

# Magic Place Community Development District

12051 Corporate Boulevard, Orlando, FL 32817; 407-723-5900

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

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The following is the proposed agenda for the Board of Supervisors' Meeting for the Magic Place Community Development District ("District"), scheduled to begin at 10:00 a.m. on November 4, 2019 in the offices located at the Historic Courthouse, 3 Courthouse Square, 3rd Floor Conference Room #315, Kissimmee, Florida 34741. If you have questions or comments on the Board Meeting, please contact the District Manager's office at (407) 723-5900. A quorum consisting of at least three of the five Board Members will be confirmed prior to the start of the Board Meeting.

For those unable to attend in person, you may participate by telephone:

**Call in number: 1-844-621-3956 (New)**

**Passcode: 790 562 990 # (New)**

## **AUDITOR SELECTION COMMITTEE MEETING**

- Call to Order
- Public Comment Period
- 1. Review of Auditing Services Proposals
  - Berger, Toombs, Elam, Gaines & Frank
  - Grau & Associates
- 2. Ranking of Auditing Services Proposals
- Adjournment

## **BOARD OF SUPERVISORS' MEETING AGENDA**

### **Organizational Matters**

- Roll call to confirm a quorum
- Public Comment Period (*During which time any member of the public may speak on a specific agenda item before the item is considered by the Board of Supervisors.*)
  1. Acceptance of Resignation from Cedric Pas (under separate cover)
  2. Consideration of Replacement for Cedric Pas Seat 4 Expires November 2022

### **General Business Matters**

3. Consideration of the Minutes of the October 7, 2019 Board of Supervisors' Meeting
4. Consideration of the Minutes of the October 7, 2019 Auditor Selection Committee Meeting
5. Review of Auditor Selector Committee Rankings & Selection of Auditor
6. Consideration of Resolution 2020-01, Electing Officers
7. Review and Consideration of the ADA Compliance Agreement for Auditing Services
8. Consideration of Funding Requests 49-53
9. Review of District Financial Statements



### **Other Business**

- Staff Reports
  - District Counsel
  - District Manager
  - District Engineer
- Audience Comments
- Supervisor Requests

### **Adjournment**



**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Review of Auditing Services Proposals

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

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

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

October 25, 2019



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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 25, 2019

Magic Place Community Development District  
PFM Group Consulting, LLC  
12051 Corporate Blvd  
Orlando, FL 32817

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Magic Place 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 Magic Place 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

Magic Place Community Development District  
October 25, 2019

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 Magic Place 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)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	7
Computer Specialist	1
Paraprofessional	6
Administrative	<u>4</u>
Total – all personnel	28

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 insure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Magic Place 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 69 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 900 community development districts, and over 1,800 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

Capron Trail 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

Port of the Islands 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

Celebration Pointe Community  
Development District

Amelia Concourse Community  
Development District

Channing Park Community  
Development District

Anthem Park Community  
Development District

Cheval West Community  
Development District

Arborwood Community Development  
District

City Center Community Development  
District

Bannon Lakes Community  
Development District

Colonial Country Club Community  
Development District

Beacon Lakes Community  
Development District

Creeside at Twin Creeks Community  
Development District

Candler Hills East Community  
Development District

Deer Run Community Development  
District

Capron Trail Community Development  
District

Diamond Hill Community  
Development District

Cedar Hammock Community  
Development District

Eagle Point Community Development  
District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Eastlake Oaks Community Development District	Legends Bay Community Development District
Easton Park Community Development District	Live Oak No 2 Community Development District
Estancia @ Wiregrass Community Development District	Marshall Creek Community Development District
Forest Brooke Community Development District	Meadow View at Twin Lakes Community Development District
Gramercy Park Community Development District	Meadow Point III Community Development District
Greyhawk Landing Community Development District	Meadow Point IV Community Development District
Griffin Lakes Community Development District	Midtown Miami Community Development District
Habitat Community Development District	Mira Lago Community Development District
Harmony Community Development District	Narcoossee Community Development District
Heritage Harbor Community Development District	New Port Tampa Bay Community Development District
Heritage Isles Community Development District	Overoaks Community Development District
Heritage Lake Park Community Development District	Panther Trace 2 Community Development District
Heritage Palms Community Development District	Pine Island Community Development District
Julington Creek Community Development District	Pine Ridge Community Development District
Lake Bernadette Community Development District	Piney-Z Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Remington Community Development District	Southern Hills Plantation III Community Development District
Renaissance Commons Community Development District	St. John's Forest Community Development District
Reserve Community Development District	Stoneybrook West Community Development District
Reserve at Pradera Community Development District	Tern Bay Community Development District
Ridgewood Trails Community Development District	Terracina Community Development District
River Hall Community Development District	Twin Creeks North Community Development District
River Place on the St. Lucie Community Development District	Valencia Acres Community Development District
Riverwood Community Development District	Villages of Bloomingdale Community Development District
Riverwood Estates Community Development District	Westside Community Development District
Rolling Hills Community Development District	Willow Creek Community Development District
Sampson Creek Community Development District	Winston Trails Community Development District
Seminole Improvement District	
Solterra Resort Community Development District	
South Village Community Development District	
Southern Hills Plantation I Community 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	Town of Ocean Breeze Park
Jobs and Education Partnership	Troup Indiantown Water Control District

### Current or Recent Single Audits.

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Treasure Coast Food Bank, Inc.

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

Boggy Creek Community Development District  
Coquina Water Control 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  
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 \$3,175 for the years ended September 30, 2019, 2020, and 2021. The fee is contingent upon the financial records and accounting systems of Magic Place 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 Magic Place Community Development District as of September 30, 2019, 2020, and 2021. 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 – 40 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 30 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***

<b>Personnel Qualifications and Experience</b>
--

**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**

Accounting and Audit Principal – 11 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

#### **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 – present)
- ◆ 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 – present)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)

#### **Professional Experience**

- ◆ Twenty-four 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
  - 19<sup>th</sup> 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***

<b>Personnel Qualifications and Experience</b>
--

**David S. McGuire, CPA, CITP (Continued)**

Accounting and Audit Principal

**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**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 28 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**

#### **Matthew Gonano, CPA**

Senior Staff Accountant – 8 years

#### **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***

<b>Personnel Qualifications and Experience</b>
--

**Paul Daly**

Staff Accountant – 7 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***

<b>Personnel Qualifications and Experience</b>
--

### **Melissa Marlin**

Senior Staff Accountant – 5 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.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **Bryan Snyder**

Staff Accountant – 4 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***

<b>Personnel Qualifications and Experience</b>
--

### **Maritza Stonebraker**

Staff Accountant – 3 years

#### **Education**

- ♦ Indian River State College, B.S.A. – 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 education courses and plans on acquiring her CPA.
- ♦ Mrs. Stonebraker is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Jonathan Herman, CPA**

Senior Staff Accountant – 5 years

**Education**

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

**Professional Experience**

- ◆ Accounting graduate with five 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***

<b>Personnel Qualifications and Experience</b>
--

### **Sean Stanton, CPA**

Staff Accountant – 3 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***

<b>Personnel Qualifications and Experience</b>
--

**Brianne Davies**

Staff Accountant – 1 year

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **Taylor Nuccio**

Staff Accountant – 1 year

### **Education**

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

### **Professional Experience**

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

### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **Kirk Vasser**

Staff Accountant

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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





Judson B. Baggett  
MBA, CPA, CVA, Partner  
Marci Reutimann  
CPA, Partner

6815 Dairy Road  
Zephyrhills, FL 33542  
(813) 788-2155  
(813) 782-8606

## System Review Report

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

November 2, 2016

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, 2016. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and *audits of employee benefit plans*.

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, 2016 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 PL, has received a peer review rating of *pass*.

*Baggett, Reutimann & Associates*

Baggett, Reutimann & Associates, CPAs, PA

(BERGER\_REPORT16)

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)  
National Association of Certified Valuation Analysts (NACVA)

**MAGIC PLACE COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2019**  
Osceola County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than October 25, 2019 at 5:00 pm ., at the offices of the District Manager, PFM Group Consulting, LLC, Inc., located at 12051 Corporate Boulevard, Orlando, Florida 32817.

**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.** Each Proposer shall submit three (3) hard copies and one (1) electronic copy of the Proposal Documents (defined below), 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 – Magic Place Community Development District" on the face of it.

**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 and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

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

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

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

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

**SECTION 12. CONTENTS OF PROPOSALS.** All proposals shall include the following information in addition to any other requirements of the Proposal Documents.

- A. List 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. Provide three (3) 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. Identify any work previously conducted for other community development districts.
- D. The lump sum cost of the provision of the services under the proposal, plus the cost of two (2) 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) hours after the receipt of the proposed contract 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 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 contract award.

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

**AUDITOR SELECTION  
EVALUATION CRITERIA (WITH PRICE)**

**1. Ability of Personnel. (20 Points)**

This includes the geographic locations 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)**

This includes past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character, integrity, reputation, of respondent, 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 bid for rendering the services and the reasonableness of the proposal.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **MAGIC PLACE**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: October 25, 2019  
5:00PM

**Submitted to:**

Magic Place  
Community Development District  
c/o Vivian Carvalho, District Manager  
12051 Corporate Boulevard  
Orlando, Florida 32817

---

**Submitted by:**

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

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

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

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



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

October 25, 2019

Magic Place Community Development District  
c/o Vivian Carvalho, District Manager  
12051 Corporate Boulevard  
Orlando, Florida 3281

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2019, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Magic Place 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. First, we ensure that the transition to a new firm is as smooth and seamless as possible. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### **Developing Relationships**

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

### **Maintaining an Impeccable Reputation**

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

### **Complying With Standards**

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

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

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

Very truly yours,  
Grau & Associates



Antonio J. Grau



# Firm Qualifications



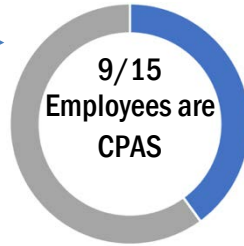
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



2 Partners  
13 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**

**297** Community Development Districts Served

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 2, 2017

Antonio Jose Grau Jr, CPA  
Grau & Associates  
2700 N Military Trl Ste 350  
Boca Raton, FL 33431

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. 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.

Sincerely,



Paul N. Brown, CPA, CGMA  
Director of Technical Services

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

325 W. College Ave. | P.O. Box 5437 | Tallahassee, FL 32314 | (850) 224-2727 | (800) 342-3197 | Fax: (850) 222-8190 | [www.ficpa.org](http://www.ficpa.org)

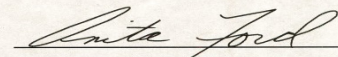


## PEER REVIEW PROGRAM

is proud to present this  
Certificate of Recognition  
to

### Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



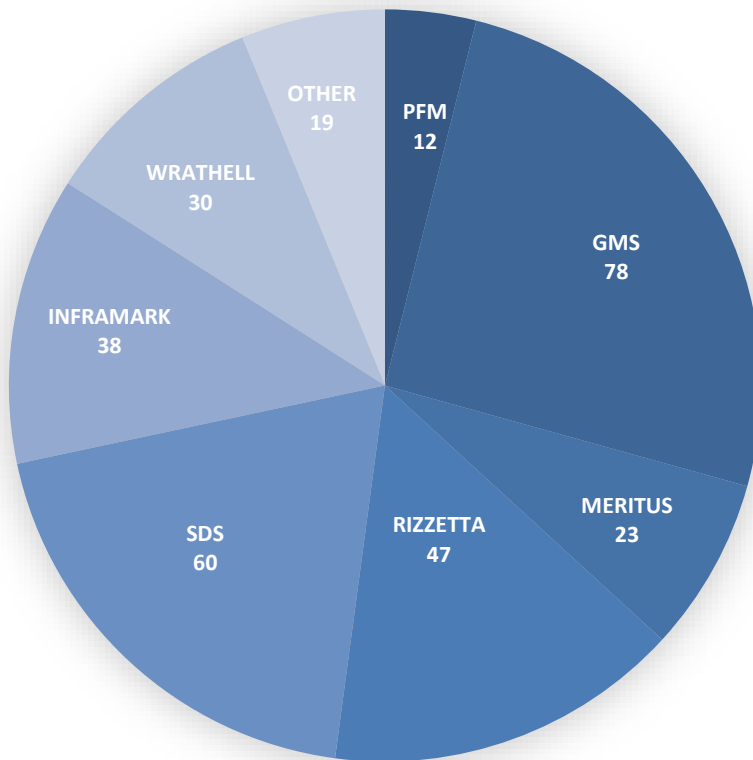
Anita Ford, Chair  
AICPA Peer Review Board  
2016

## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*66 hours; Accounting,*

*Auditing and Other:*

*25 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*59 hours; Accounting,*

*Auditing and Other:*

*45 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

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

Tony Grau

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

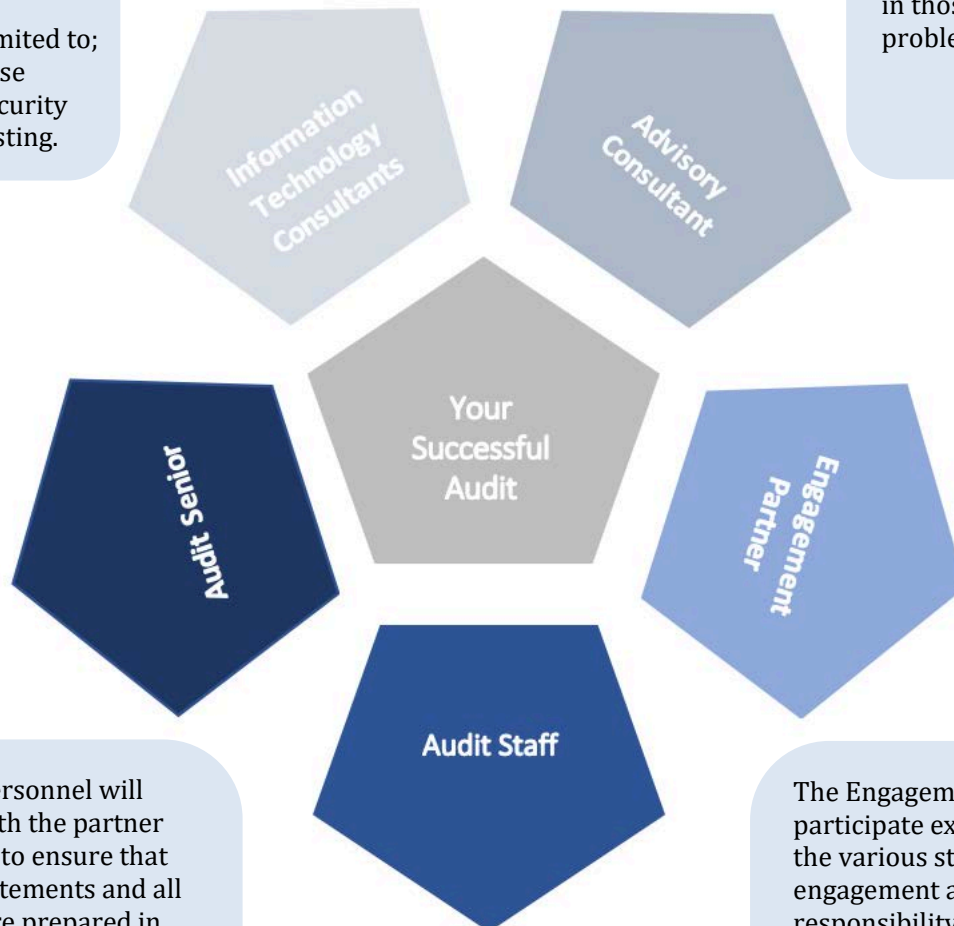
Racquel McIntosh

## **YOUR ENGAGEMENT TEAM**

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

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

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



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

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

# Antonio 'Tony' J. Grau, CPA

## Partner

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

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### Experience

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

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

### Education

University of South Florida (1983)

Bachelor of Arts

Business Administration

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### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I,II,IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park 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)

#### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

#### Hours

66  
25  
91 (includes of 4 hours of Ethics CPE)



# Racquel C. McIntosh, CPA

## Partner

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

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### Experience

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

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

### Education

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

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### Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District  
Golden Lakes Community Development District  
Rivercrest Community Development District  
South Fork III Community Development District  
TPOST Community Development District

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

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

### Professional Associations/ Memberships

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

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	59
Accounting, Auditing and Other	45
Total Hours	<u>104</u> (includes of 4 hours of Ethics CPE)



# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

### Dunes Community Development District

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

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### Two Creeks Community Development District

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

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### Journey's End Community Development District

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

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

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

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

## **Proposed segmentation of the engagement**

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



## **Phase I - Preliminary Planning**

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

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

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

## **Phase II – Execution of Audit Plan**

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

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

## **Phase III - Completion and Delivery**

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

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

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

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

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

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

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

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

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 typically begin our audit process with an entrance conference before the onsite fieldwork begins. 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. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2019-2021 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2019	\$2,800
2020	\$2,900
2021	<u>\$3,000</u>
<b>TOTAL (2019-2021)</b>	<b><u>\$8,700</u></b>

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.



# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓	✓	9/30
Florida Green Finance Authority	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓			✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓			✓	9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓			✓	9/30
Ranger Drainage District	✓			✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓	✓	✓	✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
West Villages Independent District	✓		✓	✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>4</b>	<b>5</b>	<b>332</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

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

### **ARBITRAGE**

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

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing **Magic Place Community Development District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Ranking of Auditing Services Proposals

## Magic Place Community Development District Auditor Selection - Manager's Recommended Rankings

Criteria	Possible Points	Berger, Toombs, Elam, Gains & Frank	Berger Points	Grau & Associates	Grau Rec. Points
Ability of Personnel	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified; at least 4 CPAs on Staff	20.0
Proposer's Experience	20.0	Extensive CDD Experience	20.0	Extensive CDD Experience	20.0
Understanding of Scope of Work	20.0	Sufficient	20.0	Sufficient	20.0
Ability to Furnish Required Services	20.0	Capable	20.0	Capable	20.0
Price for Services for Three Years	20.0	\$3,175 + \$3,175 + \$3,175 = \$9,525	17.3	\$2,800 + \$2,800 + \$2,800 = \$8,400	20.0
<b>Total</b>	<b>100.0</b>		<b>97.3</b>		<b>100.0</b>

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Acceptance of Resignation from Cedric Pas  
(under separate cover)

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Replacement for Cedric  
Pas Seat 4 Expires November 2022

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS  
OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF MAGIC PLACE COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor

**ACKNOWLEDGMENT OF OATH BEING TAKEN**

STATE OF FLORIDA  
COUNTY OF OSCEOLA

The foregoing oath was administered before me this \_\_\_\_ day of \_\_\_\_\_, 2019, by \_\_\_\_\_, who personally appeared before me, and is personally known to me or has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Magic Place Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

Commission No.: \_\_\_\_\_ Expires: \_\_\_\_\_



**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of the Minutes of the October  
7, 2019 Board of Supervisors' Meeting

## **MINUTES OF MEETING**

### **MAGIC PLACE COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS' MEETING MINUTES**

**Monday, October 7, 2019**

**Historic Courthouse, 3 Courthouse Square,  
3<sup>rd</sup> Floor Conference Room 315,  
Kissimmee, Florida 34741.**

**10:00AM**

Board Members present at roll call:

Hector Lizasuain	Chairman
Nayara Longaray	Assistant Secretary
Cedric Pas	Assistant Secretary
Dennis Swick	Assistant Secretary

Also Present:

Vivian Carvalho	District Manager- PFM Group Consulting, LLC	
Mark Watts	District Counsel - Cobb Cole	(via phone)
Steve Boyd	District Engineer - Boyd Civil Engineering	(via phone)

### **FIRST ORDER OF BUSINESS**

#### **Organizational Matters**

##### **Call to Order and Roll Call**

Ms. Carvalho called the Magic Place Community Development District Board of Supervisors meeting to order at 10:03 a.m. Those in attendance are outlined above.

##### **Public Comment Period**

There were no members of the public present at this time.

### **SECOND ORDER OF BUSINESS**

#### **General Business Matters**

**Consideration of Minutes of the  
August 5, 2019 Board of  
Supervisors' Meeting**

The Board reviewed the Minutes of the August 5, 2019 Board of Supervisors' Meeting.

On Motion by Mr. Lizasuain, second by Mr. Swick, with all in favor, the Board of Supervisors for the Magic Place Community Development District approved the Minutes of the August 5, 2019 Board of Supervisors' Meeting.

**Consideration of Minutes of the  
August 20, 2019 Continued Board  
of Supervisors' Meeting**

The Board reviewed the Minutes of the August 20, 2019 Continued Board of Supervisors' Meeting.

On Motion by Mr. Lizasuain, second by Mr. Pas, with all in favor, the Board of Supervisors for the Magic Place Community Development District approved the Minutes of the August 20, 2019 Continued Board of Supervisors' Meeting.

**Consideration of Funding  
Requests 47 & 48**

These have been previously approved by the Chair and just need to be ratified by the Board. Mr. Lizasuain asked about the redlined items. They were overpayments and the District received a credit.

On Motion by Mr. Pas, second by Ms. Longaray, with all in favor, the Board of Supervisors for the Magic Place Community Development District ratified Funding Requests 47 & 48.

**Review of District's Financial  
Position**

The Board reviewed the District's financial position. There is a Capital Projects Fund Account based on the Bond Issuance that occurred recently.

On Motion by Mr. Lizasuain, second by Ms. Longaray, with all in favor, the Board of Supervisors for the Magic Place Community Development District accepted the District's Financial Position.

### **THIRD ORDER OF BUSINESS**

### **Other Business**

#### **Staff Reports**

District Counsel - Mr. Watts reviewed the assignment of work product completed prior to the Bond Issuance. The District was asked to take an assignment of the work product and approve the contract of infrastructure.

On Motion by Mr. Swick, second by Mr. Pas, with all in favor, the Board of Supervisors for the Magic Place Community Development District authorized the Chair and District Counsel to finalize an assignment of the work product and execute the contract of infrastructure.

Ms. Carvalho asked if that is why the Board has not seen a specific requisition yet come through for ratification. Mr. Watts said yes and from here on out the Board will see a requisitions come through with the completion of different elements and as the District gets billing from the Contractor it will be certified by District Engineer and District Counsel and approved by the District Manager to submit to the Trustee for payment. Mr. Watts will follow up with Mr. Pas to get the form of the assignment to him.

District Manager - Ms. Carvalho explained that because the Board has issued Bonds the District must initiate an audit process for the District. After this meeting District staff has advertised an Audit Selection Committee Meeting. The Board must appoint the Auditor Selection Committee. The Board typically appoint themselves as the Auditor Selection Committee. Ms. Carvalho requested a motion to approve the Board as the Auditor Selection Committee for the purpose of creating evaluation criteria to score the different proposals that will come in and also proceed with entering into an engagement letter with an Auditor.

On Motion by Mr. Lizasuain, second by Mr. Pas, with all in favor, the Board of Supervisors for the Magic Place Community Development District approved itself as the Auditor Selection Committee for the Audit Selection Process.

Ms. Carvalho noted that the District initiated the new Fiscal Year 2020. The District Accountant is working on closing the books. If there is any overage

the District must amend the Budget per Florida Statute. The District has approximately 60 days in which to amend the Budget.

District Engineer - Mr. Boyd will work with the Developer to prepare the first requisition per the Bond Issuance for processing reimbursement. Ms. Carvalho noted that on future agendas the Board will review and ratify requisitions for the construction project.

**Supervisor and Audience  
Comments**

There were no Supervisor requests and there were no members of the public present.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

There was no further business to discuss. Ms. Carvalho requested a motion to adjourn.

On Motion by Mr. Lizasuain, second by Mr. Swick, with all in favor, the October 7, 2019 Meeting of the Board of Supervisors for the Magic Place Community Development District was adjourned at 10:11 AM.

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

\_\_\_\_\_  
Chairperson /Vice Chairperson

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of the Minutes of the October 7,  
2019 Auditor Selection Committee Meeting

## **MINUTES OF MEETING**

### **MAGIC PLACE COMMUNITY DEVELOPMENT DISTRICT AUDITOR SELECTION COMMITTEE MEETING MINUTES**

**Monday, October 7, 2019**

**Historic Courthouse, 3 Courthouse Square,  
3<sup>rd</sup> Floor Conference Room 315,  
Kissimmee, Florida 34741.  
10:15AM**

Committee Members present at roll call:

Hector Lizasuain	Committee Member
Nayara Longaray	Committee Member
Cedric Pas	Committee Member
Dennis Swick	Committee Member

Also Present:

Vivian Carvalho	District Manager- PFM Group Consulting, LLC	
Mark Watts	District Counsel - Cobb Cole	(via phone)
Steve Boyd	District Engineer - Boyd Civil Engineering	(via phone)

### **FIRST ORDER OF BUSINESS**

#### **Call to Order and Roll Call**

Ms. Carvalho called the Magic Place Community Development District Board of Supervisors meeting to order at 10:15 a.m. Those in attendance are outlined above.

#### **Public Comment Period**

There were no public comments at this time.

### **SECOND ORDER OF BUSINESS**

#### **Review and Approval of Audit Documents**

- a) Audit RFP Notice**
- b) Instructions to Proposers**
- c) Evaluation Criteria- with and without price**

Ms. Carvalho noted that this is the review and approval of audit documents to proceed with the process for selecting an Auditor of the District. Mr. Swick noted that the documents for the

Request to Proposers for Annual Auditing Services needs to reflect Osceola County vs. Manatee County. Ms. Carvalho will make sure in the final version that it is reflected Osceola County.

Ms. Carvalho explained that the purpose of the meeting is for the Auditor Selection Committee to review the criteria and determine if the Committee wants to proceed with the evaluation criteria option with price or without price. She noted that most Districts choose evaluation criteria to include price.

District staff discussed the due dates for the proposals and the deadlines. The due dates of the audit submittal for FY 2019 will be June 2020. This is the first time Magic Place has been required to have an Audit.

Ms. Carvalho noted that when the District goes through this process they are asking for the proposers to provide pricing for three years. This includes for Fiscal Year 2019, 2020, and 2021.

On MOTION by Mr. Swick, seconded by Mr. Pas, with all in favor, the Auditor Selection Committee approved the Evaluation Criteria to include price, and amend the advertisement material to reflect Osceola County with the option of pricing for three years.

Ms. Carvalho asked the Committee when they want the bids due back and when they want to have an Auditor Selection Committee Meeting to review and rank the proposals and enter into an engagement letter. The Committee chose November 4, 2019 as the Auditor Selection Committee Meeting with the due date of October 25, 2019 so that it can be put on the agenda on October 28, 2019 for the Board to review prior to the meeting. A scoring sheet will be included with recommended ranking from the District Manager office. The Committee can approve the ranking and scoring or rank and score the proposers at the meeting.

