK
 10. Board Members' Comments/Requests
 11. Public Comments
 12. Adjournment

SEAT 1	CANDICE BAIN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	JOHN CURTIS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	PETE WILLIAMS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	TROY SIMPSON	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	GREG BELIVEAU	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675 or Ernesto Torres at (904) 295-5714.

Sincerely,



Craig Wrathell
 District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 782 134 6157

TWISTED OAKS POINTE

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING, AND APPROVING THE SALE OF THE TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2023 (ASSESSMENT AREA TWO PROJECT); RATIFYING, CONFIRMING, AND APPROVING THE ACTIONS OF THE CHAIRMAN, VICE CHAIRMAN, TREASURER, SECRETARY, ASSISTANT SECRETARIES, AND ALL DISTRICT STAFF REGARDING THE SALE AND CLOSING OF THE BONDS; DETERMINING SUCH ACTIONS AS BEING IN ACCORDANCE WITH THE AUTHORIZATION GRANTED BY THE BOARD; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Twisted Oaks Pointe 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 previously adopted resolutions authorizing the issuance and the negotiated sale of bonds within the scope of Chapter 190, *Florida Statutes*, including its Special Assessment Bonds, Series 2023 (Assessment Area Two Project), in the par amount of \$5,055,000 (“Series 2023 Bonds”); and

WHEREAS, the District previously adopted a resolution authorizing the finalization of the debt assessment lien securing the Series 2023 Bonds, including but not limited to authorization to finalize the supplemental engineer’s report and supplemental assessment report; and

WHEREAS, the District closed on the sale of the Series 2023 Bonds on September 27, 2023; and

WHEREAS, as prerequisites to the issuance of the Series 2023 Bonds, the Chairman, Vice Chairman, Treasurer, Assistant Secretaries, and District Staff including the District Manager, District Financial Advisor, and District Counsel were required to execute and deliver various documents (“Closing Documents”); and

WHEREAS, the District desires to ratify, confirm, and approve all actions of the District Chairman, Vice Chairman, Treasurer, Assistant Secretaries, and District Staff in connection with closing the sale of the Series 2023 Bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The sale, issuance, and closing of the Series 2023 Bonds is in the best interests of the District.

SECTION 2. The issuance and sale of the Series 2023 Bonds, the adoption of resolutions relating to such bonds, the agreements entered into with respect to the issuance of such bonds, and all actions taken in the furtherance of the closing on such bonds, are hereby declared and affirmed as being in the best interests of the District and are hereby ratified, approved, and confirmed.

SECTION 3. The actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and all District Staff in finalizing the closing and issuance of the Series 2023 Bonds, including but not limited to: (1) the execution and delivery of the Closing Documents, (2) the exercise of all authority granted pursuant to Resolution 2023-11 which authorized the issuance of the Bonds, (3) the exercise of all authority pursuant to, and finalization of, Resolution 2023-17 which confirmed the maximum assessment lien securing the Bonds, and (4) the execution and delivery of such other certifications or other documents required for the closing on the Series 2023 Bonds, are determined to be in accordance with the prior authorizations of the Board and are hereby ratified, approved, and confirmed in all respects, and Resolutions 2023-11 and 2023-17 on file with the District Manager and as included in the transcript for the Series 2023 Bonds are hereby determined to be in final form.

SECTION 4. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 5. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 13th day of November, 2023.

ATTEST:

**TWISTED OAKS POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

TWISTED OAKS POINTE

COMMUNITY DEVELOPMENT DISTRICT

4A

LOCALIQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Daphne Gillyard
Twisted Oaks Pointe CDD
c/o 2300 Glades Road, Suite 410W
Boca Raton FL 33431

STATE OF WISCONSIN, COUNTY OF BROWN

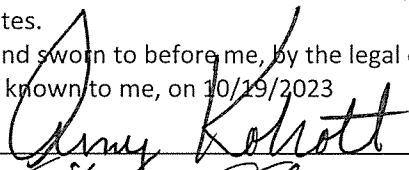
Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Daily Commercial, published in Lake County, Florida; that the attached copy of advertisement, being a Govt Bids & Proposals, was published on the publicly accessible website of Lake County, Florida, or in a newspaper by print in the issues of, on:

10/19/2023

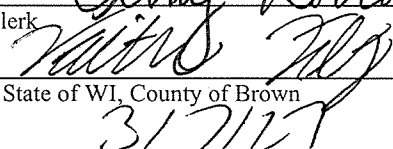
Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 10/19/2023

Legal Clerk



Notary, State of WI, County of Brown



My commission expires

3/7/27

Publication Cost: \$215.40

Order No: 9411568

of Copies:

Customer No: 811949

1

PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

REQUEST FOR
QUALIFICATIONS FOR
ENGINEERING SERVICES
FOR THE TWISTED OAKS
POINTE COMMUNITY
DEVELOPMENT DISTRICT

RFQ for Engineering Services

The Twisted Oaks Pointe Community Development District ("District"), located in the City of Wildwood, Sumter County, Florida, announces that professional engineering services will be required on a continuing basis for the District's stormwater systems, 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 in Sumter 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 electronic copies of Standard Form No. 330 and the Qualification Statement by 12:00 p.m., on November 3, 2023 by email to gillyardd@whhassociates.com ("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. 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) hours (excluding weekends) 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 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 Twenty Thousand Dollars (\$20,000.00).

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

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**REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES
FOR THE TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT**

RFQ for Engineering Services

The Twisted Oaks Pointe Community Development District (“**District**”), located in the City of Wildwood, Sumter County, Florida, announces that professional engineering services will be required on a continuing basis for the District’s stormwater systems, 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 in Sumter 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 electronic copies of Standard Form No. 330 and the Qualification Statement by 12:00 p.m., on November 3, 2023 by email to gillyardd@whhassociates.com (“**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. 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) hours (excluding weekends) 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 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 Twenty Thousand Dollars (\$20,000.00).

TWISTED OAKS POINTE 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.

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

4C

November 9, 2023

Twisted Oaks Pointe Community Development District
C/O Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

**Reference: Twisted Oaks Pointe Community Development District
Letter of Interest for District Engineering Services**

To Whom It May Concern:

I am writing this letter on behalf of Morris Engineering and Consulting, LLC, to express our interest in serving as the District Engineer for the Twisted Oaks Pointe Community Development District. As required, we are submitting for your information and review, the required Standard Form 330, which outlines our personnel's and company's background, experience and expertise.

Morris Engineering has been involved with the Twisted Oaks project for over a year and would welcome this opportunity to continue to work closely with you, the Board of Supervisors and other Staff of the District as the project moves forward. We believe that our overall experience, as well as our experience specific to twisted Oaks, sets us apart and uniquely positions us to serve as the District Engineer.

Collectively, our staff has over 90 years of combined experience on large, residential and mixed-use development projects throughout the State of Florida. We believe that we can put this expertise to work for the District in order to meet the required timeframes and budgets of the District, and that we currently have the capacity to serve in this function successfully.

Although I will be serving as the primary point of contact for meetings, construction services and other Engineering Tasks; the rest of our Engineering Staff (Erin Tumolo, P.E., Brett Rocklein, P.E. and Brody Cone, P.E.) will be available to assist with any of these tasks as well to ensure that the District's needs are met.

We look forward to speaking with you and the Board further about this and appreciate your consideration. Should you have any questions or require any additional information please do not hesitate to contact us.

Sincerely,

MORRIS ENGINEERING AND CONSULTING, LLC



Matthew J. Morris, P.E.
President

ARCHITECT - ENGINEER QUALIFICATIONS

PART I - CONTRACT-SPECIFIC QUALIFICATIONS

A. CONTRACT INFORMATION

1. TITLE AND LOCATION *(City and State)*

Twisted Oaks Pointe Community Development District – Wildwood, Florida

2. PUBLIC NOTICE DATE

10/21/23

3. SOLICITATION OR PROJECT NUMBER

B. ARCHITECT-ENGINEER POINT OF CONTACT

4. NAME AND TITLE

Matthew J. Morris, P.E. - President

5. NAME OF FIRM

Morris Engineering and Consulting, LLC

6. TELEPHONE NUMBER

(941)444-6644

7. FAX NUMBER

8. E-MAIL ADDRESS

mmorris@morrisengineering.net

C. PROPOSED TEAM

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

<i>(Check)</i>				9. FIRM NAME	10. ADDRESS	11. ROLE IN THIS CONTRACT
PRIME	J-V PARTNER	SUBCON-TRACTOR				
a	X			Morris Engineering and Consulting, LLC <input type="checkbox"/> CHECK IF BRANCH OFFICE	6997 Professional Parkway East Suite B Sarasota, Florida 34240	District Engineer
b				<input type="checkbox"/> CHECK IF BRANCH OFFICE		
c				<input type="checkbox"/> CHECK IF BRANCH OFFICE		
d				<input type="checkbox"/> CHECK IF BRANCH OFFICE		
e				<input type="checkbox"/> CHECK IF BRANCH OFFICE		
f				<input type="checkbox"/> CHECK IF BRANCH OFFICE		

D. ORGANIZATIONAL CHART OF PROPOSED TEAM

X *(Attached)*

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME Matthew J. Morris, P.E.	13. ROLE IN THIS CONTRACT District Engineer	14. YEARS EXPERIENCE	
		a. TOTAL 16	b. WITH CURRENT FIRM 10

15. FIRM NAME AND LOCATION *(City and State)*
Morris Engineering and Consulting, LLC - Sarasota, FL

16. EDUCATION <i>(Degree and Specialization)</i> Bachelor of Science in Civil Engineering - Florida State University	17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> FL PE No 68434
-------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*
Member of American Society of Civil Engineers, Member of Florida Engineering Society, Member of Manatee/Sarasota Builder Industry Association

19. RELEVANT PROJECTS

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
Beaumont Development	2017-Present	Present
a. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Currently performing all engineering design and permitting for the subdivision infrastructure including all aspects of the District's CIP identified in the Engineer's Report.		
Summerwoods CDD - Bradenton, FL	2017-Present	Present
b. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.		
Trevesta CDD - Bradenton, FL	2016-Present	Present
c. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.		
Willow Walk CDD - Bradenton, FL	2014-Present	Present
d. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.		
Tern Bay CDD	2009-Present	N/A
e. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.		

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME Erin Tumolo, P.E	13. ROLE IN THIS CONTRACT Project Manager	14. YEARS EXPERIENCE	
		a. TOTAL 16	b. WITH CURRENT FIRM 9
15. FIRM NAME AND LOCATION <i>(City and State)</i> Morris Engineering and Consulting, LLC - Sarasota, FL			
16. EDUCATION <i>(Degree and Specialization)</i> Bachelor of Science in Civil Engineering - University of South Florida Masters of Science in Civil Engineering - University of South Florida		17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> FL PE No 69073	
18. OTHER PROFESSIONAL QUALIFICATIONS <i>(Publications, Organizations, Training, Awards, etc.)</i>			

19. RELEVANT PROJECTS

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
Beaumont Development (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE a. Currently performing all engineering design and permitting for the subdivision infrastructure including all aspects of the District's CIP identified in the Engineer's Report.	2017-Present	Present
	<input checked="" type="checkbox"/> Check if project performed with current firm	
Summerwoods CDD - Bradenton, FL (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE b. Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.	2017-Present	Present
	<input checked="" type="checkbox"/> Check if project performed with current firm	
Trevesta CDD - Bradenton, FL (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE c. Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.	2016-Present	Present
	<input checked="" type="checkbox"/> Check if project performed with current firm	
Willow Walk CDD - Bradenton, FL (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE d. Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.	2014-Present	Present
	<input checked="" type="checkbox"/> Check if project performed with current firm	
Tern Bay CDD (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE e. Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.	2009-Present	N/A
	<input checked="" type="checkbox"/> Check if project performed with current firm	

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

01

21. TITLE AND LOCATION *(City and State)*

Tern Bay CDD - Charlotte County, FL

22. YEAR COMPLETED

PROFESSIONAL SERVICES

2015

CONSTRUCTION *(If applicable)*

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER

Tern Bay CDD

b. POINT OF CONTACT NAME

Jim Ward

c. POINT OF CONTACT TELEPHONE NUMBER

(954)658-4900

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

Community Development District comprised of 1500 acres of partially developed property in Charlotte County.

Morris Engineering is currently serving as the District Engineer for this project, and has been doing so for approximately 3 years. Morris Engineering provides the oversight of all District CIP projects, as well as the retention of existing permits as well as oversight and compliance of all DRI Development Order conditions and requirements.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	District Engineer
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 01
21. TITLE AND LOCATION <i>(City and State)</i> Wentworth Estates CDD - Collier County, FL	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES 2013	CONSTRUCTION <i>(If applicable)</i>

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Wentworth Estates CDD	b. POINT OF CONTACT NAME Jim Ward	c. POINT OF CONTACT TELEPHONE NUMBER (954)658-4900
--------------------------------------------------	---------------------------------------------	--------------------------------------------------------------

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

This project consisted of preparing a revised Cost Allocation for the District Assessment Methodology for a new \$60million bond issuance. Morris Engineering created the Engineer's Report and Cost Allocation Methodology based on Engineering Design Principals for the District's project.

This project illustrates Morris Engineering's expertise and ability to provide services related to the preparation of Engineer's Reports and Cost Allocation Reports for a CDD.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME Morris Engineering and Consulting, LLC	(2) FIRM LOCATION <i>(City and State)</i> Sarasota, FL	(3) ROLE District Engineer
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(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

01

21. TITLE AND LOCATION *(City and State)*

22. YEAR COMPLETED

Lakeside Preserve CDD - Lakeland, FL

PROFESSIONAL SERVICES

CONSTRUCTION *(If applicable)*

2014

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER

b. POINT OF CONTACT NAME

c. POINT OF CONTACT TELEPHONE NUMBER

Lakeside Preserve CDD

Jonathan Johnson

(850)222-7500

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

This project consisted of preparing an Engineer's Report as the Interim District Engineer for the District's CIP containing \$18 million of improvements for the remaining phases contained within the multi-phase project. Morris Engineering created the Engineer's Report based on Engineering Design Principals for the District's project.

This project illustrates Morris Engineering's expertise and ability to provide services related to the preparation of Engineer's Reports for a CDD.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	District Engineer
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 04
21. TITLE AND LOCATION <i>(City and State)</i> Willow Walk CDD - Manatee County, FL	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES 2015	CONSTRUCTION <i>(If applicable)</i>

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Willow Walk CDD	b. POINT OF CONTACT NAME Jim Harvey	c. POINT OF CONTACT TELEPHONE NUMBER (813)615-1244
-------------------------------------	----------------------------------------	-------------------------------------------------------

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

This project consisted of preparing an Engineer's Report as the Interim District Engineer for the District's CIP containing \$20 million of improvements for the multi-phase project. Morris Engineering created the Engineer's Report based on Engineering Design Principals for the District's project.

This project illustrates Morris Engineering's expertise and ability to provide services related to the preparation of Engineer's Reports for a CDD.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME Morris Engineering and Consulting, LLC	(2) FIRM LOCATION <i>(City and State)</i> Sarasota, FL	(3) ROLE District Engineer
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 05
21. TITLE AND LOCATION <i>(City and State)</i> Heritage Harbour South CDD - Manatee County	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES 2012	CONSTRUCTION <i>(If applicable)</i>

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Heritage Harbour South CDD	b. POINT OF CONTACT NAME Jim Ward	c. POINT OF CONTACT TELEPHONE NUMBER (954)658-4900
-------------------------------------------------------	---------------------------------------------	--------------------------------------------------------------

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

This project consisted of preparing an Engineer's Report and Cost Allocation for the District's yearly Operations and Maintenance expenditures for each unit and owner within the development based on Engineering Principals related to flow generated from each use into the District's stormwater management system. The yearly O&M Budget was in excess of \$500,000.

This project illustrates Morris Engineering's expertise and ability to provide services related to the preparation of Engineer's Reports and Cost Allocations for a CDD.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	District Engineer
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 06
21. TITLE AND LOCATION <i>(City and State)</i> Heron Creek - North Port, FL	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES 2015	CONSTRUCTION <i>(If applicable)</i>

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Heron Creek Associates, Ltd	b. POINT OF CONTACT NAME Ron York	c. POINT OF CONTACT TELEPHONE NUMBER (239)542-1010
--------------------------------------------------------	---------------------------------------------	--------------------------------------------------------------

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

Morris Engineering is currently provided full Engineering Design, Permitting and Construction Management services for the 1200 residential unit, 700,000 SF commercial mixed use DRI development in North Port, FL. Morris Engineering is providing these services on an on-going basis for the multi-phase project, as well as all services related to DRI compliance and modifications.

This project illustrates Morris Engineering's expertise and ability to provide professional Engineering services for large development projects.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	Engineer/Project Managers
b.			
c.			
d.			
e.			
f.			

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

07

21. TITLE AND LOCATION *(City and State)*

Trevesta - Manatee County

22. YEAR COMPLETED

PROFESSIONAL SERVICES

2015

CONSTRUCTION *(If applicable)*

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER

OK Trevesta, LLC

b. POINT OF CONTACT NAME

Jim Harvey

c. POINT OF CONTACT TELEPHONE NUMBER

(813)615-1244

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

Morris Engineering is currently provided full Engineering Design, Permitting and Construction Management services for the 1100 residential unit, 100,000 SF commercial mixed use development in Manatee County, FL. Morris Engineering is providing these services on an on-going basis for the multi-phase project, as well as all services related to the zoning entitlements for the project.

This project illustrates Morris Engineering's expertise and ability to provide professional Engineering services for large development projects.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	Engineer/Project Managers
b.			
c.			
d.			
e.			
f.			

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

08

21. TITLE AND LOCATION *(City and State)*

Village on the trail - Sarasota County, FL

22. YEAR COMPLETED

PROFESSIONAL SERVICES

2015

CONSTRUCTION *(If applicable)*

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER

Taylor-Morrison, Inc.

b. POINT OF CONTACT NAME

Dave Truxton

c. POINT OF CONTACT TELEPHONE NUMBER

(941)348-0404

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

Morris Engineering is currently provided full Engineering Design, Permitting and Construction Management services for the Master Infrastructure to serve the proposed 250 acre mixed use development in Sarasota County, FL, including all master stormwater management systems, utilities to serve the future residential and commercial development as well as FDOT improvements to State Road 681.

This project illustrates Morris Engineering's expertise and ability to provide professional Engineering services for large development projects.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	Engineer/Project Managers
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 09
21. TITLE AND LOCATION <i>(City and State)</i> Toledo Village - North Port	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES 2015	CONSTRUCTION <i>(If applicable)</i>

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER HMTa real Estate, LLC	b. POINT OF CONTACT NAME Ron York	c. POINT OF CONTACT TELEPHONE NUMBER (239)542-1010
--------------------------------------------------	---------------------------------------------	--------------------------------------------------------------

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

Morris Engineering is currently provided full Engineering Design, Permitting and Construction Management services for the future 2,000+ residential unit community located on 2,200 acres in North Port, FL. Morris Engineering has currently designed and permitted the Master Stormwater Management System consisting of 108 interconnected stormwater management ponds and over 78 on-site wetlands.