### **THIRD ORDER OF BUSINESS**

### **Adjournment**

There were no other questions or comments. Ms. Carvalho requested a motion to adjourn.

On MOTION by Mr. Lizasuain seconded by Mr. Swick, with all in favor, the October 7, 2019 Auditor Selection Committee Meeting for the Magic Place Community Development District was adjourned at 10:22AM.

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Secretary/Assistant Secretary

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Chairperson/Vice Chairperson



**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Review of Auditor Selector Committee  
Rankings & Selection of Auditor

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2020-01,  
Electing Officers

## RESOLUTION 2020-01

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MAGIC PLACE COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

**WHEREAS**, the MAGIC PLACE COMMUNITY DEVELOPMENT DISTRICT (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, pursuant to Section 190.006(6), Florida Statutes, as soon as practicable after each election or appointment to the Board of Supervisors (the “Board”), the Board shall organize by electing one of its members as chair and by electing a secretary, and such other officers as the Board may deem necessary.

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MAGIC PLACE COMMUNITY DEVELOPMENT DISTRICT:

Section 1. \_\_\_\_\_ is elected Chairman.

Section 2. \_\_\_\_\_ is elected Vice Chairman.

Section 3. Vivian Carvalho \_\_\_\_\_ is elected Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
\_\_\_\_\_ is elected Assistant Secretary.  
Jennifer Walden \_\_\_\_\_ is elected Assistant Secretary.  
Venessa Ripoll \_\_\_\_\_ is elected Assistant Secretary.

Section 4. Jennifer Glasgow \_\_\_\_\_ is elected Treasurer.

Section 5. Amanda Lane \_\_\_\_\_ is elected as Assistant Treasurer.

Section 6. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 7. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 4<sup>th</sup> DAY of November, 2019**

**ATTEST:**

**MAGIC PLACE  
COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Review and Consideration of the ADA  
Compliance Agreement for Auditing  
Services

**AGREEMENT BETWEEN THE MAGIC PLACE COMMUNITY  
DEVELOPMENT DISTRICT AND NEWAGETUTORS LLC, D/B/A  
VGLOBALETECH, FOR WEBSITE AUDITING, REMEDIATION,  
AND MAINTENANCE SERVICES**

**THIS AGREEMENT** (this "**Agreement**") is entered into as of this \_\_\_\_\_ day of \_\_\_\_\_, 2019, by and between:

**MAGIC PLACE COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government, established and existing pursuant to Chapter 190, *Florida Statutes*, with a mailing address of 12051 Corporate Boulevard, Orlando, Florida 32817 (the "**District**"), and

**NEWAGETUTORS LLC, D/B/A VGLOBALETECH**, a Florida limited liability company, with a mailing address of 636 Fanning Drive, Winter Springs, Florida 32708 ("**Contractor**").

**RECITALS**

**WHEREAS**, the District is a local unit of special-purpose government, created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, pursuant to section 189.069, *Florida Statutes*, the District must maintain an official website containing, at minimum, the statutorily required information ("**Website**"); and

**WHEREAS**, the District has a need to obtain a qualified independent contractor to perform audits of the Website to ensure compliance with the accessibility requirements of Title II of the Americans with Disabilities Act ("**ADA**") based on federally recommended ADA best practices for state and local governments as promulgated by federal law and rulemaking, including but not limited to Web Content Accessibility Guidelines 2.0 and 2.1 Level AA, as the same may be amended and updated from time to time (as amended and updated from time to time, "**WCAG**"), and to remediate or otherwise convert the Website and to routinely audit the same to ensure continued compliance with the WCAG, and to perform ongoing maintenance of the website, all as more particularly described herein and in the proposal attached hereto as **Exhibit A** and made a part herein (together, the "**Services**"); and

**WHEREAS**, Contractor represents and warrants to the District that it is qualified, willing and capable of providing the Services; and

**WHEREAS**, the District and Contractor desire to enter into this Agreement for the purposes stated herein and the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

**NOW, THEREFORE**, in consideration of the recitals, agreements and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

**SECTION 1. RECITALS.** The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Agreement.

**SECTION 2. SCOPE OF WORK.** Contractor shall provide Services in accordance with the terms provided in this Agreement and in **Exhibit A**. Specifically, Services include the following:

**A. MAINTENANCE.** Contractor shall provide an ongoing maintenance of the Website to ensure continued compliance with WCAG. Specifically, Contractor shall:

- i.** perform quarterly technological and human audits (four times per year) per the Florida Insurance Alliance guidelines, which may be amended or updated from time to time, and provide full audit reports of compliance status, including recommended actions to remedy the findings, if any. Performance of audits shall be conducted by Contractor and its subcontractor, as may be necessary;
- ii.** remediate any insufficiencies found as a result of technological and human audits, including but not limited to performing full compliance checks, automated testing, screen magnifier and reader testing;
- iii.** provide Contractor's ADA compliance shield(s), such as the Digital Asset Technical Compliance Seal and the Human Audit Seal, which shall renew on a quarterly basis, for display and use on the Website;
- iv.** ensure that the Website and any new content uploaded to the Website is compliant with WCAG and other federally recommended guidelines; and
- v.** provide all Services described in **Exhibit A** and any and all other effort reasonably necessary to allow the District to receive the maximum benefit of the Services contemplated by this Agreement and **Exhibit A**.

The District and Contractor understand and acknowledge that the Services are in addition to Contractor's previously provided remediation services, which included the conversion of the Website into an ADA compliant format in accordance with WCAG and other federally recommended guidelines, as may be amended from time to time, and continued provision of website accessibility policy demonstrating commitment to accessibility for persons with disabilities. Furthermore, the District and Contractor understand and agree that maintenance services provided in this Section are in addition to any other maintenance service obligations Contractor may have, either directly with the District or with PFM Group Consulting LLC, including but not limited to providing assistive support via regularly corresponding with the District staff regarding remediation of existing or new documents, providing updates to the Website, remediating new documents identified by the District to accessible formats for assistive technologies, including but not limited to new agenda materials, and providing recommendations of remedial actions, as needed.

**B. ADDITIONAL SERVICES.** In the event the District desires additional work or services provided in this subsection or otherwise, Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiation regarding the terms of the additional work, including scope and compensation, the parties shall agree in writing to a work order, addendum, addenda, or change order to this Agreement prior to commencement of any such additional work. The following is a non-exhaustive list of possible additional services that the District may request of Contractor:

- i. performing additional technical and human audit(s) of the Website;
- ii. providing a point of contact to respond to public's requests for Website accommodation;
- iii. converting documents for public records requests received by the District;
- iv. providing any other ADA recommended compliance services requested by the District that Contractor is capable of performing.

**C.** Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District and in accordance with this Agreement. Contractor shall use industry best practices and procedures when carrying out the Services.

**SECTION 3. COMPENSATION.** As compensation for the Services, the District agrees to pay Contractor in accordance with the following terms:

**A. MAINTENANCE.** For Contractor's performance of the Services, the District shall pay One Thousand Two Hundred Dollars (\$1,200.00) per year, payable in quarterly installments of Three Hundred Dollars (\$300.00) after each quarterly audit event has been completed.

**B. INVOICES; PAYMENT.** Contractor shall maintain records conforming to usual accounting practices. Further, Contractor shall render each invoice to the District in writing, which shall be delivered promptly upon completion of each Service. Each invoice shall contain, at a minimum, the District's name, Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on each invoice with a sufficient description of each allowing the District to approve each cost, the time frame within which the Services were provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, section 218.70, *et al.*, *Florida Statutes*, the invoices shall be due and payable within forty-five (45) days of receipt by the District.

#### **SECTION 4. TERM AND TERMINATION.**

**A. TERM.** This Agreement shall become effective upon the date and year first written above and shall be in effect until terminated by either party in accordance with the terms of this Agreement.

**B. TERMINATION.** The District agrees that Contractor may terminate this Agreement for cause by providing sixty (60) days' written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to Contractor. Contractor agrees that the District may terminate this Agreement without cause; provided that the District shall provide thirty (30) days' written notice of termination without cause. Upon any termination of this Agreement, Contractor shall be entitled to payment for all Services rendered up until the effective termination of this Agreement, subject to whatever claims or offsets the District may have against Contractor as the sole means of recovery for termination.

**SECTION 5. REPRESENTATIONS, WARRANTIES AND COVENANTS.** Contractor represents, warrants, and covenants that (a) the Services will conform to the requirements provided in Section 2 herein and **Exhibit A**; (b) the Services shall be performed by qualified personnel in a professional, prompt, diligent, good, safe and workmanlike manner in accordance with all laws, industry standards, and all applicable ADA and other website accessibility compliance standards, including but not limited to WCAG and other federally recommended guidelines, as may be amended from time to time; and (c) neither the Services nor any product provided by Contractor shall infringe, misappropriate, or otherwise violate the intellectual property rights of any third-party. To the extent that any defects are found and reported to the Contractor, the Contractor shall correct such defects within thirty (30) days.

**SECTION 6. INTELLECTUAL PROPERTY.**

**A. CONTRACTOR MATERIALS.** Except as provided herein, Contractor shall retain all right, title, and interest in and to (i) all patents, trademarks, service marks, copyrights, and other intellectual property or proprietary rights of Contractor used in or otherwise associated with the Services, and other materials provided to the District hereunder; and (ii) all trade secrets, technical specifications and data to the extent they are intellectual property, and inventions which are authored, conceived, devised, developed, reduced to practice, or otherwise performed by Contractor which arise out of Contractor's performance of the Services, none of which shall be deemed a "work made for hire" under the Copyright Act of 1976 (collectively, "**Contractor Materials**"), and nothing contained herein shall be construed to restrict, impair, transfer, license, convey, or otherwise alter or deprive Contractor of any of its intellectual property and proprietary interests associated therewith. Subject to the foregoing, Contractor grants to the District a non-exclusive, non-transferable worldwide perpetual limited right and license to access and use the Contractor Materials in connection with the ordinary and intended use by the District as contemplated in this Agreement, including viewing, downloading and printing the Contractor Materials for the District's use, and without in any case removing Contractor's copyright, trademark or other intellectual property ownership notices.

**B. THE DISTRICT MATERIALS; PUBLICITY AND TRADEMARKS.** The District shall own the Website, domain name, all e-mail addresses, and all website and e-mail content, under all circumstances. In the event of a termination of this Agreement for any reason, Contractor shall take all necessary steps to transfer, or otherwise allow the District to retain, such website, domain name, e-mail addresses and content of the same. Additionally, to the extent applicable, Contractor shall take commercially reasonable precautions consistent with industry standards to protect confidential information, including, e.g., credit card information and other sensitive information protected under Florida's Public Records Laws. Contractor shall immediately notify the District of any breach or loss of data, and take such steps as are reasonably necessary to address any such issue. Except as provided herein, the District shall retain all right, title, and interest in and to all intellectual property of the District provided or made available to the Contractor in connection with Contractor's Services (collectively, "**District Materials**") and nothing contained herein shall be construed to restrict, impair, transfer, license, convey, or otherwise alter or deprive the District of any of its intellectual property or other proprietary interests associated therewith, if any. Subject to the foregoing, the District grants to Contractor a non-exclusive, non-transferable worldwide limited right and license to access and use such District Materials in connection with the provision of the Services as contemplated by this Agreement. Further, the District permits Contractor to



identify the District as a customer of Contractor in Contractor's marketing materials (including using the District's name and logo for such limited purposes).

The District further acknowledges and agrees that for Contractor to perform the Services, it must, in some cases, give Contractor remote access to areas behind log-ins that are to be audited hereunder, including, without limitation to content management systems and/or servers (collectively, "**System**"), and agrees that it will furnish to Contractor all necessary information and/or user names and passwords required to do so. Contractor agrees to follow commercially reasonable security policies for accessing the District's System including any specific security procedures as may be communicated to Contractor by the District prior to Contractor accessing the System. Contractor shall on its own or through coordination with the District's Website provider, create a back-up copy of all data that may be affected by Contractor's access to the System.

**C. RIGHT TO DISPLAY CONTRACTOR'S COMPLIANCE SHIELD / ACCESSIBILITY POLICY.** Pursuant to this Agreement, the Contractor shall provide the District with applicable Compliance Shield(s) and customized accessibility policy, which the District shall display on its Websites and web applications. The District is expressly prohibited from using the compliance shield(s) for any purpose not specifically authorized by this Agreement, and in no event may use such compliance shields for or on behalf of any other party or in connection with any domain name and/or organization name other than those being scanned or serviced in connection with the Services.

**SECTION 7. PUBLIC RECORDS.** Contractor understands and agrees that all documents or on-line content of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Victoria Martinez**, ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Contractor shall 1) keep and maintain public records required by the District to perform the Work; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO**

**CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 723-5900, MARTINEZV@PFM.COM, OR AT 12051 CORPORATE BOULEVARD, ORLANDO, FLORIDA, 32817.**

**SECTION 8. INDEMNITY.**

**A.** Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, staff, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, or judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Services to be performed by Contractor, its subcontractors, its employees and agents (including, but not limited to Lighthouse Central Florida, Inc., or any other company or individual performing human audits as required by Section 2 of this Agreement) in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. This specifically includes a lawsuit based on lack of ADA compliance or other website compliance insufficiencies. Additionally, nothing in this Agreement requires Contractor to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Contractor as jointly liable parties; however, Contractor shall indemnify the District for any and all percentage of fault attributable to Contractor for claims against the District, regardless of whether the District is adjudged to be more or less than 50% at fault. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute.

**B.** Obligations under this Section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, fines, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, reasonable attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), and any interest accrued against the District, all as actually incurred.

**C.** In the event that Contractor assigns its obligations under this Agreement to a third party, Contractor acknowledges and agrees that Contractor shall require such third party to provide indemnification to the District consistent with the requirements of this Section 8.

**SECTION 9. SCRUTINIZED COMPANIES STATEMENT.** Contractor certifies that it is not in violation of section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate the Contract.

**SECTION 10. GENERAL PROVISIONS.**

**A. CONFLICTS.** The terms of this Agreement and **Exhibit A** are intended to complement each other, and to the extent they conflict, the terms of **Exhibit A** shall control only to the extent that such provisions provide clarifications on Services and materials to be provided by Contractor pursuant to **Exhibit A**; in all other respects, the provisions of this Agreement shall control.

**B. AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all the requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Agreement.

**C. INDEPENDENT CONTRACTOR.** It is understood and agreed that at all times the relationship of Contractor and its employees, agents, successors, assigns or anyone directly or indirectly employed by Contractor to the District is the relationship of an independent contractor and not that of an employee, agent, joint-venturer, or partner of the District. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between the District and Contractor or any of its employees, agents, successors, assigns or anyone directly or indirectly employed by Contractor. The parties acknowledge that Contractor is not an employee for state or federal tax purposes. Contractor shall hire and pay all of Contractor's or its employees, agents, successors, assigns or anyone directly or indirectly employed by Contractor, all of whom shall be employees of Contractor and not employees of the District and at all times entirely under Contractor's supervision, direction, and control.

In particular, the District will not: i) withhold FICA (Social Security) from Contractor's payments; ii) make state or federal unemployment insurance contributions on Contractor's behalf; iii) withhold state or federal income tax from payment to Contractor; iv) make disability insurance contributions on behalf of Contractor; or v) obtain workers' compensation insurance on behalf of Contractor.

**D. DISPUTE RESOLUTION.** Before initiating any legal claim or action (except with respect to equitable relief), the parties agree to attempt in good faith to settle any dispute, controversy, or claim arising out of or related to this Agreement or the Services (collectively, "**Dispute**") through discussions which shall be initiated upon written notice of a Dispute by either party to the other. If the parties cannot resolve the Dispute within ten (10) business days, then the parties shall attempt to settle the Dispute by mediation. If mediation is unsuccessful, the parties may then proceed to filing a claim in the appropriate jurisdictional court in accordance with this Agreement. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the substantially prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees, paralegal fees, expert witness fees, and costs for trial, alternative dispute resolution, or appellate proceedings.

**E. APPLICABLE LAW AND VENUE.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida without reference to the principles of conflict of laws. Except for actions seeking injunctive relief (which may be brought in any appropriate jurisdiction), suits under this agreement shall only be brought in a court of competent jurisdiction in the county of Nassau, Florida. This choice of venue is intended by the parties to be

mandatory and not permissive in nature, and to preclude the possibility of litigation between the parties with respect to, or arising out of, this Agreement in any jurisdiction other than that specified in this Section. The District and Contractor waive any right they may have to assert the doctrine of *forum non conveniens* or similar doctrine, or to object to venue with respect to any proceeding brought in accordance with this Section.

**F. LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

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

**H. DEFAULT AND PROTECTION AGAINST THIRD-PARTY INTERFERENCE.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.

**I. NOTICES.** All notices, requests, consents, and other communications under this Agreement ("Notice" or "Notices") shall be in writing and shall be delivered, mailed by Overnight Delivery or First Class Mail, postage prepaid, to the parties, as follows:

**If to Contractor:** NewAgeTutors LLC  
d/b/a VGlobalTech  
636 Fanning Drive  
Winter Springs, Florida 32708  
Attn: Vaibhav V. Joshi

**If to District:** Magic Place Community Development District  
12051 Corporate Boulevard  
Orlando, Florida 32817  
Attn: District Manager

**With a copy to:** Cobb Cole Attorneys at Law  
231 North Woodland Boulevard  
Deland, Florida 32720

Attn: District Counsel

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

**J. ENTIRE AGREEMENT.** This Agreement, together with **Exhibit A**, sets forth the entire agreement of the parties, and supersedes any prior agreements or statements with respect to the subject matter hereof. No provision of this Agreement may be amended, waived or modified unless the same is set forth in writing and signed by each of the Parties to this Agreement, or their respective successors or assigns.

**K. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

**L. ASSIGNMENT.** Neither the District nor Contractor may assign this Agreement without the prior written consent of the other. Any purported assignment without such consent shall be null and void.

**M. AMENDMENTS.** This Agreement may be amended or modified only by a written instrument duly executed by both parties.

**N. FORCE MAJEURE.** If either party is prevented from performing any of its obligations under this Agreement due to any cause beyond the party's reasonable control, including, without limitations, an "act of God," fire, flood, war, strike, government regulation, civil or military authority, acts or omissions of transmitters, utilities, providers or hackers, the time for that party's performance will be extended for the period of the delay or inability to perform due to such occurrence.

**O. SURVIVAL.** In addition to such other provisions hereof which, by their terms, survive any termination or expiration of this Agreement, Section 5 (Representations, Warranties and Covenants), Section 6 (Intellectual Property), Section 7 (Public Records), Section 8 (Indemnity), and Section 10 (General Provisions) shall survive any termination or expiration of this Agreement.

**P. WAIVER.** No breach of any term of this Agreement shall be deemed waived unless expressly waived in writing by the party who might assert such breach. Any failure or delay by either party to exercise any right, power, or privilege under this Agreement shall not be deemed a waiver of any such right, power, or privilege under this Agreement on that or any subsequent occasion. Any waiver by either party, whether express or implied, of any provision of this Agreement, any waiver of default, or any course of dealing hereunder, shall not affect such party's

right to thereafter enforce such provision or to exercise any right or remedy in the event of any other default or breach, whether or not similar.

**Q. COUNTERPARTS.** This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgement pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

**R. ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the parties as an arm's length transaction. Both parties participated fully in the preparation of this Agreement and received the advice of counsel. In case of a Dispute concerning the interpretation of any provision of this Agreement, both parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against either party.

**S. DESCRIPTIVE HEADINGS.** The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

*[SIGNATURES ON NEXT PAGE]*

**IN WITNESS WHEREOF**, the parties have, by their duly authorized representatives, executed this Agreement as of the date and year first set forth above.

**ATTEST:**

**MAGIC PLACE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors

**WITNESS:**

**NEWAGETUTORS LLC, D/B/A  
VGLOBALTECH**, a Florida limited  
liability company

\_\_\_\_\_  
Print Name:

\_\_\_\_\_  
By: Vaibhav V. Joshi, Owner

**Exhibit A:**     Proposal for Services

Exhibit A  
Proposal for Service



**Technical & Human Audit Proposal for  
Public Facing Digital Assets (Software,  
Websites & Apps)**

**Goal:** Ensure full compliance for people with disabilities as per:



**Nondiscrimination  
requirements of  
Title II of  
the American  
Disabilities Act  
(ADA)**



**WCAG (Web  
Content  
Accessibility  
Guidelines)**



**Section 508  
Stipulations**



**Florida  
Insurance  
Alliance / eGIS  
Risk Advisors  
Guidelines**

Read more about details of the above list on VGlobalTech's website. All ADA requirements and information on these topics has been compiled in one place for our clients.

URL: <https://vglobaltech.com/website-compliance/>

VGlobalTech.com - Experience Innovation  
Your strategic partner for Web Design, Software, Marketing, and SEO solutions.  
Call: 321-947-7777 | Email: [contact@VGlobalTech.com](mailto:contact@VGlobalTech.com)  
Private and Confidential Document. No part of this document shall be produced, sent, copied to any parties it is not intended for. It is intended for the entities listed clearly on this proposal. Any distribution without written consent shall be prosecuted

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### Version Log:

Date	Version#	Comments	Author
April 11, 2019	1.0	Technical and Human Audit	VB Joshi
April 12, 2019	1.1	Added 3 Options	VB Joshi
April 12, 2019	1.2	Added compliance process flow	VB Joshi

## Your website gets 2 Compliance Seals VGlobalTech's Technical Compliance Seal & Human Audit Compliance Seal



VGlobalTech is the ADA, WCAG Compliance Expert, with over 100 ADA & WCAG compliant websites created (....and counting) to-date! We have partnered with a non-profit agency to conduct Human Audit and Certification Seal.

Working together with your company we wish to add social value to the community we live in!

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## 1.0 The Law

**Please familiarize your team with the Florida Statute 189.069 Special districts; required reporting of information; web-based public access. Source:**  
[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0189/Sections/0189.069.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0189/Sections/0189.069.html)

## 2.0 ADA & WCAG Compliance

Every individual must have equal access to information whether it is in person service or online. This is a general agreement and understanding of access.

The Internet has dramatically changed the way state and local governments do business. Today, government agencies routinely make much more information about their programs, activities, and services available to the public by posting it on their websites. As a result, many people can easily access this information seven day a week, 24 hours a day.

Many government services and activities are also provided on websites because the public is able to participate in them at any time of day and without the assistance of government personnel. Many government websites offer a low cost, quick, and convenient way of filing tax returns, paying bills, renewing licenses, signing up for programs, applying for permits or funding, submitting job applications, and performing a wide variety of other activities.

The Americans with Disabilities Act (ADA) and, if the government entities receive federal funding, the Rehabilitation Act of 1973 generally require that state and local governments provide qualified individuals with disabilities equal access to their programs, services, or activities unless doing so would fundamentally alter the nature of their programs, services, or activities or would impose an undue burden. One way to help meet these requirements is to ensure that government websites have accessible features for people with disabilities, using the simple steps described in this document. An agency with an inaccessible website may also meet its legal obligations by providing an alternative accessible way for citizens to use the programs or services, such as a staffed telephone information line. These alternatives, however, are unlikely to provide an equal degree of access in terms of hours of operation and the range of options and programs available.

The World Wide Web Consortium (W3C) sets the main international standards for the World Wide Web and its accessibility. W3C created the Web Content Accessibility Guidelines (WCAG 2.0 and 2.1) which are similar to Section 508, but on an international level. WCAG 2.0 and 2.1 requires specific techniques for compliance and is more current than Section 508.

Source: <https://www.w3.org/WAI/standards-guidelines/wcag/>

### 3.0 Quarterly Technical & Human Audit Testing

This audit is as per the Florida Insurance Alliance, eGIS Insurance Advisors and other insurance guidelines. Please check with your insurance agency for specific requirements. Read more here: [https://vglobaltech.com/wp-content/uploads/2019/03/FIA\\_ADA\\_Guidelines-2019-2020.pdf](https://vglobaltech.com/wp-content/uploads/2019/03/FIA_ADA_Guidelines-2019-2020.pdf)

VGlobalTech team is trained and well aware of ADA and WCAG 2.x Compliance guidelines. VGlobalTech has partnered with a local agency for the visually impaired – LightHouse Works. LightHouse has developed a unique program for digital accessibility that is run by visually impaired personnel that are highly skilled in human auditing of websites and software as per the section 508 stipulations. Read more about our partnership here: <https://vglobaltech.com/website-compliance/>



Together we are now able to provide **not one but two** compliance seals for all our customers. Details of the compliance seals are below.



### 3.1 Digital Asset Technical Compliance Seal:



VGlobalTech in-house technical team shall remediate / test the website / software for ADA, WCAG compliance. VGlobalTech's technical design & development team is fully aware of the Americans with Disability Act (ADA), Web Content Accessibility Guidelines (WCAG), Section 508 of the Rehabilitation Act of 1973 and overall the design principles of a professional, accessible, functional and responsive web design. The entire team has taken dedicated time and efforts to learn these design principles first hand. Our purpose is clear – **Universal, Creative Web design that works for everyone, everywhere and every time!**

### 3.2 Human Audit Seal:



LightHouse Works' visually impaired personnel shall actually test the website for compliance as per the section 508 and ADA requirements. The VGlobalTech technical team shall remediate any points discovered by LightHouse team and send the site for re-certification. Upon satisfactory completion LightHouse shall provide the Human Audit Seal that will be specific to the site and the VGlobalTech team shall put the seal on the site. This is an added layer of true Human Audit testing that provides full ADA compliance.

#### 4.0 Compliance Process Flow:



VGlobalTech.com ~ Experience Innovation

Page 7 of 11

Your strategic partner for Web Design, Software, Marketing, and SEO solutions.

Call: 321-947-7777 | Email: [contact@VGlobalTech.com](mailto:contact@VGlobalTech.com)

Private and Confidential Document. No part of this document shall be produced, sent, copied to any parties it is not intended for. It is intended for the entities listed clearly on this proposal. Any distribution without written consent shall be prosecuted.