This project illustrates Morris Engineering's expertise and ability to provide professional Engineering services for large development projects.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME Morris Engineering and Consulting, LLC	(2) FIRM LOCATION <i>(City and State)</i> Sarasota, FL	(3) ROLE Engineer/Project Managers
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(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

10

21. TITLE AND LOCATION *(City and State)*

Westport - Manatee County, FL

22. YEAR COMPLETED

PROFESSIONAL SERVICES

2015

CONSTRUCTION *(If applicable)*

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER

Classic Neighborhood Development, LL

b. POINT OF CONTACT NAME

Len Jaffe

c. POINT OF CONTACT TELEPHONE NUMBER

(813)422-6128

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

Morris Engineering is currently provided full Engineering Design, Permitting and Construction Management services for the future 160 unit residential unit community located in Manatee County, FL. Morris Engineering is currently preparing the Preliminary Site Plan to accompany the proposed change of land use application to Manatee County.

This project illustrates Morris Engineering's expertise and ability to provide professional Engineering services for large development projects.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	Engineer/Project Managers
b.			
c.			
d.			
e.			
f.			

G. KEY PERSONNEL PARTICIPATION IN EXAMPLE PROJECTS

26. NAMES OF KEY PERSONNEL (From Section E, Block 12)	27. ROLE IN THIS CONTRACT (From Section E, Block 13)	28. EXAMPLE PROJECTS (Fill in "Example Projects Key" section below before completing table. Place "X" under project key number for participation in same or similar role.)									
		1	2	3	4	5	6	7	8	9	10
Matthew J. Morris, P.E.	District Engineer	X	X	X	X	X	X	X	X	X	X
Erin L. Tumolo, P.E.	Project Manager	X			X	X	X	X	X	X	X
Camden Mills, E.I.	Project Engineer										

29. EXAMPLE PROJECTS KEY

NO.	TITLE OF EXAMPLE PROJECT (FROM SECTION F)	NO.	TITLE OF EXAMPLE PROJECT (FROM SECTION F)
1	Tern Bay	6	Heron Creek
2	Wentworth Estates	7	Trevesta
3	Lakeside Preserve	8	Village on the Trail
4	Willow Walk	9	Toledo Village
5	Heritage Harbour South	10	Westport

H. ADDITIONAL INFORMATION

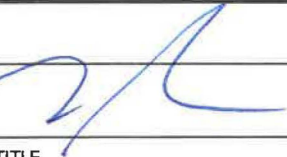
30. PROVIDE ANY ADDITIONAL INFORMATION REQUESTED BY THE AGENCY. ATTACH ADDITIONAL SHEETS AS NEEDED.

We look forward to the opportunity to be of service to the District.

I. AUTHORIZED REPRESENTATIVE

The foregoing is a statement of facts.

31. SIGNATURE



32. DATE
11/3/23

33. NAME AND TITLE

Matthew J. Morris, P.E. – Managing Member/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 Morris Engineering and Consulting, LLC			3. YEAR ESTABLISHED 2009	4. DUNS NUMBER
2b. STREET 6997 Professional Parkway East, Suite B			5. OWNERSHIP	
2c. CITY Sarasota	2d. STATE FL	2e. ZIP CODE 34240	a. TYPE ILC	
6a. POINT OF CONTACT NAME AND TITLE Matthew J. Morris, P.E. – Managing Member/President			b. SMALL BUSINESS STATUS N/A	
6b. TELEPHONE NUMBER (941)444-6644	6c. E-MAIL ADDRESS mmorris@morrisengineering.net			
7. NAME OF FIRM (If block 2a. is a branch office)				

8a. FORMER FIRM NAME(S) (If any)	8b. YR ESTABLISHED	8c. DUNS NUMBER

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			
08	CAD Technician	12	12	C06	Various Churches	2
11	Civil Engineer	8	8	C 07	Multiple CCCL Permits	1
16	Construction Manager	2	2	C10	Multiple Stand Alone Retail/Comm	4
02	Administrative	3	3	C15	Multiple Private Development	3
47	Planner: Urban/Regional	1	1	H01	Marina and Dock Projects	1
	Bookkeeper	1	1	H10	Multiple High-Rise Hotels	2
				H11	Multiple Private Developments	6
				O01	Multiple Office Parks	2
				P05	Multiple DRI Projects	3
				P06	Multiple Re-Zones	2
				R04	Multiple Rec Amenities	1
				R11	Multiple Floodplain Development	1
				S04	Multiple	2
				S13	Multiple	2
				W01	Multiple Private Warehouses	1
				W03	Multiple	2
				Z01	Multiple	2
				H09	Multiple ALF Facilities	3
	Other Employees					
Total		27	27			

11. ANNUAL AVERAGE PROFESSIONAL SERVICES REVENUES OF FIRM FOR LAST 3 YEARS (Insert revenue index number shown at right)		PROFESSIONAL SERVICES REVENUE INDEX NUMBER			
a. Federal Work	1	1. Less than \$100,000	6. \$2 million to less than \$5 million		
b. Non-Federal Work	7	2. \$100,00 to less than \$250,000	7. \$5 million to less than \$10 million		
c. Total Work	7	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 11/3/23
c. NAME AND TITLE Matthew J. Morris, P.E. – Managing Member/President	

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

4D

**Twisted Oaks Pointe 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	5	100
NAME OF RESPONDENT								
1 Morris Engineering and Consulting, LLC								

Board Member's Signature

Date

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

5A

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Daphne Gillyard
Twisted Oaks Pointe CDD
c/o 2300 Glades Road, Suite 410W
Boca Raton FL 33431

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Daily Commercial, published in Lake County, Florida; that the attached copy of advertisement, being a Govt Bids & Proposals, was published on the publicly accessible website of Lake County, Florida, or in a newspaper by print in the issues of, on:

10/19/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 10/19/2023

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$112.70

Order No: 9411605

Customer No: 811949

PO #:

of Copies:

1

TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Twisted Oaks Pointe 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, 2023, 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 the City of Wildwood, Sumter County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 30, 2024.

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 copy and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Twisted Oaks Pointe Community Development District." Proposals must be received by 12:00 p.m. on October 27, 2023, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

9411605 10/19/2023

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

5B

**TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Twisted Oaks Pointe 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, 2023, 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 the City of Wildwood, Sumter County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 30, 2024.

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Proposers must provide one (1) electronic copy and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Twisted Oaks Pointe Community Development District." Proposals must be received by 12:00 p.m. on October 27, 2023, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2023

Sumter County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than October 27, 2023, at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. 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 (1) 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 – Twisted Oaks Pointe 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 (“**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, plus the lump sum cost of four (4) annual renewals.

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.

**TWISTED OAKS POINTE 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.

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

501

**TWISTED OAKS POINTE
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:

October 27, 2023

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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

October 27, 2023

Twisted Oaks Pointe Community Development District
District Manager
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 Twisted Oaks Pointe 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 Twisted Oaks Pointe 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.

Fort Pierce / Stuart

Member AICPA

- 1 -
Member AICPA Division for CPA Firms
Private Companies practice Section

Member FICPA

Twisted Oaks Pointe Community Development District
October 27, 2023

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 Twisted Oaks Pointe 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 Twisted Oaks Pointe 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 \$3,150 for the year ended September 30, 2023. In addition, if a bond issuance occurs in the fiscal year ended September 30, 2023, the additional fee for each bond issuance is \$4,400. The fee is contingent upon the financial records and accounting systems of Twisted Oaks Pointe 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 Twisted Oaks Pointe Community Development District as of September 30, 2023. 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 – 44 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 – 36 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 Pharoes (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 – 13 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 – 33 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

Paul Daly

Staff Accountant – 11 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 – 9 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 – 8 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 – 7 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 – 9 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

Sean Stanton, CPA

Staff Accountant – 5 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

- ◆ Mr. Stanton 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

Staff Accountant – 3 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

Dylan Dixon

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. 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

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

Katie Gifford

Staff Accountant

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

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 November 30, 2022
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

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)



**TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS District**

Auditing Services for Fiscal Year 2023
Sumter County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than October 27, 2023, at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. 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 (1) 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 – Twisted Oaks Pointe 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 ("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, plus the lump sum cost of four (4) annual renewals.

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.

**TWISTED OAKS POINTE 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.

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

5C11



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

TWISTED OAKS POINTE
Community Development District

Proposal Due: October 27, 2023
12:00PM

Submitted to:

Twisted Oaks Pointe
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



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

October 27, 2023

Twisted Oaks Pointe 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, 2023, with an option for four additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Twisted Oaks Pointe 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



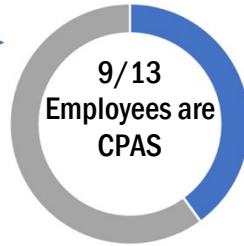
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



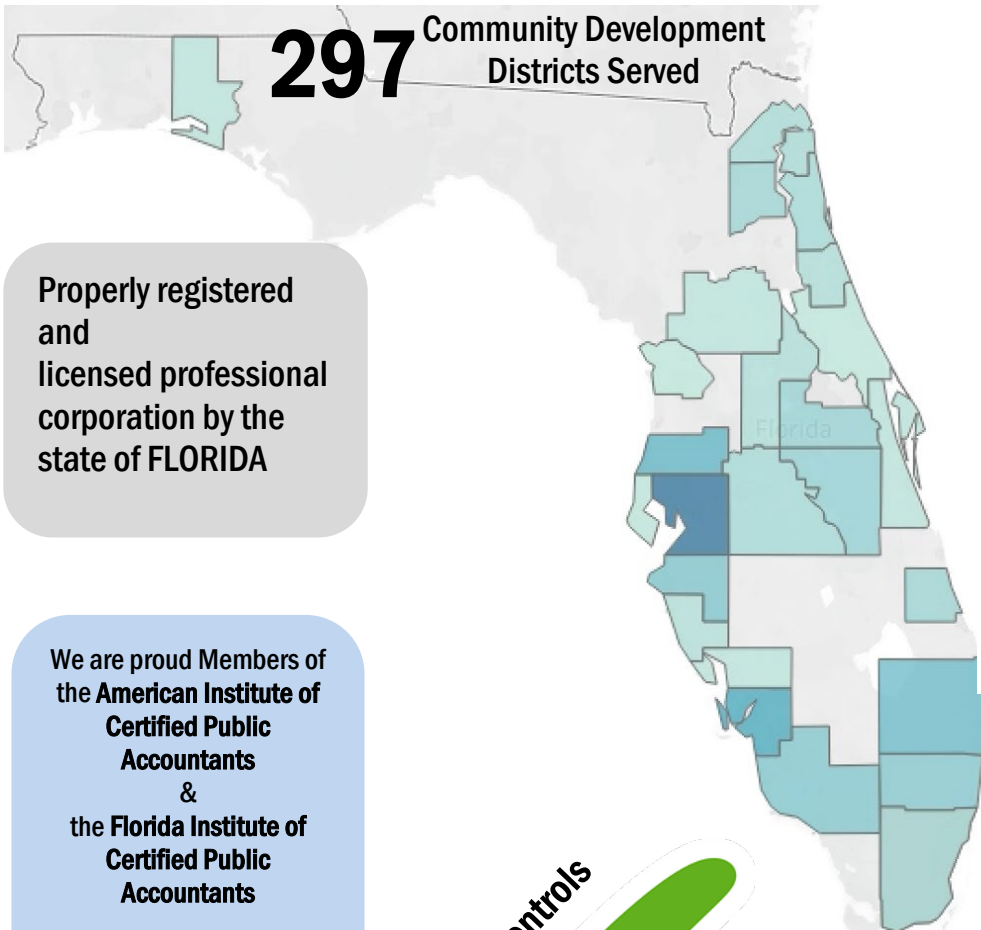
3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

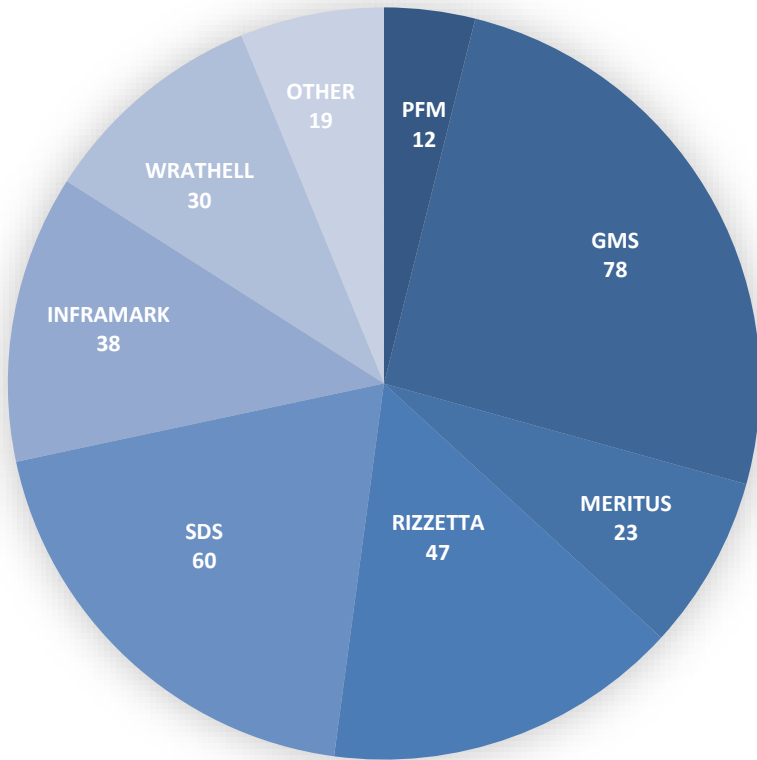
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

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.

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

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



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

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



Antonio 'Tony' J. Grau, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	93 (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	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

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

Professional Associations

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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, 2023-2027 are as follows:

Year Ended September 30,	Fee
2023	\$3,800
2024	\$3,900
2025	\$4,000
2026	\$4,100
2027	<u>\$4,200</u>
TOTAL (2023-2027)	<u>\$20,000</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
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	332	5	3	327	

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 **Twisted Oaks Pointe 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.**

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

5D

TWISTED OAKS POINTE 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

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

6A

PURCHASE REQUISITION REQUEST FORM

1. Contact Person for the material supplier.
NAME: **Nick Lockhart**
ADDRESS: **4575 West Hwy 40 Ocala FL 34482**
TELEPHONE NUMBER: **352-351-3834**
2. Manufacturer or brand, model or specification number of the item.
See attached
3. Quantity needed as estimated by CONTRACTOR. **See attached**
4. The price quoted by the supplier for the construction materials identified above.
\$ See attached
5. The sales tax associated with the price quote. **\$ 0**
6. Shipping and handling insurance cost. **\$ See attached**
7. Delivery dates as established by Contractor. **See attached**

OWNER: **Twisted Oaks Pointe Community Development District**

DocuSigned by:

891940CD8BDE456...
Authorized Signature (Title)

11/6/2023
Date

CONTRACTOR: **Hughes Brothers Construction, Inc.**


Authorized Signature (Title)
President

Date *11/2/23*

Attachment: Purchase Order and Schedule of Items

PURCHASE ORDER
TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT

"Owner"		"Seller"	
Owner:	Twisted Oaks Pointe Community Development District	Seller:	Del Zotto Products of Florida Inc
Address:	c/o 2300 Glades Road, Suite 410 Boca Raton, Florida 33431	Address:	4575 West Hwy 40 Ocala FL 34482
Phone:	(561) 571-0010	Phone:	352-351-3834

"Project"			
Project Name:	Twisted Oaks Pointe – Townhomes Phase 1 Project	Contract Date:	August 8, 2023, as assigned <u>Sept 6, 2023</u>
Project Address:	Sumter County, Florida		

Description of Goods or Services – The Owner and Seller are entering into this Purchase Order Agreement for the purpose of the Owner purchasing the items ("**Goods**") listed in the proposal attached as **Exhibit A**.

Schedule – The Goods shall be delivered within 365 days from the date of this Order.

Price – \$51,398.74

Certificate of Exemption #85-8018854649C-4

IN WITNESS HEREOF, the parties have executed this Order effective as of the date executed below. By executing this document below, Seller acknowledges that it has read all of the terms and provisions of this Order, including the Terms and Conditions attached hereto as **Exhibit B**, and agrees to deliver the Goods as described herein and comply fully with the terms and conditions hereof.

TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT

Owner

By: DocuSigned by:

Name: John Curtis

Title: Vice Chair

Date Executed: 11/6/2023

[VENDOR]

Seller

By: **Del Zotto Products of Florida Inc**

Name: Nicholas T. Lockhart

Title: Account Manager

Date Executed: 11/02/2023

EXHIBIT A: Proposal

EXHIBIT B: Terms and Conditions

EXHIBIT A

[Vendor's Proposal]



Del Zotto Products of Florida Inc **Quote Number: 23-9300**
 4575 West Highway 40
 Ocala, FL 34482
 Phone: (352) 351-3834
 Fax: (352) 351-8875

Quote Date: 8/8/2023

Office

Bill to:	Twisted Oaks Pointe Community Development Distric c/o 2300 Glades Road, Suite 410W Boca Raton, FL 33431	Project:	Twisted Oaks Townhomes PH-1 Sumter Co. Wildwood, FL
Contact:		Project Manager:	jeff smith
Phone :	(561) 571-0010	Fax:	
Phone :		Phone :	(352) 643-0313
Phone :		Fax:	
Customer ID:	TWISTEDOAKS	PO:	
Terms:	NET 30	ShipVia:	
		Sales Rep:	N/A

Product ID / Structure Type		Qty	Structure Price/Average	Amount
Bid Item:	Structure:			
Mod P6 Curb Top (Qty 9)		1.00		\$16,768.53
	M6 Top			
	Storm Mod P6 Curb Top (Qty 9)		\$16,768.53	
Sanitary San MH – 4'ID – 0'-6'		2.00		\$4,755.83
	MH-1-25		\$2,384.49	
	MH-1-26		\$2,371.34	
Sanitary San MH – 4'ID – 10'-12'		1.00		\$3,558.48
	MH-1-21		\$3,558.48	
Sanitary San MH – 4'ID – 6'-8'		2.00		\$5,933.72
	MH-1-23		\$2,952.16	
	MH-1-24		\$2,981.56	
Sanitary San MH – 4'ID – 8'-10'		1.00		\$3,015.41
	MH-1-22		\$3,015.41	
Storm 48" ID Modified P6 Curb Inlet		8.00		\$6,141.34
	18-18		\$822.11	
	18-19		\$779.92	
	18-21		\$823.35	
	18-22		\$722.56	
	19-11		\$748.35	
	19-12		\$748.35	
	19-14		\$748.35	
	19-15		\$748.35	
Storm C Inlet		4.00		\$5,832.73
	18-17		\$1,705.05	
	18-20		\$1,407.41	
	19-13		\$1,340.93	
	19-16		\$1,379.34	
Storm C Inlet w/6"ID J BTM		1.00		\$4,246.85
	18-16		\$4,246.85	
Storm J6 Curb Inlet w/5"ID J BTM		1.00		\$1,145.85
	18-15		\$1,145.85	
				\$51,398.74
			Taxable	\$0.00



Del Zotto Products of Florida Inc **Quote Number: 23-9300**
4575 West Highway 40
Ocala, FL 34482
Phone: (352) 351-3834
Fax: (352) 351-8875

Quote Date: 8/8/2023

Office

Non-Taxable	\$51,398.74
Sub Total	\$51,398.74
Tax	\$0.00
Total	\$51,398.74

Subject to Sales Tax - F.O.B. Job Site- Prices shown do not include applicable county surtax

Unpaid Balance subject to 1.5% per month finance Charge (Unless Prepaid)

Structures delivered to job site, off-loaded by OTHERS. [TWISTED OAKS POINTE CDD does not accept the terms in red below.]

By virtue of the Purchaser's acknowledgement affixed hereto the Purchaser hereby unconditionally accepts delivery from the Vendor of the products and materials as originally contracted and recited herein. Any claims to the contrary (including disputes arising from the originating contract between the Purchaser and Vendor) must be submitted to the Vendor in writing within Twenty-Four (24) hours of any such delivery time being of the essence. The burden of proof and substantiation of any claim to the satisfaction of the Vendor shall be the sole obligation of the Purchaser the expense of which, if any, shall be borne exclusively by the Purchaser. In the event the Vendor determines at its sole discretion the assertion of any such claim by the Purchaser is without merit or basis then and in that case the Vendor shall be entitled to recover from the Purchaser a Maximum of Ten Percent (10%) of the disputed amount as compensation for administrative and adjudication expenses. Should it be determined by the Vendor the Purchaser's claim is valid then and in that instance the Vendor's liability (and Purchaser's only recourse) shall be limited to partial or complete replacement of the products and/or materials at the Vendor's sole discretion and option. It is hereby expressly agreed and understood the Purchaser shall not be entitled to unilaterally adjust amend deduct or otherwise revise the Vendor's charges or billings as set forth herein nor shall the Purchaser impose upon the Vendor and fees charges or costs associated with the contract except upon the express written consent of the Vendor.

ACCEPTANCE OF PROPOSAL - The above prices, Descriptions are satisfactory and are hereby accepted. You are authorized to do the work as described above. Payment will be made as outlined above.

SUBJECT TO THE TERMS AND CONDITIONS OF SALE PROVIDED WITH AND INCORPORATED INTO THIS PROPOSAL

ACCEPTANCE SIGNATURE: _____

*** NOTE: THIS PROPOSAL IS INVALID AFTER 30 DAYS OF DATE SHOWN ABOVE**



Del Zotto Products of Florida Inc Quote Number: 23-9300
4575 West Highway 40
Ocala, FL 34482
Phone: (352) 351-3834
Fax: (352) 351-8875

Quote Date: 8/8/2023

Office

[Twisted Oaks Pointe CDD does not accept the terms below in red.]

TERMS AND CONDITIONS OF SALE (Applicable to all purchases and sales of Seller's products ("Products"))

1. **ACCEPTANCE**, except as otherwise provided by written agreement subsequently executed by both Buyer and Del Zotto Products of FL, Inc, (referred to as Seller) these Terms and Conditions of Sale, and the terms in Seller's invoices shall supersede the terms and conditions of buyer's order (including, without limitation, any statement that Buyer's terms or conditions are to take precedence over any contrary provisions), and no prior or subsequent understanding, oral representation agreement, term, condition, or trade custom at variance with or supplemental to these Terms and Conditions shall be binding on the Seller. Acceptance or delivery of the Products hereunder shall constitute acceptance of these terms and conditions. Products will be deemed accepted by Buyer at time of delivery, unless Seller is notified within (24) hours of delivery by Buyer. Claims for incomplete or damaged orders will not be considered unless reported within twenty-four hours of delivery and supported by documentation acceptable to seller.

2. **WEIGHT AND SHIPMENT**, unless Buyer designates or provides transportation or indicates shipping instructions at the time of placing its order, Seller shall, without liability, select the route and carrier by which shipment will be forwarded. Except as otherwise agreed in writing, quotations and sales are F.O.B. Seller's plant, terminal or other Seller designated facility, and Buyer shall be responsible for all transportation and related charges (including, without limitation, freight expense, standby or demurrage charges, diversion charges, fuel surcharges, minimum load fees, return fees and all other transportation charges) and any increases in such charges for delivery to point of destination. Buyer is responsible for prompt, safe handling of, unloading of each load of packaged or bulk Products. This shipment is subject to the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform freight classification in effect on the date hereof if this is a rail or rail-water shipment, or (2) in the applicable Motor Carrier Classification or tariff if this is a motor earner shipment.

3. **TERMS OF PAYMENT**, Terms of payment including, without limitation, when payments are due are as stated on the invoice. Purchaser agrees to pay all taxes, and Purchaser also acknowledges that prices quoted do not include sales tax. Any amount unpaid when due will bear interest from the first day following the due date until paid, at the rate of one and one half percent (1 ½%) per month, or at the maximum rate allowed by law, whichever is less. In addition to the interest, upon any breach or default, Seller shall be entitled to all rights at law and in equity, court costs, collection agency and reasonable attorneys' fees and expense, with venue being in the state courts of Marion County, Florida. In the event that Buyer objects to or disputes any invoice presented by Seller for the purchase of any product, Buyer must present written notice of such dispute or objection, in writing, delivered to Seller within five days of receipt of the invoice otherwise any such objection shall be deemed waived and of no force and effect. In the event of any default by Buyer in payment, Seller shall have the right to immediately cease production and delivery of any further product. However, in the event of such default, buyer shall be responsible for payments for all purchase orders and products which has been produced or partially produced at full invoice cost. Seller reserves the right to limit or deny any extension of credit to the Purchaser and without notice to the Purchaser.

4. **LIMITED PRODUCT WARRANTY**, The seller warrants that the product shall conform to the applicable specifications of the American Society for Testing and Materials International (ASTM) or American Association of State Highway and Transportation Officials (AASHTO) or Underwriters Laboratories (U.L), Department of Transportation (D.O.T), Department of Health (D.O.H) and such other specifications specifically agreed to, in writing, by the Seller at the time that the product is ordered. No other specifications shall be applicable to the products unless agreed to in writing, by the Seller prior to actual manufacture of the specified product. **THE WARRANTY THAT THE PRODUCTS CONFORM TO SUCH APPLICABLE SPECIFICATIONS IS THE ONLY GUARANTY, WARRANTY OR REPRESENTATION MADE BY THE SELLER AND THE SELLER SPECIFICALLY EXCLUDES AND DISCLAIMS ANY OTHER EXPRESS OR IMPLIED WARRANTY INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY OF GOODS AND ANY IMPLIED WARRANTY OF FITNESS OF GOODS FOR ANY PARTICULAR PURPOSE.** Without limiting the foregoing, Seller does not guaranty finished work into which Sellers product is incorporated nor is Seller responsible for the condition of the products once delivered to the buyer without timely objection as herein set forth nor is Seller responsible for any costs incident to or related to inspection or testing of the products made by or on behalf of the Buyer to determine compliance with the specification, nor is Seller responsible for any consequential damages as a result of the breach of the warranty herein set forth. Any breach of this contract by the Buyer immediately voids and terminates any and all warranties herein set forth and such warranties shall not be deemed valid nor of any force and effect upon and subsequent to any such default.

5. **LIMITATION OF REMEDIES**, Buyer's sole and exclusive remedy for any actual or alleged losses, damages or claims arising out of, connected with or resulting from, the sale of nonconforming Products or failure to sell or deliver conforming Products shall be replacement of the Products sold hereunder F.O. B. Seller's plant or terminal or any other Seller designated facility or, at Seller's option, refund of the purchase price paid for the Product, Seller shall not be liable to Buyer under any theory of liability, whether contract, tort (including, without limitation, all personal injury or property damage due to alleged negligence), breach of warranty, strict liability or any other liability theory, for indirect, special, consequential, liquidated, acceleration, mobilization, lost profits, lost sales, or similar damages whatsoever; or, for punitive damages.

6. **DUTIES AND TAXES**, All duties and taxes of any governmental authority payable in respect to the purchase and sale of Seller's Products and/or the delivery of Seller's Products including, without limitation, any excise sales, use, value added, goods or services or any other tax applicable to the sale, transportation or delivery of Seller's Products are for the account of Buyer.

7. **FORCE MAJEURE AND ALLOCATION**, seller shall not be liable for any expense, loss or damage resulting from any delays in manufacturing, shipping or delivering its Products caused by government actions, regulations, orders or rulings; acts of God; acts of war; acts of public enemy; acts of terrorism; fire; strikes; lockouts or labor difficulties; breakdowns, accidents or manufacturing problems; inability to secure rail cars, trucks, barges or materials; delays in transportation; acts or omissions of Buyer; or any other events or other conditions beyond Seller's control During times of shortages, Seller shall have the right to prorate its Products among its customers.

8. GENERAL

a. Failure of Seller to exercise any right shall not be deemed a waiver of any rights of Seller.

b. Seller's and Buyer's Contract shall not be assigned by Buyer without the prior written consent of Seller, and shall be binding on the heirs, representatives, successors or assigns of the respective parties hereto

c. The laws of the State of Florida shall govern all sales of Seller's Products. Venue for any action arising out of, interpreting or otherwise relating to this contract or any of the products ordered by Buyer shall be in the state courts of Marion County, Florida.

d. If any term or provision of these terms and conditions of sale are held invalid and unenforceable by a court of competent jurisdiction, then all remaining terms and conditions shall be valid and enforceable to the fullest extent allowed by law.



Del Zotto Products of Florida Inc **Quote Number: 23-9300**

4575 West Highway 40

Ocala, FL 34482

Phone: (352) 351-3834

Fax: (352) 351-8875

Quote Date: 8/8/2023

Office

**EXHIBIT B
TERMS AND CONDITIONS**

1. **PRICE.** The Price set forth above includes all Goods, insurance, warranties and other materials or services (including without limitation all packing, loading or freight) necessary to produce and deliver the Goods.
2. **SCHEDULE.** Time is of the essence with respect to this Order, and all Goods shall be produced and delivered within the times set forth in the Schedule.
3. **DELIVERY AND INSPECTION.**
 - a. All shipments of Goods are to be made, with all shipping costs prepaid by Seller (e.g., insurance, packing, loading, freight, etc.), to the receiving point specified above. Title, and risk of loss, shall pass to Owner at the time such Goods are delivered at the Project site and accepted by Owner or Owner's contractor, provided however that Owner shall have a reasonable opportunity to inspect such Goods prior to acceptance.
 - b. All Goods are subject to inspection and approval by Owner at a reasonable time post-delivery. Owner may return Goods not meeting specifications (including over-shipments) at the Seller's expense and risk. Owner will notify Seller of failure.
4. **TERMS OF PAYMENT.** Seller's Invoice ("**Invoice**") must be submitted before payment will be made by Owner pursuant to this Order. Owner shall make payment within 30 days of receipt of a proper invoice, and pursuant to the Local Government Prompt Payment Act, Sections 218.70 et seq., *Florida Statutes* (2021). Any indebtedness of Seller to Owner may, at Owner's option, be credited against amounts owing by Owner hereunder.
5. **WARRANTY.** Seller shall take all necessary steps to assign any manufacturer's warranties to the Owner. Seller warrants that the title to Goods conveyed shall be good, that the transfer of the Goods shall be rightful, and that the Goods shall be free from any security interest, lien or encumbrance. Seller further warrants that the Goods are free of any rightful claim of infringement, and shall indemnify, defend, and hold harmless the Indemnitees (defined below) against any such claim. Further, the Goods shall be new, shall be free from defects, shall be of merchantable quality, and shall be fit for the Owner's uses. Seller agrees, without prejudice to any other rights Owner may have, to replace or otherwise remedy any defective Goods without further cost to Owner or, at Owner's option, to reimburse Owner for its cost of replacing defective Goods. All Goods are subject to inspection by Owner before, upon, and within a reasonable time after delivery. Goods shall not be replaced without Owner's prior written instructions. The warranty provided herein shall survive the completion or termination of this Order and is in addition to any warranties provided by law.
6. **COMPLIANCE WITH LAW.** Seller agrees that at all times it will comply with all applicable federal, state, municipal and local laws, orders and regulations.
7. **INDEMNITY.** To the fullest extent permitted by law, and in addition to any other obligations of Seller under the Order or otherwise, Seller shall indemnify, hold harmless, and defend Owner, KL Twisted Oaks LLC, and its respective officers, directors, Supervisors, Board members, employees, staff, managers, representatives, successors, and assigns of each and any of all of the foregoing entities and individuals (together, "**Indemnitees**") from all liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, to the extent caused in whole or in part by the negligence, recklessness or intentional wrongful misconduct of the Seller, or any subcontractor, any supplier, or any individual or entity directly or indirectly employed by any of them, and arising out of or incidental to the performance of this Order. The Seller shall ensure that any and all subcontractors include this express provision for the benefit of the Indemnitees. The parties agree that this paragraph is fully enforceable pursuant to Florida law. In the event that this section is determined to be unenforceable, this paragraph shall be reformed to give the paragraph the maximum effect allowed by Florida law and for the benefit of the Indemnitees. The provisions of this section shall survive the completion or earlier termination of this Order, and are not intended to limit any of the other rights and/or remedies provided to the Owner hereunder.
8. **INSURANCE.** At all times during the term of this Order agreement, Seller, at its sole cost and expense, shall maintain insurance coverages of the types and amounts set forth below:
 - a. Commercial general liability insurance with minimum limits of liability not less than \$1,000,000. Such insurance shall include coverage for contractual liability.
 - b. Workers' Compensation Insurance covering all employees of Seller in statutory amounts, and employer's liability insurance with limits of not less than \$1,000,000 each accident.
 - c. Comprehensive automobile liability insurance covering all automobiles used by Seller, with limits of liability of not less than \$1,000,000 each occurrence combined single limit bodily injury and property damage.
9. **LIMITATION OF LIABILITY.** Nothing herein shall be construed to be a waiver of the Owner's limit of liability contained in section 768.28, *Florida Statutes* or other statute or law.

10. **WAIVER.** Any failure of Owner to enforce at any time, or for any period of time, any of the provisions of this Order shall not constitute a waiver of such provisions or a waiver of Owner's right to enforce each and every provision.
11. **MODIFICATIONS.** This Order supersedes all prior discussions, agreements and understandings between the parties and constitutes the entire agreement between the parties with respect to the transaction herein contemplated. Changes, modifications, waivers, additions or amendments to the terms and conditions of this Order shall be binding on Owner only if such changes, modifications, waivers, additions or amendments are in writing and signed by a duly authorized representative of Owner.
12. **APPLICABLE LAW.** The validity, interpretation, and performance of this Order shall be governed by the laws of the State of Florida, in force at the date of this Order. Where not modified by the terms herein, the provisions of Florida's enactment of Article 2 of the Uniform Commercial Code shall apply to this transaction.
13. **MECHANIC'S LIENS.** Notwithstanding that Owner is a local unit of special purpose government and not subject to the lien provisions of Chapter 713, Florida Statutes, Seller agrees to keep the District's property free of all liens, including equitable liens, claims or encumbrances (collectively, "**Liens**") arising out of the delivery of any Goods by Seller, and shall furnish Owner with appropriate lien waivers from all potential claimants upon request of Owner. If any Liens are filed, Owner may without waiving its rights based on such breach by Seller or releasing Seller from any obligations hereunder, pay or satisfy the same and in such event the sums so paid by Owner shall be due and payable by Seller immediately and without notice or demand, with interest from the date paid by Owner through the date paid by Seller, at the highest rate permitted by law.
14. **PERMITS AND LICENSES.** Before commencing performance hereunder, Seller shall obtain all permits, approvals, certificates and licenses necessary for the proper performance of this Order and pay all fees and charges therefore. The originals of all such documents shall be delivered to Owner upon receipt by Seller.
15. **PARTIAL INVALIDITY.** If in any instance any provision of this Order shall be determined to be invalid or unenforceable under any applicable law, such provision shall not apply in such instance, but the remaining provisions shall be given effect in accordance with their terms.
16. **ASSIGNMENT AND SUBCONTRACTING.** This Order shall not be assigned or transferred by Seller without prior written approval by Owner, and any attempted assignment or transfer without such consent shall be void.
17. **RELATIONSHIP.** The relationship between Owner and Seller shall be that of independent contractor, and Seller, its agents and employees, shall under no circumstances be deemed employees, agents or representatives of Owner.
18. **NOTICES.** Any notice, approval or other communication required hereunder must be in writing and shall be deemed given if delivered by hand or mailed by registered mail or certified mail addressed to the parties hereto as indicated on page 1.
19. **PUBLIC ENTITY CRIMES.** Seller certifies, by acceptance of this purchase order, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction per the provisions of section 287.133(2)(a), *Florida Statutes*.
20. **SCRUTINIZED COMPANIES.** Supplier certifies, by acceptance of this purchase order, that neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, *Florida Statutes*, and in the event such status changes, Seller shall immediately notify Owner.
21. **TERMINATION.** Notwithstanding anything herein to the contrary, Owner shall have the right, at its sole election, to terminate this Order for any cause whatsoever upon the delivery of written notice to Seller. Upon such termination, Seller shall have no remedy against Owner, other than for payment of Goods already produced pursuant to specific written direction by Owner pursuant to Section 2 above, subject to any offsets or claims that Owner may have.
22. **PUBLIC RECORDS.** Seller acknowledges that this Agreement and all the documents pertaining thereto may be public records and subject to the provisions of Chapter 119, Florida Statutes.
23. **CONFLICTS.** To the extent of any conflict between this Terms and Conditions document (Exhibit B) and the Purchase Order, or Vendor Proposal (Exhibit A), these Terms and Conditions (Exhibit B) shall control. Notwithstanding anything in this Agreement to the contrary, the entire contract between the parties shall consist of the Purchase Order, these Terms and Conditions (Exhibit B), and the Vendor Proposal (Exhibit A), with the exception that only the terms within the Vendor Proposal (Exhibit A) that set the price, schedule and quantity / type of materials shall apply and all other terms shall be deemed rejected, and, in an abundance of caution, no terms of any Seller's Credit Application or other document shall be deemed to be a binding agreement between the parties.

CERTIFICATE OF ENTITLEMENT

The undersigned authorized representative of the **Twisted Oaks Pointe Community Development District** (hereinafter "**Governmental Entity**"), Florida Consumer's Certificate of Exemption Number _____, affirms that the tangible personal property purchased pursuant to a Purchase Order from _____ will be incorporated into or become a part of a public facility as part of a public works contract pursuant to that certain *Contractor Agreement*, dated August 8, 2023 with Hughes Brothers Construction Inc. for the construction of public infrastructure associated with the Twisted Oaks Pointe Townhomes Phases 1 & 2 Project.

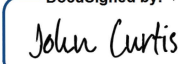
Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in section 212.08(6), *Florida Statutes*, and Rule 12A- 1.094, *Florida Administrative Code*:

You must initial each of the following requirements.

- 1. The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works.
- 2. The vendor's invoice will be issued directly to Governmental Entity.
- 3. Payment of the vendor's invoice will be made directly by Governmental Entity to the vendor from public funds.
- 4. Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.
- 5. Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor.

Governmental Entity affirms that if the tangible personal property identified in the attached Purchase Order does not qualify for the exemption provided in section 212.08(6), *Florida Statutes*, and Rule 12A-1.094, *Florida Administrative Code*, Governmental Entity will be subject to the tax, interest, and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property purchased tax-exempt by issuing this Certificate does not qualify for the exemption, Governmental Entity will be liable for any tax, penalty, and interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony. Under the penalties of perjury, I declare that I have read the foregoing Certificate and the facts stated in it are true.

 **John Curtis** Vice Chair
 Signature of Authorized Representative Title
John Curtis 11/6/2023
 Purchaser's Name (Print or Type) Date

Federal Employer Identification Number: _____
Telephone Number: _____

You must attach a copy of the Purchase Order to this Certificate of Entitlement. Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the contractor's books and records. This form supplements and supersedes (to the extent of any conflict) any prior certificates addressing the same purchase.