## 5.0 Pricing Options

### Option 1 (recommended):

**Quarterly Technical & Human Audits:**  
**\$1200 / Four Audits**

- ✓ Covers all technical AND human audit aspects as per industry experts
- ✓ Discounted to cover both audits together
- ✓ Compliance seals renewed after every audit
- ✓ Ensure site and new content is in compliance with ALL standards
- ✓ Peace of mind

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Funding Requests 49-53



**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

**Funding Request 49**

09/23/19

Payee	Invoice #	General Fund FY19	General Fund FY20
<b>egis Insurance &amp; Risk Advisors</b>			
FY20 Insurance renewal	9651		\$5,750.00
<b>Fishkind &amp; Assoc.</b>			
August 2019: Reimbursables	24602	\$ 13.20	
<b>PFM Group Consulting</b>			
March-July 2019: Travel Expenses	105974	\$ 31.18	
March-July 2019: Travel Expenses	105935	\$ 292.50	
	<b>TOTAL</b>	<b>\$ 336.88</b>	<b>\$ 5,750.00</b>
	<b>CHECK AMOUNT REQUESTED</b>	<b>\$</b>	<b>6,086.88</b>

Secretary / Asst. Secretary

Chair / Vice Chairman

ENTERED  
ECS  
8/23/19

COMPANY: 4P

ACCOUNT: \_\_\_\_\_

CLASS: \_\_\_\_\_

APPROVED BY: Hector Pizarro

Please make check payable to:  
Magic Place CDD  
12051 Corporate Blvd.  
Orlando, FL 32817



**Magic Place Community Development District**  
**c/o PFM Group Consulting, LLC**  
**12051 Corporate Blvd**  
**Orlando, FL 32817**

# INVOICE

<b>Customer</b>	Magic Place Community Development District
<b>Acct #</b>	655
<b>Date</b>	09/13/2019
<b>Customer Service</b>	Charisse Bitner
<b>Page</b>	1 of 1

Payment Information	
<b>Invoice Summary</b>	\$ 5,750.00
<b>Payment Amount</b>	
<b>Payment for:</b>	Invoice#9651
100119673	

Thank You

Please detach and return with payment



Customer: Magic Place Community Development District

Invoice	Effective	Transaction	Description	Amount
9651	10/01/2019	Renew policy	Policy #100119673 10/01/2019-10/01/2020 Florida Insurance Alliance POL,EPLI,EBL,Herb & Pest - Renew policy Due Date: 9/13/2019	5,750.00
				<b>Total</b>
				\$ 5,750.00

ENTERED SEP 23 2019

Thank You

**FOR PAYMENTS SENT OVERNIGHT:**  
 Egis Insurance Advisors LLC, Fifth Third Wholesale Lockbox, Lockbox #234021, 4900 W. 95th St Oaklawn, IL 60453

<b>Remit Payment To: Egis Insurance Advisors, LLC</b>	(321)233-9939	<b>Date</b>
Lockbox 234021 PO Box 84021 Chicago, IL 60689-4002	sclimer@egisadvisors.com	09/13/2019



## **PREMIUM SUMMARY**

**Magic Place Community Development District  
c/o Fishkind & Associates, Inc  
12051 Corporate Blvd.  
Orlando, FL 32817**

**Term: October 1, 2019 to October 1, 2020**

**Quote Number: 100119673**

### **PREMIUM BREAKDOWN**

Property (Including Scheduled Inland Marine)	Not Included
Crime	Not Included
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$3,162
Public Officials and Employment Practices Liability	\$2,588
<b>TOTAL PREMIUM DUE</b>	<b>\$5,750</b>

### **IMPORTANT NOTE**

Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

### **Additional Notes:**

#### **Quote Subject To:**

Magic Place Community Development District making their website ADA Compliant. If not completed, an ADA Exclusion will be added to the policy.

Fishkind & Associates, Inc.  
12051 Corporate Blvd.  
Orlando, FL 32817



Magic Place CDD  
c/o Fishkind & Associates, Inc.  
12051 Corporate Blvd  
Orlando, FL 32817

## Invoice

Invoice #:	24602
9/13/2019	

File: MagicPlaceCDD

Services:	Amount
Conference Calls	13.20
ENTERED SEP 23 2019	

Please include the invoice  
number on your remittance  
and submit to:  
Fishkind & Associates, Inc.  
12051 Corporate Blvd.  
Orlando, FL 32817  
Ph: 407-382-3256  
Fax: 407-382-3254  
www.fishkind.com

Balance Due \$13.20

RECEIVED SEP 16 2019

# invoice

PAGE 3

INVOICE NUMBER 28299102  
INVOICE DATE 08/26/2019  
ACCOUNT NO. 85735742  
DUE DATE 09/25/2019  
TAX ID 58-2421656  
AMOUNT DUE USD\$577.17

## Conference Detail

MODERATOR 40323156 - Vivian Carvalho

LOCATION

BILLING REF# 1

BILLING REF# 2

BILLING REF# 3

BILLING REF# 4

CONF. NO	COST CENTER	CONF. DATE	CONF. TITLE / NAME / ANI	TIME	SERVICE	ACCESS TYPE	PERSONS	UNITS	RATE	CHARGE	TAX	CALL TOTAL
124713997		08/05/2019		9:55AM - 10:36AM	GLOBALMEET® AUDIO	TOLL FREE	1	41	0.00/MIN	0.00	0.00	
	Magic Place	08/05/2019	14072053629	9:56AM - 10:36AM	GLOBALMEET® AUDIO	TOLL FREE	1	40	0.00/MIN	0.00	0.00	
	Magic Reserve	08/05/2019	14074234000	9:57AM - 10:28AM	GLOBALMEET® AUDIO	TOLL FREE	1	31	0.00/MIN	0.00	0.00	
		08/05/2019	12158456540	9:59AM - 10:28AM	GLOBALMEET® AUDIO	TOLL FREE	1	29	0.00/MIN	0.00	0.00	0.00
124713997		08/14/2019	19417131116	12:13PM - 12:54PM	GLOBALMEET® AUDIO	TOLL FREE	1	41	0.00/MIN	0.00	0.00	
	Blackburn Creek	08/14/2019	19413281111	12:14PM - 12:54PM	GLOBALMEET® AUDIO	TOLL FREE	1	40	0.00/MIN	0.00	0.00	
		08/14/2019	12158456540	12:23PM - 12:54PM	GLOBALMEET® AUDIO	TOLL FREE	1	31	0.00/MIN	0.00	0.00	0.00
124713997		08/14/2019	12158456540	12:56PM - 2:28PM	GLOBALMEET® AUDIO	TOLL FREE	1	92	0.00/MIN	0.00	0.00	
	Feldstone	08/14/2019	19417488080	1:00PM - 1:44PM	GLOBALMEET® AUDIO	TOLL FREE	1	44	0.00/MIN	0.00	0.00	
		08/14/2019	19413043400	1:00PM - 2:28PM	GLOBALMEET® AUDIO	TOLL FREE	1	88	0.00/MIN	0.00	0.00	
		08/14/2019	19417131116	1:05PM - 2:28PM	GLOBALMEET® AUDIO	TOLL FREE	1	83	0.00/MIN	0.00	0.00	
		08/14/2019	14072053629	1:07PM - 2:28PM	GLOBALMEET® AUDIO	TOLL FREE	1	81	0.00/MIN	0.00	0.00	0.00
124713997	North River P	08/14/2019	18137120950	2:29PM - 2:32PM	GLOBALMEET® AUDIO	TOLL FREE	1	3	0.00/MIN	0.00	0.00	0.00
124713997	Silver Lake	08/14/2019	18137120950	2:30PM - 2:38PM	GLOBALMEET® AUDIO	TOLL FREE	1	8	0.00/MIN	0.00	0.00	0.00
124713997		08/15/2019	18132239400	10:55AM - 11:21AM	GLOBALMEET® AUDIO	TOLL FREE	1	26	0.00/MIN	0.00	0.00	
	Newport Tambo Bay	08/15/2019	18132239400	11:04AM - 11:21AM	GLOBALMEET® AUDIO	TOLL FREE	1	17	0.00/MIN	0.00	0.00	
		08/15/2019	18138808881	11:05AM - 11:21AM	GLOBALMEET® AUDIO	TOLL FREE	1	16	0.00/MIN	0.00	0.00	
		08/15/2019	12158456540	11:05AM - 11:21AM	GLOBALMEET® AUDIO	TOLL FREE	1	16	0.00/MIN	0.00	0.00	
		08/15/2019	14072053629	11:17AM - 11:20AM	GLOBALMEET® AUDIO	TOLL FREE	1	3	0.00/MIN	0.00	0.00	0.00
124713997		08/20/2019	12158456540	9:54AM - 10:16AM	GLOBALMEET® AUDIO	TOLL FREE	1	22	0.00/MIN	0.00	0.00	
	Magic Place	08/20/2019	12158456540	9:56AM - 10:16AM	GLOBALMEET® AUDIO	TOLL FREE	1	20	0.00/MIN	0.00	0.00	
		08/20/2019	14072053629	9:56AM - 10:16AM	GLOBALMEET® AUDIO	TOLL FREE	1	20	0.00/MIN	0.00	0.00	
		08/20/2019	13867367700	9:58AM - 10:16AM	GLOBALMEET® AUDIO	TOLL FREE	1	18	0.00/MIN	0.00	0.00	0.00
124713997		08/22/2019	19414177700	10:38AM - 10:41AM	GLOBALMEET® AUDIO	TOLL FREE	1	3	0.00/MIN	0.00	0.00	
		08/22/2019		10:38AM - 10:41AM	GLOBALMEET® AUDIO	TOLL FREE	1	3	0.00/MIN	0.00	0.00	
CONF. NO	COST CENTER	CONF. DATE	CONF. TITLE / NAME / ANI	TIME	SERVICE	ACCESS TYPE	PERSONS	UNITS	RATE	CHARGE	TAX	CALL TOTAL
		08/22/2019		10:38AM - 10:41AM	GLOBALMEET® AUDIO	TOLL FREE	1	3	0.00/MIN	0.00	0.00	0.00
124713997		08/23/2019	19413562584	9:54AM - 10:36AM	GLOBALMEET® AUDIO	TOLL FREE	1	42	0.00/MIN	0.00	0.00	
		08/23/2019	12158456540	9:57AM - 10:49AM	GLOBALMEET® AUDIO	TOLL FREE	1	52	0.00/MIN	0.00	0.00	

13.20



Date	Invoice Number
September 9, 2019	105974
Payment Terms	Due Date
Upon Receipt	September 9, 2019

**Bill To:**

Magic Place Community Development District  
c/o PFM Group Consulting District Accounting  
Department  
12051 Corporate Blvd  
Orlando, FL 32817  
United States of America

**Company Address:**

1735 Market Street  
43rd Floor  
Philadelphia, PA 19103  
+1 (215) 567-6100  
  
Federal Tax ID: 81-1642478

**Remittance Options:****Via Mail:**

PFM Group Consulting LLC  
PO Box 65126  
Baltimore, MD 21264-5126  
United States of America

**RE:** Billable Expenses through July, 2019.

Expenses	\$31.18
<b>Total Amount Due</b>	<b><u>\$31.18</u></b>



VIVIAN CARVALHO  
233 WISHING WELL CIRCLE SW  
PALM BAY, FL 32908

03/28/2019

Magic Place CDD  
Magic Reserve CDD

Dear Enterprise Customer,

We recently were notified by a toll authority that your rental vehicle incurred tolls during your rental period. As a result, and in order to help you avoid additional charges and/or penalties, we are immediately paying the Invoice Amount Due on your behalf. However, in accordance with the terms of your rental agreement, you are responsible for toll and convenience fee charges incurred during your rental period. We will be assessing these charges (plus applicable taxes and/or surcharges) to your credit card within five days of this letter.

If your rental is associated with a Corporate Account the tolls and fees may be covered by your company. Please check with your company administrator for details.

For a detailed list of your tolls please visit [www.htallic.com/tollpass](http://www.htallic.com/tollpass).

**Invoice/Notice Information**

**Invoice Number** : EHI83505909  
**Date/Time of Occurrence** : 03/04/2019 @ 11:37 AM  
**Invoice Desc** : Toll Service Charge  
**Total Amount Due:** \$7.55

**Contract Information**

**Renter Name** : CARVALHO\* VIVIAN\*  
**Renter Address** : 233 WISHING WELL CIRCLE  
SW  
PALM BAY, FL 32908  
**Rental Agreement Number** : 50P842

If you believe this invoice is issued in error, please call (877) 765-5201 to discuss further.