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

6B

PURCHASE REQUISITION REQUEST FORM

1. Contact Person for the material supplier.
NAME: **Nick Lockhart**
ADDRESS: **4575 West Hwy 40 Ocala FL 34482**
TELEPHONE NUMBER: **352-351-3834**
2. Manufacturer or brand, model or specification number of the item.
See attached
3. Quantity needed as estimated by CONTRACTOR. **See attached**
4. The price quoted by the supplier for the construction materials identified above.
\$ See attached
5. The sales tax associated with the price quote. **\$ 0**
6. Shipping and handling insurance cost. **\$ See attached**
7. Delivery dates as established by Contractor. **See attached**

OWNER: **Twisted Oaks Pointe Community Development District**

DocuSigned by:

891940CD6BDE456...
Authorized Signature (Title)

11/6/2023

Date

CONTRACTOR: **Hughes Brothers Construction, Inc.**


Authorized Signature (Title)
President

Date 11/2/23

Attachment: Purchase Order and Schedule of Items

PURCHASE ORDER
TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT

"Owner"		"Seller"	
Owner:	Twisted Oaks Pointe Community Development District	Seller:	Del Zotto Products of Florida Inc
Address:	c/o 2300 Glades Road, Suite 410 Boca Raton, Florida 33431	Address:	4575 West Hwy 40 Ocala FL 34482
Phone:	(561) 571-0010	Phone:	352-351-3834

"Project"			
Project Name:	Twisted Oaks Pointe – Townhomes Phase 2 Project	Contract Date:	August 8, 2023, as assigned <u>Sept 6, 2023</u>
Project Address:	Sumter County, Florida		

Description of Goods or Services – The Owner and Seller are entering into this Purchase Order Agreement for the purpose of the Owner purchasing the items ("**Goods**") listed in the proposal attached as **Exhibit A**.

Schedule – The Goods shall be delivered within 365 days from the date of this Order.

Price – \$25,851.46

Certificate of Exemption #85-8018854649C-4

IN WITNESS HEREOF, the parties have executed this Order effective as of the date executed below. By executing this document below, Seller acknowledges that it has read all of the terms and provisions of this Order, including the Terms and Conditions attached hereto as **Exhibit B**, and agrees to deliver the Goods as described herein and comply fully with the terms and conditions hereof.

TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT

Owner

By: DocuSigned by:

Name: John Curtis

Title: Vice Chair

Date Executed: 11/6/2023

[VENDOR]

Seller

By: Del Zotto Products of Florida Inc

Name: N Lockhart Nicholas J. Lockhart

Title: Account Manager

Date Executed: 11/02/2023

EXHIBIT A: Proposal

EXHIBIT B: Terms and Conditions

EXHIBIT A

[Vendor's Proposal]



Del Zotto Products of Florida Inc **Quote Number: 23-9344**
 4575 West Highway 40
 Ocala, FL 34482
 Phone: (352) 351-3834
 Fax: (352) 351-8875

Quote Date: 8/8/2023

Office

Bill to:	Twisted Oaks Pointe Community Development Distric c/o 2300 Glades Road, Suite 410W Boca Raton, FL 33431	Project:	Twisted Oaks Townhomes PH-2 Sumter Co. Wildwood, FL
Contact:		Project Manager:	JEFF SMITH
Phone :	(561) 571-0010	Phone :	(352) 643-0313
Fax:		Fax:	
Customer ID:	TWISTEDOAKS	PO:	
Terms:	NET 30	ShipVia:	
		Sales Rep:	N/A

Product ID / Structure Type		Qty	Structure Price/Average	Amount
Bid Item:	Structure:			
Mod P6 Curb Top (Qty 2)		1.00		\$3,835.94
	M6 Top			
	Storm Mod P6 Curb Top (Qty 2)		\$3,835.94	
Sanitary San MH – 4'ID – 0'-6'		2.00		\$4,682.49
	MH-1-31		\$2,337.47	
	MH-1-32		\$2,345.02	
Sanitary San MH – 4'ID – 10'-12'		1.00		\$3,678.43
	MH-1-28		\$3,678.43	
Sanitary San MH – 4'ID – 6'-8'		1.00		\$2,914.08
	MH-1-30		\$2,914.08	
Sanitary San MH – 4'ID – 8'-10'		1.00		\$3,171.39
	MH-1-29		\$3,171.39	
Storm 48" ID Modified P6 Curb Inlet		2.00		\$1,588.72
	19-04		\$794.36	
	19-07		\$794.36	
Storm C Inlet		3.00		\$4,091.39
	19-04B		\$1,582.57	
	19-04C		\$1,272.64	
	19-08		\$1,236.18	
Storm E Inlet		1.00		\$1,889.03
	19-04A		\$1,889.03	
				\$25,851.46
			Taxable	\$0.00
			Non-Taxable	\$25,851.46
			Sub Total	\$25,851.46
			Tax	\$0.00
			Total	\$25,851.46

Subject to Sales Tax - F.O.B. Job Site- Prices shown do not include applicable county surtax
 Unpaid Balance subject to 1.5% per month finance Charge (Unless Prepaid)
 Structures delivered to job site, off-loaded by OTHERS.



Del Zotto Products of Florida Inc **Quote Number: 23-9344**
4575 West Highway 40
Ocala, FL 34482
Phone: (352) 351-3834
Fax: (352) 351-8875

Quote Date: 8/8/2023

Office

[Twisted Oaks Pointe CDD does not accept the terms in red below.]

By virtue of the Purchaser's acknowledgement affixed hereto the Purchaser hereby unconditionally accepts delivery from the Vendor of the products and materials as originally contracted and recited herein. Any claims to the contrary (including disputes arising from the originating contract between the Purchaser and Vendor) must be submitted to the Vendor in writing within Twenty-Four (24) hours of any such delivery time being of the essence. The burden of proof and substantiation of any claim to the satisfaction of the Vendor shall be the sole obligation of the Purchaser the expense of which, if any, shall be borne exclusively by the Purchaser. In the event the Vendor determines at its sole discretion the assertion of any such claim by the Purchaser is without merit or basis then and in that case the Vendor shall be entitled to recover from the Purchaser a Maximum of Ten Percent (10%) of the disputed amount as compensation for administrative and adjudication expenses. Should it be determined by the Vendor the Purchaser's claim is valid then and in that instance the Vendor's liability (and Purchaser's only recourse) shall be limited to partial or complete replacement of the products and/or materials at the Vendor's sole discretion and option. It is hereby expressly agreed and understood the Purchaser shall not be entitled to unilaterally adjust amend deduct or otherwise revise the Vendor's charges or billings as set forth herein nor shall the Purchaser impose upon the Vendor and fees charges or costs associated with the contract except upon the express written consent of the Vendor.

ACCEPTANCE OF PROPOSAL - The above prices, Descriptions are satisfactory and are hereby accepted. You are authorized to do the work as described above. Payment will be made as outlined above.

SUBJECT TO THE TERMS AND CONDITIONS OF SALE PROVIDED WITH AND INCORPORATED INTO THIS PROPOSAL

ACCEPTANCE SIGNATURE: _____

*** NOTE: THIS PROPOSAL IS INVALID AFTER 30 DAYS OF DATE SHOWN ABOVE**



Del Zotto Products of Florida Inc Quote Number: 23-9344

4575 West Highway 40

Ocala, FL 34482

Phone: (352) 351-3834

Fax: (352) 351-8875

Quote Date: 8/8/2023

Office

[Twisted Oaks Pointe CDD does not accept the terms below in red.]

TERMS AND CONDITIONS OF SALE (Applicable to all purchases and sales of Seller's products ("Products"))

1. **ACCEPTANCE**, except as otherwise provided by written agreement subsequently executed by both Buyer and Del Zotto Products of FL, Inc. (referred to as Seller) these Terms and Conditions of Sale, and the terms in Seller's invoices shall supersede the terms and conditions of buyer's order (including, without limitation, any statement that Buyer's terms or conditions are to take precedence over any contrary provisions), and no prior or subsequent understanding, oral representation agreement, term, condition, or trade custom at variance with or supplemental to these Terms and Conditions shall be binding on the Seller. Acceptance or delivery of the Products hereunder shall constitute acceptance of these terms and conditions. Products will be deemed accepted by Buyer at time of delivery, unless Seller is notified within (24) hours of delivery by Buyer. Claims for incomplete or damaged orders will not be considered unless reported within twenty-four hours of delivery and supported by documentation acceptable to seller.

2. **WEIGHT AND SHIPMENT**, unless Buyer designates or provides transportation or indicates shipping instructions at the time of placing its order, Seller shall, without liability, select the route and carrier by which shipment will be forwarded. Except as otherwise agreed in writing, quotations and sales are F.O.B. Seller's plant, terminal or other Seller designated facility, and Buyer shall be responsible for all transportation and related charges (including, without limitation, freight expense, standby or demurrage charges, diversion charges, fuel surcharges, minimum load fees, return fees and all other transportation charges) and any increases in such charges for delivery to point of destination. Buyer is responsible for prompt, safe handling of, unloading of each load of packaged or bulk Products. This shipment is subject to the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform freight classification in effect on the date hereof if this is a rail or rail-water shipment, or (2) in the applicable Motor Carrier Classification or tariff if this is a motor earner shipment.

3. **TERMS OF PAYMENT**, Terms of payment including, without limitation, when payments are due are as stated on the invoice. Purchaser agrees to pay all taxes, and Purchaser also acknowledges that prices quoted do not include sales tax. Any amount unpaid when due will bear interest from the first day following the due date until paid, at the rate of one and one half percent (1 ½%) per month, or at the maximum rate allowed by law, whichever is less. In addition to the interest, upon any breach or default, Seller shall be entitled to all rights at law and in equity, court costs, collection agency and reasonable attorneys' fees and expense, with venue being in the state courts of Marion County, Florida. In the event that Buyer objects to or disputes any invoice presented by Seller for the purchase of any product, Buyer must present written notice of such dispute or objection, in writing, delivered to Seller within five days of receipt of the invoice otherwise any such objection shall be deemed waived and of no force and effect. In the event of any default by Buyer in payment, Seller shall have the right to immediately cease production and delivery of any further product. However, in the event of such default, buyer shall be responsible for payments for all purchase orders and products which has been produced or partially produced at full invoice cost. Seller reserves the right to limit or deny any extension of credit to the Purchaser and without notice to the Purchaser.

4. **LIMITED PRODUCT WARRANTY**, The seller warrants that the product shall conform to the applicable specifications of the American Society for Testing and Materials International (ASTM) or American Association of State Highway and Transportation Officials (AASHTO) or Underwriters Laboratories (U.L.), Department of Transportation (D.O.T), Department of Health (D.O.H) and such other specifications specifically agreed to, in writing, by the Seller at the time that the product is ordered. No other specifications shall be applicable to the products unless agreed to in writing, by the Seller prior to actual manufacture of the specified product. **THE WARRANTY THAT THE PRODUCTS CONFORM TO SUCH APPLICABLE SPECIFICATIONS IS THE ONLY GUARANTY, WARRANTY OR REPRESENTATION MADE BY THE SELLER AND THE SELLER SPECIFICALLY EXCLUDES AND DISCLAIMS ANY OTHER EXPRESS OR IMPLIED WARRANTY INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY OF GOODS AND ANY IMPLIED WARRANTY OF FITNESS OF GOODS FOR ANY PARTICULAR PURPOSE.** Without limiting the foregoing, Seller does not guaranty finished work into which Sellers product is incorporated nor is Seller responsible for the condition of the products once delivered to the buyer without timely objection as herein set forth nor is Seller responsible for any costs incident to or related to inspection or testing of the products made by or on behalf of the Buyer to determine compliance with the specification, nor is Seller responsible for any consequential damages as a result of the breach of the warranty herein set forth. Any breach of this contract by the Buyer immediately voids and terminates any and all warranties herein set forth and such warranties shall not be deemed valid nor of any force and effect upon and subsequent to any such default.

5. **LIMITATION OF REMEDIES**, Buyer's sole and exclusive remedy for any actual or alleged losses, damages or claims arising out of, connected with or resulting from, the sale of nonconforming Products or failure to sell or deliver conforming Products shall be replacement of the Products sold hereunder F.O. B. Seller's plant or terminal or any other Seller designated facility or, at Seller's option, refund of the purchase price paid for the Product, Seller shall not be liable to Buyer under any theory of liability, whether contract, tort (including, without limitation, all personal injury or property damage due to alleged negligence), breach of warranty, strict liability or any other liability theory, for indirect, special, consequential, liquidated, acceleration, mobilization, lost profits, lost sales, or similar damages whatsoever. or, for punitive damages.

6. **DUTIES AND TAXES**, All duties and taxes of any governmental authority payable in respect to the purchase and sale of Seller's Products and/or the delivery of Seller's Products including, without limitation, any excise sales, use, value added, goods or services or any other tax applicable to the sale, transportation or delivery of Seller's Products are for the account of Buyer.

7. **FORCE MAJEURE AND ALLOCATION**, seller shall not be liable for any expense, loss or damage resulting from any delays in manufacturing, shipping or delivering its Products caused by government actions, regulations, orders or rulings; acts of God; acts of war; acts of public enemy; acts of terrorism; fire; strikes; lockouts or labor difficulties; breakdowns, accidents or manufacturing problems; inability to secure rail cars, trucks, barges or materials; delays in transportation; acts or omissions of Buyer; or any other events or other conditions beyond Seller's control During times of shortages, Seller shall have the right to prorate its Products among its customers.

8. GENERAL,

a. Failure of Seller to exercise any right shall not be deemed a waiver of any rights of Seller.

b. Seller's and Buyer's Contract shall not be assigned by Buyer without the prior written consent of Seller, and shall be binding on the heirs, representatives, successors or assigns of the respective parties hereto

c. The laws of the State of Florida shall govern all sales of Seller's Products. Venue for any action arising out of, interpreting or otherwise relating to this contract or any of the products ordered by Buyer shall be in the state courts of Marion County, Florida.

d. If any term or provision of these terms and conditions of sale are held invalid and unenforceable by a court of competent jurisdiction, then all remaining terms and conditions shall be valid and enforceable to the fullest extent allowed by law.



Del Zotto Products of Florida Inc **Quote Number: 23-9344**

4575 West Highway 40

Ocala, FL 34482

Phone: (352) 351-3834

Fax: (352) 351-8875

Quote Date: 8/8/2023

Office

**EXHIBIT B
TERMS AND CONDITIONS**

1. **PRICE.** The Price set forth above includes all Goods, insurance, warranties and other materials or services (including without limitation all packing, loading or freight) necessary to produce and deliver the Goods.
2. **SCHEDULE.** Time is of the essence with respect to this Order, and all Goods shall be produced and delivered within the times set forth in the Schedule.
3. **DELIVERY AND INSPECTION.**
 - a. All shipments of Goods are to be made, with all shipping costs prepaid by Seller (e.g., insurance, packing, loading, freight, etc.), to the receiving point specified above. Title, and risk of loss, shall pass to Owner at the time such Goods are delivered at the Project site and accepted by Owner or Owner's contractor, provided however that Owner shall have a reasonable opportunity to inspect such Goods prior to acceptance.
 - b. All Goods are subject to inspection and approval by Owner at a reasonable time post-delivery. Owner may return Goods not meeting specifications (including over-shipments) at the Seller's expense and risk. Owner will notify Seller of failure.
4. **TERMS OF PAYMENT.** Seller's Invoice ("**Invoice**") must be submitted before payment will be made by Owner pursuant to this Order. Owner shall make payment within 30 days of receipt of a proper invoice, and pursuant to the Local Government Prompt Payment Act, Sections 218.70 et seq., *Florida Statutes* (2021). Any indebtedness of Seller to Owner may, at Owner's option, be credited against amounts owing by Owner hereunder.
5. **WARRANTY.** Seller shall take all necessary steps to assign any manufacturer's warranties to the Owner. Seller warrants that the title to Goods conveyed shall be good, that the transfer of the Goods shall be rightful, and that the Goods shall be free from any security interest, lien or encumbrance. Seller further warrants that the Goods are free of any rightful claim of infringement, and shall indemnify, defend, and hold harmless the Indemnitees (defined below) against any such claim. Further, the Goods shall be new, shall be free from defects, shall be of merchantable quality, and shall be fit for the Owner's uses. Seller agrees, without prejudice to any other rights Owner may have, to replace or otherwise remedy any defective Goods without further cost to Owner or, at Owner's option, to reimburse Owner for its cost of replacing defective Goods. All Goods are subject to inspection by Owner before, upon, and within a reasonable time after delivery. Goods shall not be replaced without Owner's prior written instructions. The warranty provided herein shall survive the completion or termination of this Order and is in addition to any warranties provided by law.
6. **COMPLIANCE WITH LAW.** Seller agrees that at all times it will comply with all applicable federal, state, municipal and local laws, orders and regulations.
7. **INDEMNITY.** To the fullest extent permitted by law, and in addition to any other obligations of Seller under the Order or otherwise, Seller shall indemnify, hold harmless, and defend Owner, KL Twisted Oaks LLC, and its respective officers, directors, Supervisors, Board members, employees, staff, managers, representatives, successors, and assigns of each and any of all of the foregoing entities and individuals (together, "**Indemnitees**") from all liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, to the extent caused in whole or in part by the negligence, recklessness or intentional wrongful misconduct of the Seller, or any subcontractor, any supplier, or any individual or entity directly or indirectly employed by any of them, and arising out of or incidental to the performance of this Order. The Seller shall ensure that any and all subcontractors include this express provision for the benefit of the Indemnitees. The parties agree that this paragraph is fully enforceable pursuant to Florida law. In the event that this section is determined to be unenforceable, this paragraph shall be reformed to give the paragraph the maximum effect allowed by Florida law and for the benefit of the Indemnitees. The provisions of this section shall survive the completion or earlier termination of this Order, and are not intended to limit any of the other rights and/or remedies provided to the Owner hereunder.
8. **INSURANCE.** At all times during the term of this Order agreement, Seller, at its sole cost and expense, shall maintain insurance coverages of the types and amounts set forth below:
 - a. Commercial general liability insurance with minimum limits of liability not less than \$1,000,000. Such insurance shall include coverage for contractual liability.
 - b. Workers' Compensation Insurance covering all employees of Seller in statutory amounts, and employer's liability insurance with limits of not less than \$1,000,000 each accident.
 - c. Comprehensive automobile liability insurance covering all automobiles used by Seller, with limits of liability of not less than \$1,000,000 each occurrence combined single limit bodily injury and property damage.
9. **LIMITATION OF LIABILITY.** Nothing herein shall be construed to be a waiver of the Owner's limit of liability contained in section 768.28, *Florida Statutes* or other statute or law.

10. **WAIVER.** Any failure of Owner to enforce at any time, or for any period of time, any of the provisions of this Order shall not constitute a waiver of such provisions or a waiver of Owner's right to enforce each and every provision.
11. **MODIFICATIONS.** This Order supersedes all prior discussions, agreements and understandings between the parties and constitutes the entire agreement between the parties with respect to the transaction herein contemplated. Changes, modifications, waivers, additions or amendments to the terms and conditions of this Order shall be binding on Owner only if such changes, modifications, waivers, additions or amendments are in writing and signed by a duly authorized representative of Owner.
12. **APPLICABLE LAW.** The validity, interpretation, and performance of this Order shall be governed by the laws of the State of Florida, in force at the date of this Order. Where not modified by the terms herein, the provisions of Florida's enactment of Article 2 of the Uniform Commercial Code shall apply to this transaction.
13. **MECHANIC'S LIENS.** Notwithstanding that Owner is a local unit of special purpose government and not subject to the lien provisions of Chapter 713, Florida Statutes, Seller agrees to keep the District's property free of all liens, including equitable liens, claims or encumbrances (collectively, "**Liens**") arising out of the delivery of any Goods by Seller, and shall furnish Owner with appropriate lien waivers from all potential claimants upon request of Owner. If any Liens are filed, Owner may without waiving its rights based on such breach by Seller or releasing Seller from any obligations hereunder, pay or satisfy the same and in such event the sums so paid by Owner shall be due and payable by Seller immediately and without notice or demand, with interest from the date paid by Owner through the date paid by Seller, at the highest rate permitted by law.
14. **PERMITS AND LICENSES.** Before commencing performance hereunder, Seller shall obtain all permits, approvals, certificates and licenses necessary for the proper performance of this Order and pay all fees and charges therefore. The originals of all such documents shall be delivered to Owner upon receipt by Seller.
15. **PARTIAL INVALIDITY.** If in any instance any provision of this Order shall be determined to be invalid or unenforceable under any applicable law, such provision shall not apply in such instance, but the remaining provisions shall be given effect in accordance with their terms.
16. **ASSIGNMENT AND SUBCONTRACTING.** This Order shall not be assigned or transferred by Seller without prior written approval by Owner, and any attempted assignment or transfer without such consent shall be void.
17. **RELATIONSHIP.** The relationship between Owner and Seller shall be that of independent contractor, and Seller, its agents and employees, shall under no circumstances be deemed employees, agents or representatives of Owner.
18. **NOTICES.** Any notice, approval or other communication required hereunder must be in writing and shall be deemed given if delivered by hand or mailed by registered mail or certified mail addressed to the parties hereto as indicated on page 1.
19. **PUBLIC ENTITY CRIMES.** Seller certifies, by acceptance of this purchase order, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction per the provisions of section 287.133(2)(a), *Florida Statutes*.
20. **SCRUTINIZED COMPANIES.** Supplier certifies, by acceptance of this purchase order, that neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, *Florida Statutes*, and in the event such status changes, Seller shall immediately notify Owner.
21. **TERMINATION.** Notwithstanding anything herein to the contrary, Owner shall have the right, at its sole election, to terminate this Order for any cause whatsoever upon the delivery of written notice to Seller. Upon such termination, Seller shall have no remedy against Owner, other than for payment of Goods already produced pursuant to specific written direction by Owner pursuant to Section 2 above, subject to any offsets or claims that Owner may have.
22. **PUBLIC RECORDS.** Seller acknowledges that this Agreement and all the documents pertaining thereto may be public records and subject to the provisions of Chapter 119, Florida Statutes.
23. **CONFLICTS.** To the extent of any conflict between this Terms and Conditions document (Exhibit B) and the Purchase Order, or Vendor Proposal (Exhibit A), these Terms and Conditions (Exhibit B) shall control. Notwithstanding anything in this Agreement to the contrary, the entire contract between the parties shall consist of the Purchase Order, these Terms and Conditions (Exhibit B), and the Vendor Proposal (Exhibit A), with the exception that only the terms within the Vendor Proposal (Exhibit A) that set the price, schedule and quantity / type of materials shall apply and all other terms shall be deemed rejected, and, in an abundance of caution, no terms of any Seller's Credit Application or other document shall be deemed to be a binding agreement between the parties.

CERTIFICATE OF ENTITLEMENT

The undersigned authorized representative of the **Twisted Oaks Pointe Community Development District** (hereinafter "**Governmental Entity**"), Florida Consumer's Certificate of Exemption Number _____, affirms that the tangible personal property purchased pursuant to a Purchase Order from _____ will be incorporated into or become a part of a public facility as part of a public works contract pursuant to that certain *Contractor Agreement*, dated August 8, 2023 with Hughes Brothers Construction Inc. for the construction of public infrastructure associated with the Twisted Oaks Pointe Townhomes Phases 1 & 2 Project.


Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in section 212.08(6), *Florida Statutes*, and Rule 12A- 1.094, *Florida Administrative Code*:

You must initial each of the following requirements.

- 1. The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works.
- 2. The vendor's invoice will be issued directly to Governmental Entity.
- 3. Payment of the vendor's invoice will be made directly by Governmental Entity to the vendor from public funds.
- 4. Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.
- 5. Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor.

Governmental Entity affirms that if the tangible personal property identified in the attached Purchase Order does not qualify for the exemption provided in section 212.08(6), *Florida Statutes*, and Rule 12A-1.094, *Florida Administrative Code*, Governmental Entity will be subject to the tax, interest, and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property purchased tax-exempt by issuing this Certificate does not qualify for the exemption, Governmental Entity will be liable for any tax, penalty, and interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony. Under the penalties of perjury, I declare that I have read the foregoing Certificate and the facts stated in it are true.

	vice Chair
Signature of Authorized Representative	Title
John Curtis	11/6/2023
Purchaser's Name (Print or Type)	Date

Federal Employer Identification Number: _____
Telephone Number: _____

You must attach a copy of the Purchase Order to this Certificate of Entitlement. Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the contractor's books and records. This form supplements and supersedes (to the extent of any conflict) any prior certificates addressing the same purchase.

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

6C

PURCHASE REQUISITION REQUEST FORM


1. Contact Person for the material supplier.
NAME: **Nick Lockhart**
ADDRESS: **4575 West Hwy 40 Ocala FL 34482**
TELEPHONE NUMBER: **352-351-3854**
2. Manufacturer or brand, model or specification number of the item.
See attached

3. Quantity needed as estimated by CONTRACTOR. **See attached**
4. The price quoted by the supplier for the construction materials identified above.
\$ See attached
5. The sales tax associated with the price quote. **\$ 0**
6. Shipping and handling insurance cost. **\$ See attached**
7. Delivery dates as established by Contractor. **See attached**

OWNER: Twisted Oaks Pointe Community Development District

DocuSigned by: <i>John Curtis</i>	11/6/2023
891940CD6BDE456...	
Authorized Signature (Title)	Date

CONTRACTOR: Hughes Brothers Construction, Inc.

 _____	11/2/23 _____
Authorized Signature (Title) <i>President</i>	Date

Attachment: Purchase Order and Schedule of Items

PURCHASE ORDER
TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT

"Owner"		"Seller"	
Owner:	Twisted Oaks Pointe Community Development District	Seller:	Del Zotto Products of Florida Inc
Address:	c/o 2300 Glades Road, Suite 410 Boca Raton, Florida 33431	Address:	4575 West Hwy 40 Ocala FL 34482
Phone:	(561) 571-0010	Phone:	352-351-3854

"Project"			
Project Name:	Twisted Oaks Commercial Roadway Project	Contract Date:	August 28, 2023, as assigned <u>Sept 22, 2023</u>
Project Address:	Sumter County, Florida		

Description of Goods or Services – The Owner and Seller are entering into this Purchase Order Agreement for the purpose of the Owner purchasing the items ("**Goods**") listed in the proposal attached as **Exhibit A**.
Schedule – The Goods shall be delivered within 365 days from the date of this Order.
Price – \$27,760.96
Certificate of Exemption #85-8018854649C-4

IN WITNESS HEREOF, the parties have executed this Order effective as of the date executed below. By executing this document below, Seller acknowledges that it has read all of the terms and provisions of this Order, including the Terms and Conditions attached hereto as **Exhibit B**, and agrees to deliver the Goods as described herein and comply fully with the terms and conditions hereof.

TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT

Owner

By: DocuSigned by:
John Curtis
 Name: _____
 Title: Vice Chair
 Date Executed: 11/6/2023

[VENDOR]

Seller

By: Del Zotto Products of Florida Inc
 Name: Nicholas J. Lockhart
 Title: Account Manager
 Date Executed: 11/02/2023

- EXHIBIT A:** Proposal
- EXHIBIT B:** Terms and Conditions

EXHIBIT A

[Vendor's Proposal]



Del Zotto Products of Florida Inc **Quote Number: 23-9574**
 4575 West Highway 40
 Ocala, FL 34482
 Phone: (352) 351-3834
 Fax: (352) 351-8875

Quote Date: 8/28/2023

Office

Bill to:	Twisted Oaks Pointe Community Development Distric c/o 2300 Glades Road, Suite 410W Boca Raton, FL 33431	Project:	Twisted Oaks Commercial Road Sumter Co. Wildwood, FL
Contact:		Project Manager:	Jeff Smith
Phone :	(561) 571-0010	Fax:	
Customer ID:	TWISTEDOAKS	PO:	
Terms:	NET 30	ShipVia:	
		Phone :	(352) 643-0313
		Fax:	
		Sales Rep:	N/A

Product ID / Structure Type	Qty	Structure Price/Average	Amount
Mod P6 Curb Top (Qty 4)	1.00		\$7,655.96
M6 Top		Storm Mod P6 Curb Top (Qty 4)	\$7,655.96
Sanitary MH – 4'ID – 0'-6'	1.00		\$2,196.42
MH-1-46		Sanitary Sanitary MH – 4'ID – 0'-6'	\$2,196.42
Sanitary MH – 4'ID – 10'-12'	1.00		\$3,531.04
MH-1-40		Sanitary Sanitary MH – 4'ID – 10'-12'	\$3,531.04
Sanitary MH – 4'ID – 6'-8'	1.00		\$2,807.40
MH-1-45		Sanitary Sanitary MH – 4'ID – 6'-8'	\$2,807.40
Sanitary MH – 4'ID – 8'-10'	2.00		\$6,173.86
MH-1-43		Sanitary Sanitary MH – 4'ID – 8'-10'	\$3,069.66
MH-1-44		Sanitary Sanitary MH – 4'ID – 8'-10'	\$3,104.20
Storm 48" ID Modified P6 Curb Inlet	4.00		\$5,396.27
21-06		Storm Storm 48" ID Modified P6 Curb Inlet	\$1,121.34
21-07		Storm Storm 48" ID Modified P6 Curb Inlet	\$659.17
25-04		Storm Storm 48" ID Modified P6 Curb Inlet	\$2,320.80
25-05		Storm Storm 48" ID Modified P6 Curb Inlet	\$1,294.96
			\$27,760.95
Taxable			\$0.00
Non-Taxable			\$27,760.95
Sub Total			\$27,760.95
Tax			\$0.00
Total			\$27,760.95

Subject to Sales Tax - F.O.B. Job Site- Prices shown do not include applicable county surtax
Unpaid Balance subject to 1.5% per month finance Charge (Unless Prepaid)
Structures delivered to job site, off-loaded by OTHERS.



Del Zotto Products of Florida Inc **Quote Number: 23-9574**
4575 West Highway 40
Ocala, FL 34482
Phone: (352) 351-3834
Fax: (352) 351-8875

Quote Date: 8/28/2023

Office

[Twisted Oaks Pointe CDD does not accept the terms in red below.]

By virtue of the Purchaser's acknowledgement affixed hereto the Purchaser hereby unconditionally accepts delivery from the Vendor of the products and materials as originally contracted and recited herein. Any claims to the contrary (including disputes arising from the originating contract between the Purchaser and Vendor) must be submitted to the Vendor in writing within Twenty-Four (24) hours of any such delivery time being of the essence. The burden of proof and substantiation of any claim to the satisfaction of the Vendor shall be the sole obligation of the Purchaser the expense of which, if any, shall be borne exclusively by the Purchaser. In the event the Vendor determines at its sole discretion the assertion of any such claim by the Purchaser is without merit or basis then and in that case the Vendor shall be entitled to recover from the Purchaser a Maximum of Ten Percent (10%) of the disputed amount as compensation for administrative and adjudication expenses. Should it be determined by the Vendor the Purchaser's claim is valid then and in that instance the Vendor's liability (and Purchaser's only recourse) shall be limited to partial or complete replacement of the products and/or materials at the Vendor's sole discretion and option. It is hereby expressly agreed and understood the Purchaser shall not be entitled to unilaterally adjust amend deduct or otherwise revise the Vendor's charges or billings as set forth herein nor shall the Purchaser impose upon the Vendor and fees charges or costs associated with the contract except upon the express written consent of the Vendor.

ACCEPTANCE OF PROPOSAL - The above prices, Descriptions are satisfactory and are hereby accepted. You are authorized to do the work as described above. Payment will be made as outlined above.

SUBJECT TO THE TERMS AND CONDITIONS OF SALE PROVIDED WITH AND INCORPORATED INTO THIS PROPOSAL

ACCEPTANCE SIGNATURE: _____

*** NOTE: THIS PROPOSAL IS INVALID AFTER 30 DAYS OF DATE SHOWN ABOVE**



Del Zotto Products of Florida Inc Quote Number: 23-9574
4575 West Highway 40
Ocala, FL 34482
Phone: (352) 351-3834
Fax: (352) 351-8875

Quote Date: 8/28/2023

Office

[Twisted Oaks Pointe CDD does not accept the terms in red below.]

TERMS AND CONDITIONS OF SALE (Applicable to all purchases and sales of Seller's products ("Products"))

1. **ACCEPTANCE**, except as otherwise provided by written agreement subsequently executed by both Buyer and Del Zotto Products of FL, Inc. (referred to as Seller) these Terms and Conditions of Sale, and the terms in Seller's invoices shall supersede the terms and conditions of buyer's order (including, without limitation, any statement that Buyer's terms or conditions are to take precedence over any contrary provisions), and no prior or subsequent understanding, oral representation agreement, term, condition, or trade custom at variance with or supplemental to these Terms and Conditions shall be binding on the Seller. Acceptance or delivery of the Products hereunder shall constitute acceptance of these terms and conditions. Products will be deemed accepted by Buyer at time of delivery, unless Seller is notified within (24) hours of delivery by Buyer. Claims for incomplete or damaged orders will not be considered unless reported within twenty-four hours of delivery and supported by documentation acceptable to seller.

2. **WEIGHT AND SHIPMENT**, unless Buyer designates or provides transportation or indicates shipping instructions at the time of placing its order, Seller shall, without liability, select the route and carrier by which shipment will be forwarded. Except as otherwise agreed in writing, quotations and sales are F.O.B. Seller's plant, terminal or other Seller designated facility, and Buyer shall be responsible for all transportation and related charges (including, without limitation, freight expense, standby or demurrage charges, diversion charges, fuel surcharges, minimum load fees, return fees and all other transportation charges) and any increases in such charges for delivery to point of destination. Buyer is responsible for prompt, safe handling of, unloading of each load of packaged or bulk Products. This shipment is subject to the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform freight classification in effect on the date hereof if this is a rail or rail-water shipment, or (2) in the applicable Motor Carrier Classification or tariff if this is a motor carrier shipment.

3. **TERMS OF PAYMENT**, Terms of payment including, without limitation, when payments are due are as stated on the invoice. Purchaser agrees to pay all taxes, and Purchaser also acknowledges that prices quoted do not include sales tax. Any amount unpaid when due will bear interest from the first day following the due date until paid, at the rate of one and one half percent (1 1/2%) per month, or at the maximum rate allowed by law, whichever is less. In addition to the interest, upon any breach or default, Seller shall be entitled to all rights at law and in equity, court costs, collection agency and reasonable attorneys' fees and expense, with venue being in the state courts of Marion County, Florida. In the event that Buyer objects to or disputes any invoice presented by Seller for the purchase of any product, Buyer must present written notice of such dispute or objection, in writing, delivered to Seller within five days of receipt of the invoice otherwise any such objection shall be deemed waived and of no force and effect. In the event of any default by Buyer in payment, Seller shall have the right to immediately cease production and delivery of any further product. However, in the event of such default, buyer shall be responsible for payments for all purchase orders and products which has been produced or partially produced at full invoice cost. Seller reserves the right to limit or deny any extension of credit to the Purchaser and without notice to the Purchaser.

4. **LIMITED PRODUCT WARRANTY**, The seller warrants that the product shall conform to the applicable specifications of the American Society for Testing and Materials International (ASTM) or American Association of State Highway and Transportation Officials (AASHTO) or Underwriters Laboratories (U.L.), Department of Transportation (D.O.T), Department of Health (D.O.H) and such other specifications specifically agreed to, in writing, by the Seller at the time that the product is ordered. No other specifications shall be applicable to the products unless agreed to in writing, by the Seller prior to actual manufacture of the specified product. **THE WARRANTY THAT THE PRODUCTS CONFORM TO SUCH APPLICABLE SPECIFICATIONS IS THE ONLY WARRANTY, WARRANTY OR REPRESENTATION MADE BY THE SELLER AND THE SELLER SPECIFICALLY EXCLUDES AND DISCLAIMS ANY OTHER EXPRESS OR IMPLIED WARRANTY INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY OF GOODS AND ANY IMPLIED WARRANTY OF FITNESS OF GOODS FOR ANY PARTICULAR PURPOSE.** Without limiting the foregoing, Seller does not warrant finished work into which Seller's product is incorporated nor is Seller responsible for the condition of the products once delivered to the buyer without timely objection as herein set forth nor is Seller responsible for any costs incident to or related to inspection or testing of the products made by or on behalf of the Buyer to determine compliance with the specification, nor is Seller responsible for any consequential damages as a result of the breach of the warranty herein set forth. Any breach of this contract by the Buyer immediately voids and terminates any and all warranties herein set forth and such warranties shall not be deemed valid nor of any force and effect upon and subsequent to any such default.

5. **LIMITATION OF REMEDIES**, Buyer's sole and exclusive remedy for any actual or alleged losses, damages or claims arising out of, connected with or resulting from, the sale of nonconforming Products or failure to sell or deliver conforming Products shall be replacement of the Products sold hereunder F.O. B. Seller's plant or terminal or any other Seller designated facility or, at Seller's option, refund of the purchase price paid for the Product. Seller shall not be liable to Buyer under any theory of liability, whether contract, tort (including, without limitation, all personal injury or property damage due to alleged negligence), breach of warranty, strict liability or any other liability theory, for indirect, special, consequential, liquidated, acceleration, mobilization, lost profits, lost sales, or similar damages whatsoever; or, for punitive damages.

6. **DUTIES AND TAXES**, All duties and taxes of any governmental authority payable in respect to the purchase and sale of Seller's Products and/or the delivery of Seller's Products including, without limitation, any excise sales, use, value added, goods or services or any other tax applicable to the sale, transportation or delivery of Seller's Products are for the account of Buyer.

7. **FORCE MAJEURE AND ALLOCATION**, seller shall not be liable for any expense, loss or damage resulting from any delays in manufacturing, shipping or delivering its Products caused by government actions, regulations, orders or rulings; acts of God; acts of war; acts of public enemy; acts of terrorism; fire; strikes; lockouts or labor difficulties; breakdowns, accidents or manufacturing problems; inability to secure rail cars, trucks, barges or materials; delays in transportation; acts or omissions of Buyer; or any other events or other conditions beyond Seller's control. During times of shortages, Seller shall have the right to prorate its Products among its customers.

8. GENERAL

a. Failure of Seller to exercise any right shall not be deemed a waiver of any rights of Seller.

b. Seller's and Buyer's Contract shall not be assigned by Buyer without the prior written consent of Seller, and shall be binding on the heirs, representatives, successors or assigns of the respective parties hereto.

c. The laws of the State of Florida shall govern all sales of Seller's Products. Venue for any action arising out of, interpreting or otherwise relating to this contract or any of the products ordered by Buyer shall be in the state courts of Marion County, Florida.

d. If any term or provision of these terms and conditions of sale are held invalid and unenforceable by a court of competent jurisdiction, then all remaining terms and conditions shall be valid and enforceable to the fullest extent allowed by law.