Sincerely,  
Customer Service Department



Magic Place CDD 3/4/2019 tolls = \$3.75  
Magic Reserve CDD 3/4/2019 tolls = \$3.75

\*\*\*FREE OFFER ON BACK!\*\*\*  
Wendy's Restaurant #00004859  
11251 University Blvd  
Orlando, FL 32817  
(407) 671-8511

#3064

Host: Dean 04/01/2019  
Cashier: Candy  
#3064 12:15 PM  
REPRINT# 1 30044  
Order Type: PUW

SW Avocado FULL 7.19  
NO Add Grilled  
Sub Spicy  
(2) SW Ranch Dressing  
MD Iced Tea 2.19

Total Items 2 9.38  
Tax 0.61

PUW Total 9.99

Mastercard #XXXXXXXXXXXX7264 \$9.99  
Auth:001092

\*\*\*\*\*  
Want a Free Sandwich?  
Take our Survey!  
[www.talktoWendys.com](http://www.talktoWendys.com)  
(See Back for Details)  
\*\*\*\*\*

--- Check Closed ---



4/2/2019

Mail - Vivian Carvalho - Outlook

**ENTERPRISE Rental Agreement 59J1H0**

DoNotReply@erac.com

Tue 4/2/2019 8:11 AM

To: VCARVALH8@HOTMAIL.COM <VCARVALH8@HOTMAIL.COM>



*Magic Place CDD*  
*Magic Reserve CDD*

RA #: 59J1H0

Renter: CARVALHO,VIVIAN

Dates & Times	Location
<b>Pickup</b>	
Apr 01, 2019 7:54 AM	1162 W NEW HAVEN AVE WEST MELBOURNE, FL 32904-4075 3214099534
<b>Return</b>	
Apr 02, 2019 8:08 AM	1162 W NEW HAVEN AVE WEST MELBOURNE, FL 32904-4075 3214099534

**Vehicle**

Make/Model: HYUN/TUCS

Color: PER MFG

Mileage: 173

Fuel Out: Empty

License: LDKM06

Unit #: 7R5Q3N

Fuel In: 1/4

Vehicle #: KU913395

Charges	Price/Unit	Total
TIME & DISTANCE 04/01 - 04/02	1 @ \$26.59/DAY	\$26.59
FL WASTE TIRE & BATTERY FEE	1 @ \$0.02/DAY	\$0.02
SC REC - FL SURCHG RECOV	1 @ \$2.00/DAY	\$2.00
VEHICLE LICENSE FEE RECOVERY	1 @ \$0.80/DAY	\$0.80
SALES TAX	7.0000%	\$2.06
<b>Total Charges:</b>		<b>\$31.47</b>

Charge To: MASTERCARD xxxx7264

2019-04-02 08:11:15

Enterprise 31.47  
Food 9.99  
Gas 13.40  

---

\$ 54.86 ÷ 2 = \$ 27.43 p/ District



Date	Invoice Number
September 9, 2019	105935
Payment Terms	Due Date
Upon Receipt	September 9, 2019

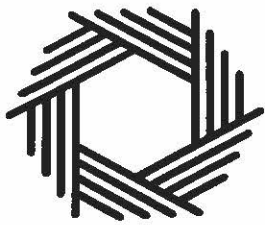
<b>Bill To:</b>  Magic Place Community Development District c/o PFM Group Consulting District Accounting Department 12051 Corporate Blvd Orlando, FL 32817 United States of America
--

<b>Company Address:</b>  1735 Market Street 43rd Floor Philadelphia, PA 19103 +1 (215) 567-6100  Federal Tax ID: 81-1642478
--

	<b>Via Mail:</b> PFM Group Consulting LLC PO Box 65126 Baltimore, MD 21264-5126 United States of America
--	--

**RE:** Billable Expenses through July, 2019.

Expenses	\$292.50
<b>Total Amount Due</b>	<b><u>\$292.50</u></b>



pfm

Date	Invoice Number
September 9, 2019	105935
Payment Terms	Due Date
Upon Receipt	September 9, 2019

### Expense Supporting Detail

Category	Worker	Transaction Date	Amount Billed
Gas (Rental Car)	Vivian Carvalho	05/13/19	\$17.25
Gas (Rental Car)	Vivian Carvalho	05/16/19	\$25.50
Gas (Rental Car)	Vivian Carvalho	06/03/19	\$11.00
Gas (Rental Car)	Vivian Carvalho	07/08/19	\$10.00
Gas (Rental Car)	Vivian Carvalho	07/16/19	\$18.50
Gas (Rental Car)			<b>\$82.25</b>
Meals	Vivian Carvalho	05/13/19	\$9.01
Meals	Vivian Carvalho	06/03/19	\$18.25
Meals	Vivian Carvalho	07/08/19	\$7.21
Meals	Vivian Carvalho	07/16/19	\$8.50
Meals			<b>\$42.97</b>
Rental Car	Vivian Carvalho	05/13/19	\$19.81
Rental Car	Vivian Carvalho	05/16/19	\$39.61
Rental Car	Vivian Carvalho	06/03/19	\$19.70
Rental Car	Vivian Carvalho	07/08/19	\$17.56
Rental Car	Vivian Carvalho	07/16/19	\$35.11
Rental Car			<b>\$131.79</b>
Tolls	Vivian Carvalho	04/01/19	\$14.55
Tolls	Vivian Carvalho	06/03/19	\$3.12
Tolls	Vivian Carvalho	07/08/19	\$6.02
Tolls	Vivian Carvalho	07/16/19	\$1.95
Tolls	Vivian Carvalho	07/16/19	\$9.85
Tolls			<b>\$35.49</b>
Total Expenses:			<b>\$292.50</b>

## ENTERPRISE Rental Agreement 5NQKK6

DoNotReply@erac.com

Tue 5/7/2019 7:51 AM

To: VCARVALH8@HOTMAIL.COM <VCARVALH8@HOTMAIL.COM>



RA #: 5NQKK6

Renter: CARVALHO,VIVIAN

Dates & Times	Location
<b>Pickup</b> May 06, 2019 8:11 AM	1162 W NEW HAVEN AVE WEST MELBOURNE, FL 32904-4075 3214099534
<b>Return</b> May 07, 2019 7:50 AM	1162 W NEW HAVEN AVE WEST MELBOURNE, FL 32904-4075 3214099534

### Vehicle

Make/Model: TOYO/RAV4

Color: SILVER

Mileage: 178

Fuel Out: 1/4

License: PQH592

Unit #: 7RBRY7

Fuel In: 1/2

Vehicle #: JW482663

Charges	Price/Unit	Total
TIME & DISTANCE 05/06 - 05/07	1 @ \$34.20/DAY	\$34.20
FL WASTE TIRE & BATTERY FEE	1 @ \$0.02/DAY	\$0.02
SC REC - FL SURCHG RECOV	1 @ \$2.00/DAY	\$2.00
VEHICLE LICENSE FEE RECOVERY	1 @ \$0.80/DAY	\$0.80
SALES TAX	7.0000%	\$2.59
<b>Total Charges:</b>		<b>\$39.61</b>

Charge To:

MASTERCARD xxxx7264

2019-05-07 07:51:25

Magic Place  
Rental = \$19.805  
Food = \$9.01  
Gas = \$7.25 + 10.00  
Total = \$46.065

Magic Reserve  
Rental = 19.805  
Food = \$9.01  
Gas = \$7.25 + 10.00  
Total = \$46.065

Free Large French Fries  
Go to [www.mcdonalds.com](http://www.mcdonalds.com) within 7 days  
and tell us about your visit.  
Validation Code: \_\_\_\_\_  
Expires 30 days after receipt date.  
Valid at participating US McDonald's.  
Survey Code:  
08337-13260-50619-03295-00035-2

McDonald's Restaurant #3837  
2460 W NEW HAVEN AVE

FL  
BREVARD  
WEST MELBOURNE, FL 32901  
TEL# 321-3023160

KEN 13 05/06/2013 08:25 AM  
Order 26

1 Large 2.29  
1 8 Newest Iced Tea 1.00

Subtotal 3.29

Tax 0.23

Tax and Total 3.52

Cash 3.52

Change 0.00

MEMO 114741

CARD 115.55 ACCOUNT#

MasterCard SALE \*\*\*\*\*47264

TRANSACTION AMOUNT 3.52

CHIEF P.O.

AUTHORIZATION CODE - 003212

SEEN 148150

AID: 41000000041010



GIOVANNI'S  
4250 Alafaya  
Oviedo, FL 32765  
(407) 359-5900

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

Date: May06'19 12:17PM

Card Type: MASTER CARD

Acct #: XXXXXXXXXXXXX7264

Card Entry: SWIPED

Trans Type: PURCHASE

Trans Key: L11000994430411

Auth Code: 00660Z

Check: 7802

Table: 15/1

Server: 320 christin

Subtotal: 12.50

TIP 2.00

TOTAL 14.50

PRINT

SIGNATURE

BUY DRESSING ONLINE  
[GiovannisDressing.com](http://GiovannisDressing.com)

CUMBERLAND FARMS  
STORE 9780 STATION 1432  
105 MALABAR ROAD NE  
PALM BAY  
FL 32907  
FACILITY# 206236  
PHONE# 321-953-6057

- ORIGINAL -  
Receipt# 216176  
Date 05/08/19 Time 07:03  
Payment Code 08  
Acct# XXXXXXXXXXXXX5192  
Pump# 05 UNLEAD  
Gallons 11.421  
Price/Gallon \$ 2.659  
Total Amount \$ 30.37

SALE - Card Swiped  
Reference# 100263639  
Batch# 3 Seq# 62  
Approval# 293131  
XXXXXXXXXXXXX5192

\*\*\*\*\*  
TELL US HOW WE DID  
FOR A CHANCE TO WIN  
A \$100 GIFT CARD  
By completing an online  
survey at  
<http://guestsurvey.cumberlandfarms.com>  
or by Paper Pamphlets  
Located in Stores  
\*\*\*\*\*

We Appreciate Your  
Business  
Questions or Comments  
Please Call  
1-800-225-9702

**ENTERPRISE RENTAL AGREEMENT 5QZRQK**

Customerservice@enterprise.com

Wed 5/15/2019 5:36 PM

To: vcarvalh8@hotmail.com &lt;vcarvalh8@hotmail.com&gt;

**ENTERPRISE LEASING COMPANY OF ORLANDO, 1162 W NEW HAVEN AVE, WEST MELBOURNE, FL 329044075 (321) 409-9534****RENTAL AGREEMENT REF#**  
321646 5QZRQK**RENTER**  
CARVALHO, VIVIAN**DATE & TIME OUT**  
05/13/2019 08:23 AM  
**DATE & TIME IN**  
05/15/2019 08:34 AM**BILLING CYCLE**  
24-HOUR**VEH #1 2018 MITS OUTL ES4W**  
VIN# JA4AZ3A38JZ061446  
LIC# JBY5397  
MILES DRIVEN 30**RATE SOURCE ACCOUNT**  
PFM GROUP**SUMMARY OF CHARGES**

Charge Description	Date	Quantity	Per	Rate	Total
TIME & DISTANCE	05/13 - 05/15	2	DAY	\$34.20	\$68.40
REFUELING CHARGE	05/13 - 05/15				\$0.00
<b>Subtotal:</b>					<b>\$68.40</b>

**Taxes & Surcharges**

FL WASTE TIRE & BATTERY FEE	05/13 - 05/15	2	DAY	\$0.02	\$0.04
SALES TAX	05/13 - 05/15			7%	\$5.18
SC REC - FL SURCHG RECOV	05/13 - 05/15	2	DAY	\$2.00	\$4.00
VEHICLE LICENSE FEE	05/13 - 05/15	2	DAY	\$0.80	\$1.60
RECOVERY					
<b>Total Charges:</b>					<b>\$79.22</b>

**Bill-To / Deposits**

DEPOSITS (\$79.22)

**Total Amount Due****\$0.00****PAYMENT INFORMATION****AMOUNT PAID**  
\$79.22**TYPE**  
Mastercard**CREDIT CARD NUMBER**  
xxxxxxxxxxxx7264

Magic Place

Rental : \$ 39.61

Gas: \$ 25.50

Total = \$ 65.11

25.50

mobil

landstar

5/13/2019

1:13pm

VI  
EX  
50  
YC  
C  
M  
B  
C

**Rental Agreement Summary**


RA#: 5YRZN6

Renter: VIVIAN CARVALHO

PUBLIC FINANCIAL MANAGEMENT

Billing Cycle: 24-HOUR

Dates & Times	Location
<b>Pick up</b>	
Monday, June 3, 2019 8:20 AM	1162 W NEW HAVEN AVE
Start Charges:	WEST MELBOURNE,
Monday, June 3, 2019 8:20 AM	FL 32904-4075
	(321) 409-9534
<b>Anticipated Return</b>	
Tuesday, June 4, 2019 8:00 AM	1162 W NEW HAVEN AVE
	WEST MELBOURNE,
	FL 32904-4075
	(321) 409-9534

 Vehicle	
2019 MAZD CX5 G12W BLACK	License: FL LDBT03
VIN: JM3KFADM5K1551975	Vehicle: 7RWMSM
Pickup: 06/03/2019 @ 8:20 AM	ODO:6044 Fuel:EMPTY

Vehicle Condition:

No Damage Documented

**\$ Summary of Charges****\$ Estimated Renter Charges**

Charges	Price/Unit	Total
TIME & DISTANCE		
6/3/19-6/4/19	\$34.00 / Day	\$34.00
NO CHARGE		
DISTANCE	\$0.00 / Mile	\$0.00
6/3/19-6/4/19		
DAILY RATE:	\$34.00 / Day	
WEEKLY RATE:	\$195.00 / Week	
HOURLY RATE:	\$8.50 / Hour	
REFUELING CHARGE	\$3.77 / Gallons	\$0.00

**Optional Protections Accepted**

No optional protections accepted.

**Optional Protections Declined**

PAUPEC	@ \$6.30 / Day	\$0.00
SUPPLEMENTAL		
LIABILITY	@ \$17.95 / Day	\$0.00
PROTECTION 2		
DAMAGE WAIVER	@ \$20.99 / Day	\$0.00
RAP	@ \$4.99 / Day	\$0.00

**Renter Acknowledgement of Accepted and Declined Protections**

I acknowledge that I have accepted or declined protections as indicated above.

Magic Place CDD

Rental = \$ 19.70  
 Gas = \$ 11.00  
 Total = \$ 48.95

Vc

**Taxes and Fees**

FL WASTE TIRE & BATTERY FEE	\$0.02 / Day	\$0.02
VEHICLE LICENSE FEE RECOVERY	\$0.80 / Day	\$0.80
SC REC - FL SURCHG RECOV	\$2.00 / Day	\$2.00
SALES TAX (7%)	7%	\$2.58
Total Estimated Charge:		\$39.40

**Payments:**

MASTERCARD \*\*\*\*\*8315 Auth (\$239.40)

**Renter Acknowledgement of Charges**

I acknowledge that I have reviewed and agree to all Estimated Renter Charges and fees listed on Summary of Charges and further agree to pay for final charges in accordance with the Terms and Conditions of this Rental Agreement.