Del Zotto Products of Florida Inc **Quote Number: 23-9574**
4575 West Highway 40
Ocala, FL 34482
Phone: (352) 351-3834
Fax: (352) 351-8875

Quote Date: 8/28/2023

Office

**EXHIBIT B
TERMS AND CONDITIONS**

1. **PRICE.** The Price set forth above includes all Goods, insurance, warranties and other materials or services (including without limitation all packing, loading or freight) necessary to produce and deliver the Goods.
2. **SCHEDULE.** Time is of the essence with respect to this Order, and all Goods shall be produced and delivered within the times set forth in the Schedule.
3. **DELIVERY AND INSPECTION.**
 - a. All shipments of Goods are to be made, with all shipping costs prepaid by Seller (e.g., insurance, packing, loading, freight, etc.), to the receiving point specified above. Title, and risk of loss, shall pass to Owner at the time such Goods are delivered at the Project site and accepted by Owner or Owner's contractor, provided however that Owner shall have a reasonable opportunity to inspect such Goods prior to acceptance.
 - b. All Goods are subject to inspection and approval by Owner at a reasonable time post-delivery. Owner may return Goods not meeting specifications (including over-shipments) at the Seller's expense and risk. Owner will notify Seller of failure.
4. **TERMS OF PAYMENT.** Seller's Invoice ("**Invoice**") must be submitted before payment will be made by Owner pursuant to this Order. Owner shall make payment within 30 days of receipt of a proper invoice, and pursuant to the Local Government Prompt Payment Act, Sections 218.70 et seq., *Florida Statutes* (2021). Any indebtedness of Seller to Owner may, at Owner's option, be credited against amounts owing by Owner hereunder.
5. **WARRANTY.** Seller shall take all necessary steps to assign any manufacturer's warranties to the Owner. Seller warrants that the title to Goods conveyed shall be good, that the transfer of the Goods shall be rightful, and that the Goods shall be free from any security interest, lien or encumbrance. Seller further warrants that the Goods are free of any rightful claim of infringement, and shall indemnify, defend, and hold harmless the Indemnitees (defined below) against any such claim. Further, the Goods shall be new, shall be free from defects, shall be of merchantable quality, and shall be fit for the Owner's uses. Seller agrees, without prejudice to any other rights Owner may have, to replace or otherwise remedy any defective Goods without further cost to Owner or, at Owner's option, to reimburse Owner for its cost of replacing defective Goods. All Goods are subject to inspection by Owner before, upon, and within a reasonable time after delivery. Goods shall not be replaced without Owner's prior written instructions. The warranty provided herein shall survive the completion or termination of this Order and is in addition to any warranties provided by law.
6. **COMPLIANCE WITH LAW.** Seller agrees that at all times it will comply with all applicable federal, state, municipal and local laws, orders and regulations.
7. **INDEMNITY.** To the fullest extent permitted by law, and in addition to any other obligations of Seller under the Order or otherwise, Seller shall indemnify, hold harmless, and defend Owner, KL Twisted Oaks LLC, and its respective officers, directors, Supervisors, Board members, employees, staff, managers, representatives, successors, and assigns of each and any of all of the foregoing entities and individuals (together, "**Indemnitees**") from all liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, to the extent caused in whole or in part by the negligence, recklessness or intentional wrongful misconduct of the Seller, or any subcontractor, any supplier, or any individual or entity directly or indirectly employed by any of them, and arising out of or incidental to the performance of this Order. The Seller shall ensure that any and all subcontractors include this express provision for the benefit of the Indemnitees. The parties agree that this paragraph is fully enforceable pursuant to Florida law. In the event that this section is determined to be unenforceable, this paragraph shall be reformed to give the paragraph the maximum effect allowed by Florida law and for the benefit of the Indemnitees. The provisions of this section shall survive the completion or earlier termination of this Order, and are not intended to limit any of the other rights and/or remedies provided to the Owner hereunder.
8. **INSURANCE.** At all times during the term of this Order agreement, Seller, at its sole cost and expense, shall maintain insurance coverages of the types and amounts set forth below:
 - a. Commercial general liability insurance with minimum limits of liability not less than \$1,000,000. Such insurance shall include coverage for contractual liability.
 - b. Workers' Compensation Insurance covering all employees of Seller in statutory amounts, and employer's liability insurance with limits of not less than \$1,000,000 each accident.
 - c. Comprehensive automobile liability insurance covering all automobiles used by Seller, with limits of liability of not less than \$1,000,000 each occurrence combined single limit bodily injury and property damage.
9. **LIMITATION OF LIABILITY.** Nothing herein shall be construed to be a waiver of the Owner's limit of liability contained in section 768.28, *Florida Statutes* or other statute or law.

10. **WAIVER.** Any failure of Owner to enforce at any time, or for any period of time, any of the provisions of this Order shall not constitute a waiver of such provisions or a waiver of Owner's right to enforce each and every provision.
11. **MODIFICATIONS.** This Order supersedes all prior discussions, agreements and understandings between the parties and constitutes the entire agreement between the parties with respect to the transaction herein contemplated. Changes, modifications, waivers, additions or amendments to the terms and conditions of this Order shall be binding on Owner only if such changes, modifications, waivers, additions or amendments are in writing and signed by a duly authorized representative of Owner.
12. **APPLICABLE LAW.** The validity, interpretation, and performance of this Order shall be governed by the laws of the State of Florida, in force at the date of this Order. Where not modified by the terms herein, the provisions of Florida's enactment of Article 2 of the Uniform Commercial Code shall apply to this transaction.
13. **MECHANIC'S LIENS.** Notwithstanding that Owner is a local unit of special purpose government and not subject to the lien provisions of Chapter 713, Florida Statutes, Seller agrees to keep the District's property free of all liens, including equitable liens, claims or encumbrances (collectively, "**Liens**") arising out of the delivery of any Goods by Seller, and shall furnish Owner with appropriate lien waivers from all potential claimants upon request of Owner. If any Liens are filed, Owner may without waiving its rights based on such breach by Seller or releasing Seller from any obligations hereunder, pay or satisfy the same and in such event the sums so paid by Owner shall be due and payable by Seller immediately and without notice or demand, with interest from the date paid by Owner through the date paid by Seller, at the highest rate permitted by law.
14. **PERMITS AND LICENSES.** Before commencing performance hereunder, Seller shall obtain all permits, approvals, certificates and licenses necessary for the proper performance of this Order and pay all fees and charges therefore. The originals of all such documents shall be delivered to Owner upon receipt by Seller.
15. **PARTIAL INVALIDITY.** If in any instance any provision of this Order shall be determined to be invalid or unenforceable under any applicable law, such provision shall not apply in such instance, but the remaining provisions shall be given effect in accordance with their terms.
16. **ASSIGNMENT AND SUBCONTRACTING.** This Order shall not be assigned or transferred by Seller without prior written approval by Owner, and any attempted assignment or transfer without such consent shall be void.
17. **RELATIONSHIP.** The relationship between Owner and Seller shall be that of independent contractor, and Seller, its agents and employees, shall under no circumstances be deemed employees, agents or representatives of Owner.
18. **NOTICES.** Any notice, approval or other communication required hereunder must be in writing and shall be deemed given if delivered by hand or mailed by registered mail or certified mail addressed to the parties hereto as indicated on page 1.
19. **PUBLIC ENTITY CRIMES.** Seller certifies, by acceptance of this purchase order, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction per the provisions of section 287.133(2)(a), *Florida Statutes*.
20. **SCRUTINIZED COMPANIES.** Supplier certifies, by acceptance of this purchase order, that neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, *Florida Statutes*, and in the event such status changes, Seller shall immediately notify Owner.
21. **TERMINATION.** Notwithstanding anything herein to the contrary, Owner shall have the right, at its sole election, to terminate this Order for any cause whatsoever upon the delivery of written notice to Seller. Upon such termination, Seller shall have no remedy against Owner, other than for payment of Goods already produced pursuant to specific written direction by Owner pursuant to Section 2 above, subject to any offsets or claims that Owner may have.
22. **PUBLIC RECORDS.** Seller acknowledges that this Agreement and all the documents pertaining thereto may be public records and subject to the provisions of Chapter 119, Florida Statutes.
23. **CONFLICTS.** To the extent of any conflict between this Terms and Conditions document (Exhibit B) and the Purchase Order, or Vendor Proposal (Exhibit A), these Terms and Conditions (Exhibit B) shall control. Notwithstanding anything in this Agreement to the contrary, the entire contract between the parties shall consist of the Purchase Order, these Terms and Conditions (Exhibit B), and the Vendor Proposal (Exhibit A), with the exception that only the terms within the Vendor Proposal (Exhibit A) that set the price, schedule and quantity / type of materials shall apply and all other terms shall be deemed rejected, and, in an abundance of caution, no terms of any Seller's Credit Application or other document shall be deemed to be a binding agreement between the parties.

CERTIFICATE OF ENTITLEMENT

The undersigned authorized representative of the **Twisted Oaks Pointe Community Development District** (hereinafter "**Governmental Entity**"), Florida Consumer's Certificate of Exemption Number _____, affirms that the tangible personal property purchased pursuant to a Purchase Order from _____ will be incorporated into or become a part of a public facility as part of a public works contract pursuant to that certain *Contractor Agreement*, dated August 8, 2023 with Hughes Brothers Construction Inc. for the construction of public infrastructure associated with the Twisted Oaks Pointe Townhomes Phases 1 & 2 Project.


Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in section 212.08(6), *Florida Statutes*, and Rule 12A- 1.094, *Florida Administrative Code*:

You must initial each of the following requirements.

- 1. The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works.
- 2. The vendor's invoice will be issued directly to Governmental Entity.
- 3. Payment of the vendor's invoice will be made directly by Governmental Entity to the vendor from public funds.
- 4. Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.
- 5. Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor.

Governmental Entity affirms that if the tangible personal property identified in the attached Purchase Order does not qualify for the exemption provided in section 212.08(6), *Florida Statutes*, and Rule 12A-1.094, *Florida Administrative Code*, Governmental Entity will be subject to the tax, interest, and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property purchased tax-exempt by issuing this Certificate does not qualify for the exemption, Governmental Entity will be liable for any tax, penalty, and interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony. Under the penalties of perjury, I declare that I have read the foregoing Certificate and the facts stated in it are true.

	vice Chair
Signature of Authorized Representative	Title
John Curtis	11/6/2023
Purchaser's Name (Print or Type)	Date

Federal Employer Identification Number: _____
Telephone Number: _____

You must attach a copy of the Purchase Order to this Certificate of Entitlement. Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the contractor's books and records. This form supplements and supersedes (to the extent of any conflict) any prior certificates addressing the same purchase.

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT


6D

PURCHASE REQUISITION REQUEST FORM


1. Contact Person for the material supplier.
NAME: **Nick Lockhart**
ADDRESS: **4575 West Hwy 40 Ocala FL 34482**
TELEPHONE NUMBER: **352-351-3834**
2. Manufacturer or brand, model or specification number of the item.
See attached

3. Quantity needed as estimated by CONTRACTOR. **See attached**
4. The price quoted by the supplier for the construction materials identified above.
\$ See attached
5. The sales tax associated with the price quote. **\$ 0**
6. Shipping and handling insurance cost. **\$ See attached**
7. Delivery dates as established by Contractor. **See attached**

OWNER: **Twisted Oaks Pointe Community Development District**

DocuSigned by:  891940CD68DE456...	11/6/2023
Authorized Signature (Title)	Date

CONTRACTOR: **Hughes Brothers Construction, Inc.**

 Authorized Signature (Title) President	11/2/23
	Date

Attachment: Purchase Order and Schedule of Items

PURCHASE ORDER
TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT

"Owner"		"Seller"	
Owner:	Twisted Oaks Pointe Community Development District	Seller:	Del Zotto Products of Florida Inc
Address:	c/o 2300 Glades Road, Suite 410 Boca Raton, Florida 33431	Address:	4575 West Hwy 40 Ocala FL 34482
Phone:	(561) 571-0010	Phone:	352-351-3834

"Project"			
Project Name:	Twisted Oaks Pointe Phase Two Project	Contract Date:	August 28, 2023, as assigned <u>Sept 22, 2023</u>
Project Address:	Sumter County, Florida		

Description of Goods or Services – The Owner and Seller are entering into this Purchase Order Agreement for the purpose of the Owner purchasing the items ("**Goods**") listed in the proposal attached as **Exhibit A**.

Schedule – The Goods shall be delivered within 365 days from the date of this Order.

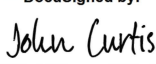
Price – \$ 74,547.68

Certificate of Exemption #85-8018854649C-4

IN WITNESS HEREOF, the parties have executed this Order effective as of the date executed below. By executing this document below, Seller acknowledges that it has read all of the terms and provisions of this Order, including the Terms and Conditions attached hereto as **Exhibit B**, and agrees to deliver the Goods as described herein and comply fully with the terms and conditions hereof.

TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT

Owner

By: DocuSigned by:

 Name: John Curtis
891940CD68DE436...
 Title: Vice Chair
 Date Executed: 11/6/2023

[VENDOR]

Seller


By: **Del Zotto Products of Florida Inc**

 Name: N Lockhart Nicholas J. Lockhart
 Title: Account Manager
 Date Executed: 11/02/2023

EXHIBIT A: Proposal

EXHIBIT B: Terms and Conditions

EXHIBIT A

[Vendor's Proposal]



Del Zotto Products of Florida Inc **Quote Number: 23-9571**
 4575 West Highway 40
 Ocala, FL 34482
 Phone: (352) 351-3834
 Fax: (352) 351-8875

Quote Date: 8/28/2023

Office

Bill to:	Twisted Oaks Pointe Community Development Distric c/o 2300 Glades Road, Suite 410W Boca Raton, FL 33431	Project:	Twisted Oaks PH-2 Sumter Co. Wildwood, FL
Contact:		Project Manager:	Jeff Smith
Phone :	(561) 571-0010	Fax:	
Phone :		Phone :	(352) 643-0313
Phone :		Fax:	
Customer ID:	TWISTEDOAKS	PO:	
Terms:	NET 30	ShipVia:	
		Sales Rep:	N/A

Product ID / Structure Type			Qty	Structure Price/Average	Amount
Bid Item:	Structure:				
San MH - 4'ID - 0'-6'			2.00		\$4,523.32
	MH-2-18	Sanitary San MH - 4'ID - 0'-6'		\$2,082.83	
	MH-2-19	Sanitary San MH - 4'ID - 0'-6'		\$2,440.49	
San MH - 4'ID - 6'-8'			2.00		\$5,278.18
	MH-2-06	Sanitary San MH - 4'ID - 6'-8'		\$2,656.33	
	MH-2-22	Sanitary San MH - 4'ID - 6'-8'		\$2,621.85	
San MH - 4'ID - 8'-10'			3.00		\$9,574.13
	MH-2-04	Sanitary San MH - 4'ID - 8'-10'		\$3,205.47	
	MH-2-05	Sanitary San MH - 4'ID - 8'-10'		\$3,299.81	
	MH-2-10	Sanitary San MH - 4'ID - 8'-10'		\$3,068.85	
San MH - 4'ID - 10'-12'			4.00		\$13,890.50
	MH-2-02	Sanitary San MH - 4'ID - 10'-12'		\$3,674.52	
	MH-2-16	Sanitary San MH - 4'ID - 10'-12'		\$2,682.60	
	MH-2-17	Sanitary San MH - 4'ID - 10'-12'		\$4,019.34	
	MH-2-27	Sanitary San MH - 4'ID - 10'-12'		\$3,514.04	
San MH - 4'ID - 12'-14'			2.00		\$8,040.87
	MH-2-01	Sanitary San MH - 4'ID - 12'-14'		\$4,031.94	
	MH-2-15	Sanitary San MH - 4'ID - 12'-14'		\$4,008.93	
Custom Vault			1.00		\$4,985.34
	VB-2	Custom Custom Vault		\$4,985.34	
Mod P6 Curb Inlet			1.00		\$655.44
	14-04	Storm Mod P6 Curb Inlet		\$655.44	
Mod P6 Curb Top (Qty 1)			1.00		\$1,868.05
	M6 Top	Storm Mod P6 Curb Top (Qty 1)		\$1,868.05	
Sanitary Lift Station – 6'ID LINED			1.00		\$25,731.85
	LS-2	Sanitary - LINED Sanitary Lift Station – 6'ID LIN		\$25,731.85	
					\$74,547.68
				Taxable	\$0.00
				Non-Taxable	\$74,547.69
				Sub Total	\$74,547.68
				Tax	\$0.00
				Total	\$74,547.68



Del Zotto Products of Florida Inc **Quote Number: 23-9571**
4575 West Highway 40
Ocala, FL 34482
Phone: (352) 351-3834
Fax: (352) 351-8875

Quote Date: 8/28/2023

Office

Subject to Sales Tax - F.O.B. Job Site- Prices shown do not include applicable county surtax

Unpaid Balance subject to 1.5% per month finance Charge (Unless Prepaid)

Structures delivered to job site, off-loaded by OTHERS. [Twisted Oaks Pointe CDD does not accept the terms in red below.]

By virtue of the Purchaser's acknowledgement affixed hereto the Purchaser hereby unconditionally accepts delivery from the Vendor of the products and materials as originally contracted and recited herein. Any claims to the contrary (including disputes arising from the originating contract between the Purchaser and Vendor) must be submitted to the Vendor in writing within Twenty-Four (24) hours of any such delivery time being of the essence. The burden of proof and substantiation of any claim to the satisfaction of the Vendor shall be the sole obligation of the Purchaser the expense of which, if any, shall be borne exclusively by the Purchaser. In the event the Vendor determines at its sole discretion the assertion of any such claim by the Purchaser is without merit or basis then and in that case the Vendor shall be entitled to recover from the Purchaser a Maximum of Ten Percent (10%) of the disputed amount as compensation for administrative and adjudication expenses. Should it be determined by the Vendor the Purchaser's claim is valid then and in that instance the Vendor's liability (and Purchaser's only recourse) shall be limited to partial or complete replacement of the products and /or materials at the Vendor's sole discretion and option. It is hereby expressly agreed and understood the Purchaser shall not be entitled to unilaterally adjust amend deduct or otherwise revise the Vendor's charges or billings as set forth herein nor shall the Purchaser impose upon the Vendor and fees charges or costs associated with the contract except upon the express written consent of the Vendor.

ACCEPTANCE OF PROPOSAL - The above prices, Descriptions are satisfactory and are hereby accepted. You are authorized to do the work as described above. Payment will be made as outlined above.

SUBJECT TO THE TERMS AND CONDITIONS OF SALE PROVIDED WITH AND INCORPORATED INTO THIS PROPOSAL

ACCEPTANCE SIGNATURE: _____

*** NOTE: THIS PROPOSAL IS INVALID AFTER 30 DAYS OF DATE SHOWN ABOVE**



Del Zotto Products of Florida Inc **Quote Number: 23-9571**
4575 West Highway 40
Ocala, FL 34482
Phone: (352) 351-3834
Fax: (352) 351-8875

Quote Date: 8/28/2023

Office

[Twisted Oaks Pointe CDD does not accept the terms in red below.]

TERMS AND CONDITIONS OF SALE (Applicable to all purchases and sales of Seller's products ("Products"))

1. **ACCEPTANCE**, except as otherwise provided by written agreement subsequently executed by both Buyer and Del Zotto Products of FL, Inc. (referred to as Seller) these Terms and Conditions of Sale, and the terms in Seller's invoices shall supersede the terms and conditions of buyer's order (including, without limitation, any statement that Buyer's terms or conditions are to take precedence over any contrary provisions), and no prior or subsequent understanding, oral representation agreement, term, condition, or trade custom at variance with or supplemental to these Terms and Conditions shall be binding on the Seller. Acceptance or delivery of the Products hereunder shall constitute acceptance of these terms and conditions. Products will be deemed accepted by Buyer at time of delivery, unless Seller is notified within (24) hours of delivery by Buyer. Claims for incomplete or damaged orders will not be considered unless reported within twenty-four hours of delivery and supported by documentation acceptable to seller.
2. **WEIGHT AND SHIPMENT**, unless Buyer designates or provides transportation or indicates shipping instructions at the time of placing its order, Seller shall, without liability, select the route and carrier by which shipment will be forwarded. Except as otherwise agreed in writing, quotations and sales are F.O.B. Seller's plant, terminal or other Seller designated facility, and Buyer shall be responsible for all transportation and related charges (including, without limitation, freight expense, standby or demurrage charges, diversion charges, fuel surcharges, minimum load fees, return fees and all other transportation charges) and any increases in such charges for delivery to point of destination. Buyer is responsible for prompt, safe handling of, unloading of each load of packaged or bulk Products. This shipment is subject to the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Uniform freight classification in effect on the date hereof if this is a rail or rail-water shipment, or (2) in the applicable Motor Carrier Classification or tariff if this is a motor earner shipment.
3. **TERMS OF PAYMENT**, Terms of payment including, without limitation, when payments are due are as stated on the invoice. Purchaser agrees to pay all taxes, and Purchaser also acknowledges that prices quoted do not include sales tax. Any amount unpaid when due will bear interest from the first day following the due date until paid, at the rate of one and one half percent (1 ½%) per month, or at the maximum rate allowed by law, whichever is less. In addition to the interest, upon any breach or default, Seller shall be entitled to all rights at law and in equity, court costs, collection agency and reasonable attorneys' fees and expense, with venue being in the state courts of Marion County, Florida. In the event that Buyer objects to or disputes any invoice presented by Seller for the purchase of any product, Buyer must present written notice of such dispute or objection, in writing, delivered to Seller within five days of receipt of the invoice otherwise any such objection shall be deemed waived and of no force and effect. In the event of any default by Buyer in payment, Seller shall have the right to immediately cease production and delivery of any further product. However, in the event of such default, buyer shall be responsible for payments for all purchase orders and products which has been produced or partially produced at full invoice cost. Seller reserves the right to limit or deny any extension of credit to the Purchaser and without notice to the Purchaser.
4. **LIMITED PRODUCT WARRANTY**, The seller warrants that the product shall conform to the applicable specifications of the American Society for Testing and Materials International (ASTM) or American Association of State Highway and Transportation Officials (AASHTO) or Underwriters Laboratories (U.L), Department of Transportation (D.O.T), Department of Health (D.O.H) and such other specifications specifically agreed to, in writing, by the Seller at the time that the product is ordered. No other specifications shall be applicable to the products unless agreed to in writing, by the Seller prior to actual manufacture of the specified product. **THE WARRANTY THAT THE PRODUCTS CONFORM TO SUCH APPLICABLE SPECIFICATIONS IS THE ONLY WARRANTY, WARRANTY OR REPRESENTATION MADE BY THE SELLER AND THE SELLER SPECIFICALLY EXCLUDES AND DISCLAIMS ANY OTHER EXPRESS OR IMPLIED WARRANTY INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY OF GOODS AND ANY IMPLIED WARRANTY OF FITNESS OF GOODS FOR ANY PARTICULAR PURPOSE.** Without limiting the foregoing, Seller does not guaranty finished work into which Sellers product is incorporated nor is Seller responsible for the condition of the products once delivered to the buyer without timely objection as herein set forth nor is Seller responsible for any costs incident to or related to inspection or testing of the products made by or on behalf of the Buyer to determine compliance with the specification, nor is Seller responsible for any consequential damages as a result of the breach of the warranty herein set forth. Any breach of this contract by the Buyer immediately voids and terminates any and all warranties herein set forth and such warranties shall not be deemed valid nor of any force and effect upon and subsequent to any such default.
5. **LIMITATION OF REMEDIES**, Buyer's sole and exclusive remedy for any actual or alleged losses, damages or claims arising out of, connected with or resulting from, the sale of nonconforming Products or failure to sell or deliver conforming Products shall be replacement of the Products sold hereunder F.O. B. Seller's plant or terminal or any other Seller designated facility or, at Seller's option, refund of the purchase price paid for the Product, Seller shall not be liable to Buyer under any theory of liability, whether contract, tort (including, without limitation, all personal injury or property damage due to alleged negligence), breach of warranty, strict liability or any other liability theory, for indirect, special, consequential, liquidated, acceleration, mobilization, lost profits, lost sales, or similar damages whatsoever; or, for punitive damages.
6. **DUTIES AND TAXES**, All duties and taxes of any governmental authority payable in respect to the purchase and sale of Seller's Products and/or the delivery of Seller's Products including, without limitation, any excise sales, use, value added, goods or services or any other tax applicable to the sale, transportation or delivery of Seller's Products are for the account of Buyer.
7. **FORCE MAJEURE AND ALLOCATION**, seller shall not be liable for any expense, loss or damage resulting from any delays in manufacturing, shipping or delivering its Products caused by government actions, regulations, orders or rulings; acts of God; acts of war; acts of public enemy; acts of terrorism; fire; strikes; lockouts or labor difficulties; breakdowns, accidents or manufacturing problems; inability to secure rail cars, trucks, barges or materials; delays in transportation; acts or omissions of Buyer; or any other events or other conditions beyond Seller's control During times of shortages, Seller shall have the right to prorate its Products among its customers.
8. **GENERAL**,
 - a. Failure of Seller to exercise any right shall not be deemed a waiver of any rights of Seller.
 - b. Seller's and Buyer's Contract shall not be assigned by Buyer without the prior written consent of Seller, and shall be binding on the heirs, representatives, successors or assigns of the respective parties hereto
 - c. The laws of the State of Florida shall govern all sales of Seller's Products. Venue for any action arising out of, interpreting or otherwise relating to this contract or any of the products ordered by Buyer shall be in the state courts of Marion County, Florida.
 - d. If any term or provision of these terms and conditions of sale are held invalid and unenforceable by a court of competent jurisdiction, then all remaining terms and conditions shall be valid and enforceable to the fullest extent allowed by law.



Del Zotto Products of Florida Inc **Quote Number: 23-9571**
4575 West Highway 40
Ocala, FL 34482
Phone: (352) 351-3834
Fax: (352) 351-8875

Quote Date: 8/28/2023

Office

**EXHIBIT B
TERMS AND CONDITIONS**

1. **PRICE.** The Price set forth above includes all Goods, insurance, warranties and other materials or services (including without limitation all packing, loading or freight) necessary to produce and deliver the Goods.
2. **SCHEDULE.** Time is of the essence with respect to this Order, and all Goods shall be produced and delivered within the times set forth in the Schedule.
3. **DELIVERY AND INSPECTION.**
 - a. All shipments of Goods are to be made, with all shipping costs prepaid by Seller (e.g., insurance, packing, loading, freight, etc.), to the receiving point specified above. Title, and risk of loss, shall pass to Owner at the time such Goods are delivered at the Project site and accepted by Owner or Owner's contractor, provided however that Owner shall have a reasonable opportunity to inspect such Goods prior to acceptance.
 - b. All Goods are subject to inspection and approval by Owner at a reasonable time post-delivery. Owner may return Goods not meeting specifications (including over-shipments) at the Seller's expense and risk. Owner will notify Seller of failure.
4. **TERMS OF PAYMENT.** Seller's Invoice ("**Invoice**") must be submitted before payment will be made by Owner pursuant to this Order. Owner shall make payment within 30 days of receipt of a proper invoice, and pursuant to the Local Government Prompt Payment Act, Sections 218.70 et seq., *Florida Statutes* (2021). Any indebtedness of Seller to Owner may, at Owner's option, be credited against amounts owing by Owner hereunder.
5. **WARRANTY.** Seller shall take all necessary steps to assign any manufacturer's warranties to the Owner. Seller warrants that the title to Goods conveyed shall be good, that the transfer of the Goods shall be rightful, and that the Goods shall be free from any security interest, lien or encumbrance. Seller further warrants that the Goods are free of any rightful claim of infringement, and shall indemnify, defend, and hold harmless the Indemnitees (defined below) against any such claim. Further, the Goods shall be new, shall be free from defects, shall be of merchantable quality, and shall be fit for the Owner's uses. Seller agrees, without prejudice to any other rights Owner may have, to replace or otherwise remedy any defective Goods without further cost to Owner or, at Owner's option, to reimburse Owner for its cost of replacing defective Goods. All Goods are subject to inspection by Owner before, upon, and within a reasonable time after delivery. Goods shall not be replaced without Owner's prior written instructions. The warranty provided herein shall survive the completion or termination of this Order and is in addition to any warranties provided by law.
6. **COMPLIANCE WITH LAW.** Seller agrees that at all times it will comply with all applicable federal, state, municipal and local laws, orders and regulations.
7. **INDEMNITY.** To the fullest extent permitted by law, and in addition to any other obligations of Seller under the Order or otherwise, Seller shall indemnify, hold harmless, and defend Owner, KL Twisted Oaks LLC, and its respective officers, directors, Supervisors, Board members, employees, staff, managers, representatives, successors, and assigns of each and any of all of the foregoing entities and individuals (together, "**Indemnitees**") from all liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, to the extent caused in whole or in part by the negligence, recklessness or intentional wrongful misconduct of the Seller, or any subcontractor, any supplier, or any individual or entity directly or indirectly employed by any of them, and arising out of or incidental to the performance of this Order. The Seller shall ensure that any and all subcontractors include this express provision for the benefit of the Indemnitees. The parties agree that this paragraph is fully enforceable pursuant to Florida law. In the event that this section is determined to be unenforceable, this paragraph shall be reformed to give the paragraph the maximum effect allowed by Florida law and for the benefit of the Indemnitees. The provisions of this section shall survive the completion or earlier termination of this Order, and are not intended to limit any of the other rights and/or remedies provided to the Owner hereunder.
8. **INSURANCE.** At all times during the term of this Order agreement, Seller, at its sole cost and expense, shall maintain insurance coverages of the types and amounts set forth below:
 - a. Commercial general liability insurance with minimum limits of liability not less than \$1,000,000. Such insurance shall include coverage for contractual liability.
 - b. Workers' Compensation Insurance covering all employees of Seller in statutory amounts, and employer's liability insurance with limits of not less than \$1,000,000 each accident.
 - c. Comprehensive automobile liability insurance covering all automobiles used by Seller, with limits of liability of not less than \$1,000,000 each occurrence combined single limit bodily injury and property damage.
9. **LIMITATION OF LIABILITY.** Nothing herein shall be construed to be a waiver of the Owner's limit of liability contained in section 768.28, *Florida Statutes* or other statute or law.

10. **WAIVER.** Any failure of Owner to enforce at any time, or for any period of time, any of the provisions of this Order shall not constitute a waiver of such provisions or a waiver of Owner's right to enforce each and every provision.
11. **MODIFICATIONS.** This Order supersedes all prior discussions, agreements and understandings between the parties and constitutes the entire agreement between the parties with respect to the transaction herein contemplated. Changes, modifications, waivers, additions or amendments to the terms and conditions of this Order shall be binding on Owner only if such changes, modifications, waivers, additions or amendments are in writing and signed by a duly authorized representative of Owner.
12. **APPLICABLE LAW.** The validity, interpretation, and performance of this Order shall be governed by the laws of the State of Florida, in force at the date of this Order. Where not modified by the terms herein, the provisions of Florida's enactment of Article 2 of the Uniform Commercial Code shall apply to this transaction.
13. **MECHANIC'S LIENS.** Notwithstanding that Owner is a local unit of special purpose government and not subject to the lien provisions of Chapter 713, Florida Statutes, Seller agrees to keep the District's property free of all liens, including equitable liens, claims or encumbrances (collectively, "**Liens**") arising out of the delivery of any Goods by Seller, and shall furnish Owner with appropriate lien waivers from all potential claimants upon request of Owner. If any Liens are filed, Owner may without waiving its rights based on such breach by Seller or releasing Seller from any obligations hereunder, pay or satisfy the same and in such event the sums so paid by Owner shall be due and payable by Seller immediately and without notice or demand, with interest from the date paid by Owner through the date paid by Seller, at the highest rate permitted by law.
14. **PERMITS AND LICENSES.** Before commencing performance hereunder, Seller shall obtain all permits, approvals, certificates and licenses necessary for the proper performance of this Order and pay all fees and charges therefore. The originals of all such documents shall be delivered to Owner upon receipt by Seller.
15. **PARTIAL INVALIDITY.** If in any instance any provision of this Order shall be determined to be invalid or unenforceable under any applicable law, such provision shall not apply in such instance, but the remaining provisions shall be given effect in accordance with their terms.
16. **ASSIGNMENT AND SUBCONTRACTING.** This Order shall not be assigned or transferred by Seller without prior written approval by Owner, and any attempted assignment or transfer without such consent shall be void.
17. **RELATIONSHIP.** The relationship between Owner and Seller shall be that of independent contractor, and Seller, its agents and employees, shall under no circumstances be deemed employees, agents or representatives of Owner.
18. **NOTICES.** Any notice, approval or other communication required hereunder must be in writing and shall be deemed given if delivered by hand or mailed by registered mail or certified mail addressed to the parties hereto as indicated on page 1.
19. **PUBLIC ENTITY CRIMES.** Seller certifies, by acceptance of this purchase order, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction per the provisions of section 287.133(2)(a), *Florida Statutes*.
20. **SCRUTINIZED COMPANIES.** Supplier certifies, by acceptance of this purchase order, that neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, *Florida Statutes*, and in the event such status changes, Seller shall immediately notify Owner.
21. **TERMINATION.** Notwithstanding anything herein to the contrary, Owner shall have the right, at its sole election, to terminate this Order for any cause whatsoever upon the delivery of written notice to Seller. Upon such termination, Seller shall have no remedy against Owner, other than for payment of Goods already produced pursuant to specific written direction by Owner pursuant to Section 2 above, subject to any offsets or claims that Owner may have.
22. **PUBLIC RECORDS.** Seller acknowledges that this Agreement and all the documents pertaining thereto may be public records and subject to the provisions of Chapter 119, Florida Statutes.
23. **CONFLICTS.** To the extent of any conflict between this Terms and Conditions document (Exhibit B) and the Purchase Order, or Vendor Proposal (Exhibit A), these Terms and Conditions (Exhibit B) shall control. Notwithstanding anything in this Agreement to the contrary, the entire contract between the parties shall consist of the Purchase Order, these Terms and Conditions (Exhibit B), and the Vendor Proposal (Exhibit A), with the exception that only the terms within the Vendor Proposal (Exhibit A) that set the price, schedule and quantity / type of materials shall apply and all other terms shall be deemed rejected, and, in an abundance of caution, no terms of any Seller's Credit Application or other document shall be deemed to be a binding agreement between the parties.

CERTIFICATE OF ENTITLEMENT

The undersigned authorized representative of the **Twisted Oaks Pointe Community Development District** (hereinafter "**Governmental Entity**"), Florida Consumer's Certificate of Exemption Number _____, affirms that the tangible personal property purchased pursuant to a Purchase Order from _____ will be incorporated into or become a part of a public facility as part of a public works contract pursuant to that certain *Contractor Agreement*, dated August 8, 2023 with Hughes Brothers Construction Inc. for the construction of public infrastructure associated with the Twisted Oaks Pointe Townhomes Phases 1 & 2 Project.

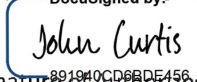
Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in section 212.08(6), *Florida Statutes*, and Rule 12A- 1.094, *Florida Administrative Code*:

You must initial each of the following requirements.

- 1. The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public works.
- 2. The vendor's invoice will be issued directly to Governmental Entity.
- 3. Payment of the vendor's invoice will be made directly by Governmental Entity to the vendor from public funds.
- 4. Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.
- 5. Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor.

Governmental Entity affirms that if the tangible personal property identified in the attached Purchase Order does not qualify for the exemption provided in section 212.08(6), *Florida Statutes*, and Rule 12A-1.094, *Florida Administrative Code*, Governmental Entity will be subject to the tax, interest, and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property purchased tax-exempt by issuing this Certificate does not qualify for the exemption, Governmental Entity will be liable for any tax, penalty, and interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony. Under the penalties of perjury, I declare that I have read the foregoing Certificate and the facts stated in it are true.

 Signature of Authorized Representative	vice Chair Title
John Curtis Purchaser's Name (Print or Type)	11/6/2023 Date

Federal Employer Identification Number: _____
Telephone Number: _____

You must attach a copy of the Purchase Order to this Certificate of Entitlement. Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the contractor's books and records. This form supplements and supersedes (to the extent of any conflict) any prior certificates addressing the same purchase.