Vc

Owner: ENTERPRISE LEASING COMPANY OF ORLANDO, LLC

**Additional Drivers**

No Additional Drivers are authorized to drive the vehicle with the exception of the drivers listed below.

(Additional driver names listed here if applicable)

Please keep this Rental Agreement Summary with you in the vehicle during the rental.

 **Local Addenda**

Failure to return rental property or equipment upon expiration of the rental period and failure to pay all amounts due (including costs for damage to the property or equipment) are evidence of abandonment or refusal to redeliver the property, punishable in accordance with section 812.155 and/or section 817.52 of the Florida Statutes.

SC REC IS THE FLORIDA STATE RENTAL CAR SURCHARGE. SEE RENTAL AGREEMENT JACKET PARAGRAPH 3.B.8.

VLF REC IS THE VEHICLE LICENSE FEE RECOVERY. SEE RENTAL AGREEMENT JACKET PARAGRAPH 3.B.8.

Magic Reserve CDD  
 Rental = \$ 19.70  
 Gas = \$ 11.00  
 Total = \$ 48.95



Thankyou!

**Bahama Breeze**  
1200 N. Alafaya Trail  
Waterford Lakes, FL 32828  
407-658-6770

**Table 309**

Samantha Mc  
12:38:38 06/03/2019

Check # :80625-3045

Gst 2

Guest No.1  
1 Beef Empanadas 9.79  
1 Coconut Shrimp Tacos Combo 9.99  
Seafood Chowder Cup

Guest No.2  
1 Cuban Sandwich 9.79  
Black Bean Soup

ID # 3045 1548 0625

\*\*\*\*\*  
\* We value your opinion. Please \*  
\* tell us about your dining \*  
\* experience by completing an \*  
\* online survey within 7 days of \*  
\* your visit. You could win a \*  
\* \$1,000 Grand Prize or 1 of 100 \*  
\* \$50 prizes. Winners are drawn \*  
\* monthly!!! \*  
\* \*  
\* To complete the survey and enter \*  
\* the contest, go to \*  
\* www.BahamaBreezeSurvey.com and \*  
\* enter the ID on this receipt. \*  
\* NO PURCHASE NECESSARY. Void where \*  
\* prohibited. See Official Rules at \*  
\* www.BahamaBreezeSurvey.com. \*  
\*\*\*\*\*  
(OFFER EXPIRES Jun 10, 2019)

**Duplicate Receipt  
Stored Order**

Subtotal 29.57  
Sales Tax 1.93

**Total 31.50**

Tip Not Included. Tip guide is  
provided for your convenience.

Tip is calculated 20% - \$6.30  
after tax and 18% - \$5.67  
before discounts 15% - \$4.72

**Dine In**

Visit us at  
www.BahamaBreeze.com

**Bahama Breeze**  
1200 N. Alafaya Trail  
Waterford Lakes, FL 32828  
407-658-6770

Check # :80625-3045

**Table 309**

Samantha Mc  
12:42 06/03/2019  
Transaction #:1339191151

Gst 2

AID: A0000000041010  
TC: 007816A86CFBEC01  
App Name/Label: MASTERCARD  
Card Verification: Signature  
Tran DataSource: Chip

ID # 3045 1548 0625

\*\*\*\*\*  
\* We value your opinion. Please \*  
\* tell us about your dining \*  
\* experience by completing an \*  
\* online survey within 7 days of \*  
\* your visit. You could win a \*  
\* \$1,000 Grand Prize or 1 of 100 \*  
\* \$50 prizes. Winners are drawn \*  
\* monthly!!! \*  
\* \*  
\* To complete the survey and enter \*  
\* the contest, go to \*  
\* www.BahamaBreezeSurvey.com and \*  
\* enter the ID on this receipt. \*  
\* NO PURCHASE NECESSARY. Void where \*  
\* prohibited. See Official Rules at \*  
\* www.BahamaBreezeSurvey.com. \*  
\*\*\*\*\*  
(OFFER EXPIRES Jun 10, 2019)

Card Number Auth Code  
XXXXXXXXXXXX8315 06700Z  
Master Card


**Check Amount 31.50**

Tip Not Included. Tip guide is  
provided for your convenience.

Tip is calculated 20% - \$6.30  
after tax and 18% - \$5.67  
before discounts 15% - \$4.72

Tip..... 5.00

Total... 36.50

X   
Cardmember agrees to pay total in  
accordance with agreement governing  
use of such card.

Guest Copy

6/3/2019 11:46:55 AM  
Order Number: 2071426  
Circle K 2707432  
10030 University Blvd  
Orlando, FL 32817  
(407) 657-6356  
Register: 100 ICR  
(DUPLICATE RECEIPT)  
( DUPLICATE RECEIPT )

Pay at Pump Sale  
Pump # 3 UNL-REG  
9.171 Gallons @ \$2.399/Gal \$22.00  
Sub. Total: \$22.00  
Tax: \$0.00  
Total: \$22.00  
Discount Total: \$0.00  
MASTERCARD: \$22.00  
**Change \$0.00**

MASTERCARD  
XXXX XXXX XXXX 8315

Choose Shell V-Power  
NITRO+ Premium  
Gasoline.  
Our best (most  
advanced) fuel...

06/03/2019 11:46:27

**Thank You  
Come Again**



Rental Agreement Summary  
RA#: 6BGTFF  
Renter: VIVIAN CARVALHO  
PUBLIC FINANCIAL MANAGEMENT  
Billing Cycle: 24-HOUR

Dates & Times	Location
Pick up	
Monday, July 8, 2019 8:03 AM	1162 W NEW HAVEN AVE
Start Charges:	WEST MELBOURNE,
Monday, July 8, 2019 8:03 AM	FL 32904-4075
	(321) 409-9534
Anticipated Return	
Friday, July 12, 2019 5:30 PM	1162 W NEW HAVEN AVE
	WEST MELBOURNE,
	FL 32904-4075
	(321) 409-9534

Vehicle	
2019 HYUN TUCS SE2 PER MFG SPEC	License: FL KCG158
VIN: KM8J23A40KU941912	Vehicle: 7SVFP2
Pickup:	ODO:8913 Fuel:1/2
07/08/2019 @ 8:03 AM	
Vehicle Condition:	

No Damage Documented

Summary of Charges		
Estimated Renter Charges		
Charges	Price/Unit	Total
TIME & DISTANCE		
7/8/19-7/12/19	\$30.00 / Day	\$150.00
NO CHARGE		
DISTANCE	\$0.00 / Mile	\$0.00
7/8/19-7/12/19		
DAILY RATE:	\$30.00 / Day	
WEEKLY RATE:	\$175.00 / Week	
HOURLY RATE:	\$7.50 / Hour	
REFUELING CHARGE	\$3.74 / Gallons	\$0.00

#### Optional Protections Accepted

No optional protections accepted.

Optional Protections Declined		
DAMAGE WAIVER	@ \$20.99 / Day	\$0.00
RAP	@ \$4.99 / Day	\$0.00
SUPPLEMENTAL		
LIABILITY	@ \$17.95 / Day	\$0.00
PROTECTION 2		
PAI/PEC	@ \$6.30 / Day	\$0.00

Renter Acknowledgement of Accepted and Declined Protections

I acknowledge that I have accepted or declined protections as indicated above.

#### Taxes and Fees

VEHICLE LICENSE	\$0.80 / Day	\$4.00
FEE RECOVERY		
SC REC - FL SURCHG	\$2.00 / Day	\$10.00
RECOV		
FL WASTE TIRE &	\$0.02 / Day	\$0.10
BATTERY FEE		
SALES TAX (7%)	7%	\$11.49
Total Estimated Charge:		\$175.59

Payments:

#### Renter Acknowledgement of Charges

I acknowledge that I have reviewed and agree to all Estimated Renter Charges and fees listed on Summary of Charges and further agree to pay for final charges in accordance with the Terms and Conditions of this Rental Agreement.

Owner: ENTERPRISE LEASING COMPANY OF ORLANDO, LLC

#### Additional Drivers

No Additional Drivers are authorized to drive the vehicle with the exception of the drivers listed below.  
(Additional driver names listed here if applicable)

Please keep this Rental Agreement Summary with you in the vehicle during the rental.

#### Local Addenda

OPTIONAL PRODUCTS NOTICE: WE OFFER FOR AN ADDITIONAL CHARGE THE FOLLOWING OPTIONAL PRODUCTS: DAMAGE WAIVER; PERSONAL ACCIDENT INSURANCE/ PERSONAL EFFECTS COVERAGE; SUPPLEMENTAL LIABILITY PROTECTION AND ROADSIDE ASSISTANCE PROTECTION. BEFORE DECIDING TO PURCHASE ANY OF THESE PRODUCTS, YOU MAY WISH TO DETERMINE WHETHER YOUR PERSONAL INSURANCE, CREDIT CARD OR OTHER COVERAGE PROVIDES YOU PROTECTION DURING THE RENTAL PERIOD. THE PURCHASE OF ANY OF THESE PRODUCTS IS NOT REQUIRED TO RENT VEHICLE.

Magic Place CDD 7/8/2019

Rental = \$35.15 ÷ 2 Districts = \$17.56

meals = \$14.42 ÷ 2 Districts = \$7.21

gas = \$10.00 ÷ 2 Districts = \$5.00

\$34.77

RaceTrac 601  
11801 University Blv  
Orlando , FL 32817  
(407) 249-9215  
For Guest Experience  
Comments, Please  
Call 888.636.5589 or  
go to racetrac.com

Term: JD12086375001  
Appr: 00829Z  
Seq#: 030171  
PUMP No. 18  
Grade: Unl-87  
Gallons: 7.607 G  
Price: \$2.629/Gal  
Total Fuel: \$20.00  
As advertised,  
E20 Flex Fuel may be  
offered in place of  
E15 Gasoline  
TOTAL SALE \$20.00  
MasterCard \$20.00

Capture

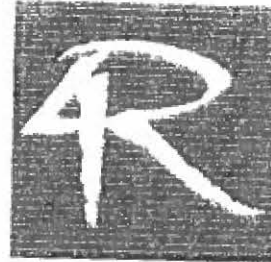
MasterCard  
XXXXXXXXXXXX8330  
Swiped

07/08/2019 11:38:52

I agree to pay the  
above Total Amount  
according to Card  
Issuer Agreement.  
Download our app!

HOW ARE WE DOING?  
GUEST@RACETRAC.COM  
7/8/2019 11:40:49

GAS



4 Rivers Smokehouse UCF  
Dine In  
11764 University Blvd.  
Orlando, FL 32817  
844-474-8377

80 Jordyn S

Chk 2221 Jul08'19 12:01PM

1 Farmhouse Salad	Add PP	10.99
1 Med Drink		2.55
XXXXXXXXXXXX8330		
Mastercard		14.42
Subtotal		13.54
Tax Total		0.88
Payment Made		14.42

\*\*\*\*\*  
WE'D LOVE YOUR OPINION  
\*\*\*\*\*  
Just take our Guest Satisfaction  
Survey & get a FREE SANDWICH  
with purchase of another  
sandwich.

Go to [www.4rivers.tellev.com](http://www.4rivers.tellev.com) &  
enter survey code below.  
Complete survey within 5 days  
of visit & we'll then send you  
an email with  
redemption details

YOUR SURVEY CODE IS:  
\* 10207 - 02712 - 01189 \*  
\*\*\*\*\*  
THANK YOU!

MEAL

# ENTERPRISE RENTAL AGREEMENT 6DWK3K

Customerservice@enterprise.com

Wed 7/17/2019 8:53 AM

To: vcarvalh8@hotmail.com <vcarvalh8@hotmail.com>

ENTERPRISE LEASING COMPANY OF ORLANDO, 1162 W NEW HAVEN AVE, WEST  
MELBOURNE, FL 329044075 (321) 409-9534

**RENTAL AGREEMENT REF#**  
323337 6DWK3K

**RENTER**

CARVALHO, VIVIAN

**DATE & TIME OUT**

07/15/2019 08:51 AM

**DATE & TIME IN**

07/17/2019 08:51 AM

**BILLING CYCLE**

24-HOUR

**VEH**

#1 2019 TOYO RAV4 XLE2

VIN# JTMW1RFV5KD012266

LIC# HLAX32

MILES DRIVEN 170

**RATE SOURCE ACCOUNT**

PUBLIC FINANCIAL  
MANAGEMENT

**SUMMARY OF CHARGES**

Charge Description	Date	Quantity	Per	Rate	Total
TIME & DISTANCE	07/15 - 07/17	2	DAY	\$30.00	\$60.00
REFUELING CHARGE	07/15 - 07/17				\$0.00
<b>Subtotal:</b>					<b>\$60.00</b>
<b>Taxes &amp; Surcharges</b>					
FL WASTE TIRE & BATTERY FEE	07/15 - 07/17	2	DAY	\$0.02	\$0.04
SALES TAX	07/15 - 07/17			7%	\$4.59
SC REC - FL SURCHG	07/15 - 07/17	2	DAY	\$2.00	\$4.00
RECOV					
VEHICLE LICENSE FEE	07/15 - 07/17	2	DAY	\$0.80	\$1.60
RECOVERY					
<b>Total Charges:</b>					<b>\$70.23</b>

**Bill-To / Deposits**

DEPOSITS (\$70.23)

**Total Amount Due**

**\$0.00**

**PAYMENT INFORMATION**

**AMOUNT PAID**

\$70.23

**TYPE**

Mastercard

**CREDIT CARD NUMBER**

xxxxxxxxxxxx8330

/per  
Day  
Amount  
\$35.11

Magic Place CDD  
Continued/BOS  
Special BOS/

7/16/2019

Rental = \$ 35.11

Meals = \$ 8.50

Gas = \$ 18.50

Total = \$ 62.11

# RaceTrac 601

11801 University Blvd  
Orlando, FL 32817  
(407) 249-9215

For Guest Experience, Comments  
Please Call 888.636.5589  
Or go to racetrac.com  
( DUPLICATE RECEIPT )

Tax Description	Qty	Amount
Unl-87	Pump 16	
	6.854 G @ \$2.699/ G	\$18.50
As advertised, E20 Flex Fuel may be offered in place of E15 Gasoline		
Sub Total		\$18.50
Tax:		\$0.00
<b>Total</b>		<b>\$18.50</b>
MasterCard:		\$18.50
Change		\$0.00

Capture

MasterCard  
XXXXXXXXXXXX8330  
Swiped

07/16/2019 11:24:42

I agree to pay the  
above Total Amount  
according to Card  
Issuer Agreement.