**TWISTED OAKS
POINTE**

COMMUNITY DEVELOPMENT DISTRICT

**UNAUDITED
FINANCIAL
STATEMENTS**

**TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
SEPTEMBER 30, 2023**

**TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	General Fund	Debt Service Fund Series 2023	Debt Service Fund Series 2023A2	Capital Projects Fund Series 2023	Capital Projects Fund Series 2023A2	Total Governmental Funds
ASSETS						
Cash	\$ 5,711	\$ -	\$ -	\$ -	\$ -	\$ 5,711
Investments						
Reserve	-	417,849	367,003	-	-	784,852
Capitalized interest	-	150,294	178,894	-	-	329,188
Construction	-	-	-	304,888	3,699,413	4,004,301
Cost of issuance	-	10,649	43,750	-	-	54,399
Undeposited funds	4,214	-	-	-	-	4,214
Due from Landowner	25,791	-	-	-	-	25,791
Prepaid expense	18,177	-	-	-	-	18,177
Total assets	<u>\$ 53,893</u>	<u>\$ 578,792</u>	<u>\$ 589,647</u>	<u>\$ 304,888</u>	<u>\$ 3,699,413</u>	<u>\$ 5,226,633</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 34,631	\$ -	\$ -	\$ -	\$ -	\$ 34,631
Contracts payable	-	-	-	1,671,791	-	1,671,791
Retainage payable	-	-	-	508,500	39,095	547,595
Due to Landowner	-	3,757	-	1,697	-	5,454
Tax payable	153	-	-	-	-	153
Landowner advance	6,000	-	-	-	-	6,000
Total liabilities	<u>40,784</u>	<u>3,757</u>	<u>-</u>	<u>2,181,988</u>	<u>39,095</u>	<u>2,265,624</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred receipts	7,614	-	-	-	-	7,614
Unearned Revenue	18,177	-	-	-	-	18,177
Total deferred inflows of resources	<u>25,791</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,791</u>
Fund balances:						
Restricted for:						
Debt service	-	575,035	589,647	-	-	1,164,682
Capital projects	-	-	-	(1,877,100)	3,660,318	1,783,218
Unassigned	(12,682)	-	-	-	-	(12,682)
Total fund balances	<u>(12,682)</u>	<u>575,035</u>	<u>589,647</u>	<u>(1,877,100)</u>	<u>3,660,318</u>	<u>2,935,218</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 53,893</u>	<u>\$ 578,792</u>	<u>\$ 589,647</u>	<u>\$ 304,888</u>	<u>\$ 3,699,413</u>	<u>\$ 5,226,633</u>

**TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED SEPTEMBER 30, 2023**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Landowner contribution	\$ 4,214	\$ 79,705	\$ 102,290	78%
Total revenues	<u>4,214</u>	<u>79,705</u>	<u>102,290</u>	78%
EXPENDITURES				
Professional & administrative				
Supervisors	431	1,507	-	N/A
Management/accounting/recording	4,000	48,000	48,000	100%
Legal	5,188	17,982	25,000	72%
Engineering	-	-	2,000	0%
Audit	-	-	5,500	0%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent**	83	416	1,000	42%
Trustee***	-	-	5,500	0%
Telephone	16	200	200	100%
Postage	28	171	500	34%
Printing & binding	42	500	500	100%
Legal advertising	2,810	2,809	6,500	43%
Annual special district fee	-	-	175	0%
Insurance	-	5,000	5,500	91%
Contingencies/bank charges	80	485	500	97%
Website				
Hosting & maintenance	-	1,680	705	238%
ADA compliance	-	210	210	100%
Total professional & administrative	<u>12,678</u>	<u>78,960</u>	<u>102,290</u>	77%
Excess/(deficiency) of revenues over/(under) expenditures	(8,464)	745	-	
Fund balances - beginning	(4,218)	(13,427)	-	
Fund balances - ending	<u>\$ (12,682)</u>	<u>\$ (12,682)</u>	<u>\$ -</u>	

**TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2023
FOR THE PERIOD ENDED SEPTEMBER 30, 2023**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES		
Interest	\$ 2,430	\$ 8,115
Total revenues	<u>2,430</u>	<u>8,115</u>
EXPENDITURES		
Debt service		
Cost of issuance	-	188,982
Total expenditures	<u>-</u>	<u>188,982</u>
Excess/(deficiency) of revenues over/(under) expenditures	2,430	(180,867)
OTHER FINANCING SOURCES/(USES)		
Bond proceeds	-	883,763
Original issue discount	-	(6,686)
Underwriter's discount	-	(120,400)
Total other financing sources	<u>-</u>	<u>756,677</u>
Net change in fund balances	2,430	575,810
Fund balances - beginning	<u>572,605</u>	<u>(775)</u>
Fund balances - ending	<u>\$ 575,035</u>	<u>\$ 575,035</u>

**TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2023A2
FOR THE PERIOD ENDED SEPTEMBER 30, 2023**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES		
Interest	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>
EXPENDITURES		
Debt service		
Cost of issuance	145,750	145,750
Total expenditures	<u>145,750</u>	<u>145,750</u>
Excess/(deficiency) of revenues over/(under) expenditures	(145,750)	(145,750)
OTHER FINANCING SOURCES/(USES)		
Bond proceeds	836,497	836,497
Underwriter's discount	(101,100)	(101,100)
Total other financing sources	<u>735,397</u>	<u>735,397</u>
Net change in fund balances	589,647	589,647
Fund balances - beginning	-	-
Fund balances - ending	<u>\$ 589,647</u>	<u>\$ 589,647</u>

**TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2023
FOR THE PERIOD ENDED SEPTEMBER 30, 2023**

	Current Month	Year To Date
REVENUES		
Interest	\$ 3,827	\$ 50,854
Total revenues	3,827	50,854
EXPENDITURES		
Construction Costs	1,759,780	7,064,191
Total expenditures	1,759,780	7,064,191
Excess/(deficiency) of revenues over/(under) expenditures	(1,755,953)	(7,013,337)
OTHER FINANCING SOURCES/(USES)		
Bond proceeds	-	5,136,237
Total other financing sources/(uses)	-	5,136,237
Net change in fund balances	(1,755,953)	(1,877,100)
Fund balances - beginning	(121,147)	-
Fund balances - ending	\$ (1,877,100)	\$ (1,877,100)

**TWISTED OAKS POINTE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2023A2
FOR THE PERIOD ENDED SEPTEMBER 30, 2023**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES		
Interest	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>
 EXPENDITURES		
Construction Costs	558,185	558,185
Total expenditures	<u>558,185</u>	<u>558,185</u>
 Excess/(deficiency) of revenues over/(under) expenditures	 (558,185)	 (558,185)
 OTHER FINANCING SOURCES/(USES)		
Bond proceeds	4,218,503	4,218,503
Total other financing sources/(uses)	<u>4,218,503</u>	<u>4,218,503</u>
 Net change in fund balances	 3,660,318	 3,660,318
Fund balances - beginning	-	-
Fund balances - ending	<u>\$ 3,660,318</u>	<u>\$ 3,660,318</u>

**TWISTED OAKS
POINTE
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT

**MINUTES OF MEETING
TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Twisted Oaks Pointe Community Development District held Public Hearings and a Regular Meeting on September 25, 2023 at 10:00 a.m., at 7764 Penrose Place, Wildwood, Florida 34785.

Present at the meeting were:

John Curtis	Vice Chair
Troy Simpson	Assistant Secretary
Greg Beliveau	Assistant Secretary

Also present were:

Ernesto Torres	District Manager
Jere Earlywine (via telephone)	District Counsel
Pete Williams	Supervisor-Appointee

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Torres called the meeting to order at 10:12 a.m.

Supervisors Curtis, Beliveau and Simpson were present. Supervisors Meath and Bain were not present.

SECOND ORDER OF BUSINESS

Public Comments

There were no public comments.

THIRD ORDER OF BUSINESS

Acceptance of Resignation from Greg Meath (Seat 3); Term Expires November 2024

Mr. Torres present Mr. Greg Meath's resignation letter.

On MOTION by Mr. Simpson and seconded by Mr. Curtis, with all in favor, the resignation of Mr. Meath from Seat 3, was accepted.

40 **FOURTH ORDER OF BUSINESS**

**Appointment of Pete Williams to Fill
Unexpired Term of Seat 3**

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Mr. Beliveau nominated Mr. Pete Williams to fill Seat 3.
No other nominations were made.

**On MOTION by Mr. Beliveau and seconded by Mr. Curtis, with all in favor, the
appointment of Mr. Pete Williams to Seat 3, was approved.**

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- 50 • **Administration of Oath of Office to Newly Appointed Supervisor (the following to be
51 provided in a separate package)**

52 Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath
53 of Office to Mr. Williams. Mr. Williams was familiar with the following items:

- 54 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- 55 **B. Membership, Obligations and Responsibilities**
- 56 **C. Financial Disclosure Forms**
 - 57 **I. Form 1: Statement of Financial Interests**
 - 58 **II. Form 1X: Amendment to Form 1, Statement of Financial Interests**
 - 59 **III. Form 1F: Final Statement of Financial Interests**
- 60 **D. Form 8B: Memorandum of Voting Conflict**

61

62 **FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-14,
Appointing and Removing Officers of the
District and Providing for an Effective Date**

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66 Mr. Torres presented Resolution 2023-14. The following slate was nominated:

- | | | |
|----|------------------|---------------------|
| 67 | Candice Bain | Chair |
| 68 | John Curtis | Vice Chair |
| 69 | Troy Simpson | Assistant Secretary |
| 70 | Greg A. Beliveau | Assistant Secretary |
| 71 | Pete Williams | Assistant Secretary |

72 No other nominations were made. Prior appointments made by the Board for Secretary,
73 Treasurer, Assistant Treasurer, and Assistant Secretary Ernesto Torres, remain unaffected by
74 this Resolution.

75

76 **On MOTION by Mr. Beliveau and seconded by Mr. Williams, with all in favor,**
77 **Resolution 2023-14, Appointing and Removing Officers of the District, as**
78 **nominated and specified, and Providing for an Effective Date, was adopted.**

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81 **SIXTH 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

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96 **A. Proof/Affidavit of Publication**

97 The affidavit of publication was included for informational purposes.

98 **B. Consideration of Resolution 2023-15, Expressing its Intent to Utilize the Uniform**
99 **Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which**
100 **May Be Levied by the Twisted Oaks Pointe Community Development District in**
101 **Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause;**
102 **and Providing an Effective Date**

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104 **On MOTION by Mr. Williams and seconded by Mr. Curtis, with all in favor, the**
105 **Public Hearing was opened.**

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108 No members of the public spoke.

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On MOTION by Mr. Williams and seconded by Mr. Curtis, with all in favor, the Public Hearing was closed.

On MOTION by Mr. Williams and seconded by Mr. Curtis, with all in favor, Resolution 2023-15, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Twisted Oaks Pointe Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS

Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements

- A. Affidavit/Proof of Publication**
- B. Mailed Notice to Property Owner(s)**

These items were included for informational purposes.

On MOTION by Mr. Williams and seconded by Mr. Curtis, with all in favor, the Public Hearing was opened.

- **Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.**
- **Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right**

No affected property owners or members of the public spoke.

The Board, sitting as the Equalizing Board, made no changes to the assessment levels.

On MOTION by Mr. Curtis and seconded by Mr. Williams, with all in favor, the Public Hearing was closed.

- C. Restated Engineer’s Report (for informational purposes)**

148 Mr. Earlywine stated the Restated Engineer’s Report and the Methodology Report were
149 updated to include the Boundary Amendment information.

150 **D. Amended and Restated Master Special Assessment Methodology Report (for**
151 **informational purposes)**

152 The Equivalent Residential Unit (ERU) factors for each of the product types were
153 discussed.

154 **E. Consideration of Resolution 2023-16, Making Certain Findings; Authorizing a Capital**
155 **Improvement Plan; Adopting an Engineer’s Report; Providing an Estimated Cost of**
156 **Improvements; Adopting an Assessment Report; Equalizing, Approving, Confirming**
157 **and Levying Debt Assessments; Addressing the Finalization of Special Assessments;**
158 **Addressing the Payment of Debt Assessments and the Method of Collection; Providing**
159 **for the Allocation of Debt Assessments and True-Up Payments; Addressing**
160 **Government Property, and Transfers of Property to Units of Local, State and Federal**
161 **Government; Authorizing an Assessment Notice; and Providing for Severability,**
162 **Conflicts and an Effective Date**

163 Mr. Torres presented Resolution 2023-16 and read the title.
164

165 **On MOTION by Mr. Williams and seconded by Mr. Curtis, with all in favor,**
166 **Resolution 2023-16, Making Certain Findings; Authorizing a Capital**
167 **Improvement Plan; Adopting an Engineer’s Report; Providing an Estimated**
168 **Cost of Improvements; Adopting an Assessment Report; Equalizing, Approving,**
169 **Confirming and Levying Debt Assessments; Addressing the Finalization of**
170 **Special Assessments; Addressing the Payment of Debt Assessments and the**
171 **Method of Collection; Providing for the Allocation of Debt Assessments and**
172 **True-Up Payments; Addressing Government Property, and Transfers of**
173 **Property to Units of Local, State and Federal Government; Authorizing an**
174 **Assessment Notice; and Providing for Severability, Conflicts and an Effective**
175 **Date, was adopted.**

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178 **EIGHTH ORDER OF BUSINESS** **Presentation of Second Supplemental**
179 **Engineer’s Report**
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181 Mr. Earlywine presented the Second Supplemental Engineer’s Report.
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183 **NINTH ORDER OF BUSINESS**

**Presentation of Final Second Supplemental
Special Assessment Methodology Report**

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Mr. Earlywine presented the Final Second Supplemental Special Assessment Methodology Report.

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189 **TENTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-17,
Setting Forth the Specific Terms of the
Twisted Oaks Pointe Community
Development District’s Special Assessment
Bonds, Series 2023 (Assessment Area
Two); Making Certain Additional Findings
and Confirming and/or adopting a
Supplemental Engineer’s Report and a
Supplemental Assessment Report;
Confirming the Maximum Assessment Lien
Securing the Bonds; Addressing the
Allocation and Collection of the
Assessments Securing the Bonds;
Addressing Prepayments; Addressing True-
Up Payments; Providing for the
Supplementation of the Improvement Lien
Book; and Providing for Conflicts,
Severability and an Effective Date**

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On MOTION by Mr. Williams and seconded by Mr. Curtis, with all in favor, Resolution 2023-17, Setting Forth the Specific Terms of the Twisted Oaks Pointe Community Development District’s Special Assessment Bonds, Series 2023 (Assessment Area Two); Making Certain Additional Findings and Confirming and/or adopting a Supplemental Engineer’s Report and a Supplemental Assessment Report; Confirming the Maximum Assessment Lien Securing the Bonds; Addressing the Allocation and Collection of the Assessments Securing the Bonds; Addressing Prepayments; Addressing True-Up Payments; Providing for the Supplementation of the Improvement Lien Book; and Providing for Conflicts, Severability and an Effective Date, was adopted.

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222 **ELEVENTH ORDER OF BUSINESS**

**Consideration of Issuer’s Counsel
Documents [Assessment Area Two]**

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Mr. Earlywine presented the following:

226 **A. Collateral Assignment**

- 227 B. Completion Agreement
- 228 C. Declaration of Consent
- 229 D. Disclosure of Public Finance
- 230 E. Notice of Special Assessments
- 231 F. True Up Agreement

232

233 **On MOTION by Mr. Curtis and seconded by Mr. Williams, with all in favor, the**
 234 **Collateral Assignment Agreement, Completion Agreement, Declaration of**
 235 **Consent, Disclosure of Public Finance, Notice of Special Assessments and True-**
 236 **Up Agreement, all in substantial form, and authorizing the Chair to execute,**
 237 **were approved.**

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240 **TWELFTH ORDER OF BUSINESS**

Consideration of Resolution 2023-18,
 Directing the Chairman and District Staff to
 Request the Passage of an Ordinance by
 the City Commission of the City of
 Wildwood, Florida, Amending the District’s
 Boundaries, and Authorizing Such Other
 Actions as are Necessary in Furtherance of
 that Process; and Providing an Effective
 Date [Second Expansion]

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249

250 **A. Consideration of Boundary Amendment Funding Agreement**

251 Mr. Earlywine presented Resolution 2023-18 and discussed the Boundary Amendment
 252 Funding Agreement for an additional parcel on the western side of the CDD.

253

254 **On MOTION by Mr. Simpson and seconded by Mr. Curtis, with all in favor,**
 255 **Resolution 2023-18, Directing the Chairman and District Staff to Request the**
 256 **Passage of an Ordinance by the City Commission of the City of Wildwood,**
 257 **Florida, Amending the District’s Boundaries, and Authorizing Such Other**
 258 **Actions as are Necessary in Furtherance of that Process; and Providing an**
 259 **Effective Date, was adopted.**

260

261

262 **THIRTEENTH ORDER OF BUSINESS**

**Consideration of Acquisition of Work
 Product**

263

264

265 This item was presented following the Fourteenth Order of Business.

266

267 **FOURTEENTH ORDER OF BUSINESS** **Consideration of Acquisition Agreement**
268 **(Assessment Area Two Project)**

269
270 Mr. Earlywine presented the Acquisition Agreement for the Assessment Area Two
271 Project, to be entered into with a different entity than the primary Developer.

272

273 **On MOTION by Mr. Curtis and seconded by Mr. Simpson, with all in favor, the**
274 **Acquisition Agreement for the Assessment Area Two Project, in substantial**
275 **form, was approved.**

276

277 **On MOTION by Mr. Williams and seconded by Mr. Curtis, the acquisition of**
278 **work product for the Assessment Area Two Project, was approved.**

279

280

281 **FIFTEENTH ORDER OF BUSINESS** **Ratification Items**

282

283 Mr. Earlywine presented the following:

- 284 **A. Assignment of Construction Contract and Assignment of Completed Improvement**
- 285 **(Highfield - Mass Grading)**
- 286 **B. Assignment of Contractor Agreement (Highfield - Phase 1)**
- 287 **C. Assignment of Construction Contract (Townhomes Phase 1 &2)**
- 288 **D. Change Order #1 - Highfield Mass Grading**
- 289 **E. Change Order #3 - Highfield Phase 1**
- 290 **F. Change Order # 6 & 7 - TOP Mass Grading**
- 291 **G. Change Order #1 - Townhomes Phases 1 & 2**
- 292 **H. Change Order #2 - Townhomes Phases 1 & 2**

293

294 **On MOTION by Mr. Simpson and seconded by Mr. Williams, with all in favor,**
295 **Items 15A through 15H, as presented, were ratified.**

296

297

298 **SIXTEENTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**
299 **Statements as of August 31, 2023**

300

301 **On MOTION by Mr. Williams and seconded by Mr. Curtis, with all in favor, the**
302 **Unaudited Financial Statements as of August 31, 2023, were accepted.**

303

304

305 SEVENTEENTH ORDER OF BUSINESS

Approval of August 14, 2023 Public Hearing and Regular Meeting Minutes

306
307

308 On MOTION by Mr. Curtis and seconded by Mr. Williams, with all in favor, the
309 August 14, 2023 Public Hearing and Regular Meeting Minutes, as presented,
310 were approved.

311
312

313 EIGHTEENTH ORDER OF BUSINESS

Staff Reports

314
315

A. District Counsel: Kutak Rock LLP

316 Mr. Earlywine stated the bonds will close in the next two days.

317 B. District Engineer (Interim): Morris Engineering and Consulting, LLC

318 There was no report.

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

- 320 • NEXT MEETING DATE: October 9, 2023 at 12:00 PM [The Villages Public Library
- 321 at Pinellas Plaza, 7375 Powell Rd., Conference Room 162, Wildwood, Florida
- 322 34785)

323 ○ QUORUM CHECK

324 Supervisors Curtis, Williams, Simpson and Beliveau confirmed their attendance at the
325 October 9, 2023 meeting.

326

327 NINETEENTH ORDER OF BUSINESS

Board Members' Comments/Requests

328

329 It was noted that the final plat for Phases I and II was resubmitted; approval is expected
330 in late October or early November.

331

332 TWENTIETH ORDER OF BUSINESS

Public Comments

333

334 No members of the public spoke.

335

336 TWENTY-FIRST ORDER OF BUSINESS

Adjournment

337

338

339 On MOTION by Mr. Simpson and seconded by Mr. Curtis, with all in favor, the
340 meeting adjourned at 10:32 a.m.

341
342
343
344
345
346

Secretary/Assistant Secretary

Chair/Vice Chair

**TWISTED OAKS
POINTE
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**

TWISTED OAKS POINTE COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE

LOCATION

*The Villages Public Library at Pinellas Plaza
7375 Powell Rd., Conference Room 162, Wildwood, Florida 34785*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 9, 2023 CANCELED	Regular Meeting	12:00 PM
November 13, 2023	Regular Meeting	10:00 AM
December 11, 2023	Regular Meeting	10:00 AM
January 8, 2024	Regular Meeting	10:00 AM
February 12, 2024	Regular Meeting	10:00 AM
March 11, 2024	Regular Meeting	10:00 AM
April 8, 2024	Regular Meeting	10:00 AM
May 13, 2024	Regular Meeting	10:00 AM
June 10, 2024	Regular Meeting	10:00 AM
July 8, 2024	Regular Meeting	10:00 AM
August 12, 2024	Regular Meeting	10:00 AM
September 9, 2024	Regular Meeting	10:00 AM