Term: JD12086375001  
Appr: 01655Z  
Seq#: 040143

( DUPLICATE RECEIPT )

REG: 100CSH: ICR      TRAN: 1177128  
7/16/2019 11:25:01 AM  
Download the RaceTrac rewards app today  
Enjoy \$1 Any Size Fountain Any Time

HOW ARE WE DOING?  
GUEST@RACETRAC.COM

GAS

Tijuana Flats  
11551 UNIVERSITY BLVD  
Ste. 6  
407-601-4935

Host: Cashier  
VIVIAN

07/16/2019  
11:34 AM  
30012

Dos Tacos	5.99
Small Guacamole	1.99

Tell us about your experience and enjoy  
a Free Taco on your next visit.  
Go to  
<https://tflatslistens.smg.com> within  
the next 7 days and use the code below  
to complete a brief survey:

| 216 117 000 068 114 |

Bring back this receipt with the  
validation code and receive a free  
chicken, beef or bean taco with  
purchase of an adult entrée.

Validation Code: \_\_\_\_\_

Once the code is issued you have  
30 days to redeem the code at any  
Tijuana Flats location.

Subtotal	7.98
Tax	0.52

**EAT IN Total      8.50**

D/Cancelled  
MASTERCARD #XXXXXXXXXX8330      8.50  
Auth:01675Z

Tip : \_\_\_\_\_

TOTAL : \_\_\_\_\_  
TOTAL :

SIGNATURE : \_\_\_\_\_

MEALS

--- Check Closed ---

Print



## Itemized Receipt

Below is a summarized receipt of toll activity from your recent rental.

### Your Information

**Customer Name :** VIVIAN CARVALHO

### Your Card Information

**CC Type :** MASTER CARD

**CC Number :** \*\*\*\*\*7264

### Your Payment Information

**Statement ID :** EHI86934991

**Total Toll Amount :** \$10.60

**Service Charge :** \$3.95

\$3.95 per toll usage day, max \$19.75 per rental

**Total Charges :** \$14.55

### Your Rental Information

**Rental Agency :** Enterprise

**Contract/Rental Agreement Number :** 59J1H0

**Pick up Date and Time :** 4/1/2019 7:54:00 AM  
(WEST MELBOURNE, FL)

**Return Date and Time :** 4/2/2019 8:08:00 AM  
(WEST MELBOURNE, FL)

## Tolling Summary

Toll Date Time	Transportation Agent	Entry Plaza	Exit Plaza	Vehicle Class	Toll Fee
04/01/2019 5:14:21 PM	Orlando-Orange County Expressway Authority	--	DALLAS-M	2	\$1.70
04/01/2019 5:07:03 PM	Orlando-Orange County Expressway Authority	--	BCHLINE-M	2	\$1.20
04/01/2019 5:03:35 PM	Orlando-Orange County Expressway Authority	--	CURRY-M	2	\$1.20
04/01/2019 4:57:09 PM	Orlando-Orange County Expressway Authority	--	UNIV-M	2	\$1.20
04/01/2019 11:16:28 AM	Orlando-Orange County Expressway Authority	--	UNIV-M	2	\$1.20
04/01/2019 11:09:58 AM	Orlando-Orange County Expressway Authority	--	CURRY-M	2	\$1.20
04/01/2019 10:58:13 AM	Orlando-Orange County Expressway Authority	--	BOGGY-M	2	\$1.95
04/01/2019 10:53:29 AM	Orlando-Orange County Expressway Authority	--	OBT417-ON	2	\$0.95

Please note, there may be a delay on tolls being posted to your receipt due to a delay of the Transportation Agencies consolidated and posting tolls in a timely manner. In the event additional tolls are forwarded to us, we will process them and forward an additional e-receipt to you as soon as possible.

Print



## Itemized Receipt

Below is a summarized receipt of toll activity from your recent rental.

### Your Information

**Customer Name :** VIVIAN CARVALHO

### Your Card Information

**CC Type :** MASTER CARD

**CC Number :** \*\*\*\*\*8315

### Your Payment Information

**Statement ID :** EHI90825602

**Total Toll Amount :** \$6.25

**Service Charge :** \$0.00

\$3.95 per toll usage day, max \$19.75 per rental

**Total Charges :** \$6.25 *12 3.12*

### Your Rental Information

**Rental Agency :** Enterprise

**Contract/Rental Agreement Number :** 5YRZN6

**Pick up Date and Time :** 6/3/2019 8:20:00 AM  
(WEST MELBOURNE, FL)

**Return Date and Time :** 6/4/2019 8:15:00 AM  
(WEST MELBOURNE, FL)

## Tolling Summary

Toll Date Time	Transportation Agent	Entry Plaza	Exit Plaza	Vehicle Class	Toll Fee
06/03/2019 5:09:57 PM	SR-528	--	DALLAS-M	2	\$1.70
06/03/2019 4:58:18 PM	SR-417	--	CURRY-M	2	\$1.20
06/03/2019 4:51:37 PM	SR-417	--	UNIV-M	2	\$1.20
06/03/2019 11:36:20 AM	SR-417	--	CURRY-M	2	\$1.20
06/03/2019 11:20:22 AM	SR-417	--	OBT417-ON	2	\$0.95

Please note, there may be a delay on tolls being posted to your receipt due to a delay of the Transportation Agencies consolidated and posting tolls in a timely manner. In the event additional tolls are forwarded to us, we will process them and forward an additional e-receipt to you as soon as possible.

If you have any questions regarding toll activity that is listed on the receipt please contact us at 877-860-1258.



Tax Date	Tax Authority	Tax ID	Description	Quantity	Amount	Notes
07/10/2019 7:40:56 AM	Orlando-Orange County Expressway Authority	--	BOGGY CRK (M)	2	\$1.95	NE
07/10/2019 7:31:21 AM	Orlando-Orange County Expressway Authority	--	SR528 BEACHLINE WEST ORT W MP6	2	\$1.25	NE
07/09/2019 5:16:07 PM	Orlando-Orange County Expressway Authority	--	DALLAS (M)	2	\$1.50	TO
07/09/2019 5:08:18 PM	Orlando-Orange County Expressway Authority	--	SR528 BEACHLINE WEST ORT W MP6	2	\$1.25	TC
07/09/2019 5:04:05 PM	Orlando-Orange County Expressway Authority	--	CURRY FORD (M)	2	\$1.20	TC
07/09/2019 4:54:36 PM	Orlando-Orange County Expressway Authority	--	UNIVERSITY (M)	2	\$1.00	TC
07/09/2019 12:39:12 PM	Florida Department of Transportation	--	SR 417 LAKE JESUP ML SB MP47	2	\$2.50	T
07/08/2019 5:02:50 PM	Orlando-Orange County Expressway Authority	--	DALLAS (M)	2	\$1.50	T
07/08/2019 4:55:25 PM	Orlando-Orange County Expressway Authority	--	SR528 BEACHLINE WEST ORT W MP6	2	\$1.25	M
07/08/2019 4:51:35 PM	Orlando-Orange County Expressway Authority	--	CURRY FORD (M)	2	\$1.20	N
07/08/2019 4:45:12 PM	Orlando-Orange County Expressway Authority	--	UNIVERSITY (M)	2	\$1.00	T
07/08/2019 11:24:44 AM	Orlando-Orange County Expressway Authority	--	CURRY FORD (M)	2	\$1.20	T
07/08/2019 11:12:54 AM	Orlando-Orange County Expressway Authority	--	BOGGY CRK (M)	2	\$1.95	M

Please note, there may be a delay on tolls being posted to your receipt due to a delay of the Transportation Agencies consolidated and posting tolls in a timely manner. In the event additional tolls are forwarded to us, we will process them and forward an additional receipt to you as soon as possible.

If you have any questions regarding toll activity that is listed on the receipt please contact us at 877-860-1258.

3.95 Fee

12.05 / 2

6.02



## Itemized Receipt

Below is a summarized receipt of toll activity from your recent rental.

**Customer Name :** VIVIAN CARVALHO

**CC Type :** MASTER CARD

**CC Number :** \*\*\*\*\*8330

**Statement ID :** EHI91563064

**Rental Agency :** Enterprise

**Total Toll Amount :** \$3.20

**Contract/Rental Agreement Number :** 6DWK3K

**Service Charge :** \$0.00

**Pick up Date and Time :** 7/15/2019 8:51:00 AM  
(WEST MELBOURNE, FL)

\$3.95 per toll usage day, max \$19.75 per rental

**Total Charges :** \$3.20

**Return Date and Time :** 7/17/2019 8:51:00 AM  
(WEST MELBOURNE, FL)

### Tolling Summary

07/16/2019 11:01:02 AM	SR-417	--	BOGGY-M	2	\$1.95	✓
07/15/2019 4:49:35 PM	SR-528	--	BCHLINE-M	2	\$1.25	✓

Please note, there may be a delay on tolls being posted to your receipt due to a delay of the Transportation Agencies consolidated and posting tolls in a timely manner. In the event additional tolls are forwarded to us, we will process them and forward an additional e-receipt to you as soon as possible.

If you have any questions regarding toll activity that is listed on the receipt please contact us at 877-860-1258.

Print



## Itemized Receipt

Below is a summarized receipt of toll activity from your recent rental.

### Your Information

**Customer Name :** VIVIAN CARVALHO

### Your Card Information

**CC Type :** MASTER CARD

**CC Number :** \*\*\*\*\*8330

### Your Payment Information

**Statement ID :** EHI90217000

**Total Toll Amount :** \$12.10

**Service Charge :** \$7.90

\$3.95 per toll usage day, max \$19.75 per rental

**Total Charges :** \$20.00

### Your Rental Information

**Rental Agency :** Enterprise

**Contract/Rental Agreement Number :** 6DWK3K

**Pick up Date and Time :** 7/15/2019 8:51:00 AM  
(WEST MELBOURNE, FL)

**Return Date and Time :** 7/17/2019 8:51:00 AM  
(WEST MELBOURNE, FL)

total 9.85

## Tolling Summary

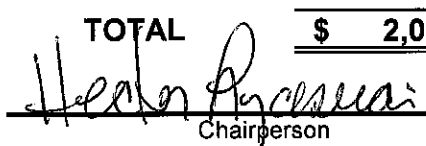
fee 3.95

Toll Date Time	Transportation Agent	Entry Plaza	Exit Plaza	Vehicle Class	Toll Fee	
07/16/2019 4:55:26 PM	SR-528	--	DALLAS-M	2	\$1.50	MP
07/16/2019 4:43:23 PM	SR-417	--	CURRY-M	2	\$1.20	MP
07/16/2019 4:36:40 PM	SR-417	--	UNIV-M	2	\$1.00	MP
07/16/2019 11:17:55 AM	SR-417	--	UNIV-M	2	\$1.00	MP
07/16/2019 11:11:41 AM	SR-417	--	CURRY-M	2	\$1.20	MP
07/15/2019 4:57:04 PM	SR-528	--	DALLAS-M	2	\$1.50	PID
07/15/2019 4:45:50 PM	SR-417	--	CURRY-M	2	\$1.20	PID
07/15/2019	SR-417	--	UNIV-M	2	\$1.00	PID

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

**Funding Request No. 50**

9/30/2019

Item No.	Payee	Invoice Billing #		
1	<b>PFM Group Consulting, LLC</b>			
	September 2019 District Management Fee	DM-09-2019-0035	\$	2,083.33
	August 2019 Postage	OE-EXP-00408	\$	2.50
			<b>TOTAL</b>	<b>\$ 2,085.83</b>
<hr/> Secretary		<hr/>  Chairperson		

Please make check payable to:  
Magic Place CDD  
12051 Corporate Boulevard  
Orlando, FL 32817  
(407) 382-3256



Date	Invoice Number
September 24, 2019	DM-09-2019-0035
Payment Terms	Due Date
Upon Receipt	September 24, 2019

**Bill To:**

Magic Place Community Development District  
c/o PFM Group Consulting District Accounting  
Department  
12051 Corporate Blvd  
Orlando, FL 32817

**Company Address:**

1735 Market Street  
43rd Floor  
Philadelphia, PA 19103  
+1 (215) 567-6100  
  
Federal Tax ID: 81-1642478

**Via Mail:**

PFM Group Consulting LLC  
PO Box 65126  
Baltimore, MD 21264-5126  
United States of America

**RE:** District Management - September, 2019

**Total Amount Due**

**\$2,083.33**



Date	Invoice Number
September 19, 2019	OE-EXP-00408
Payment Terms	Due Date
Upon Receipt	September 19, 2019

**Bill To:**

Magic Place Community Development District  
c/o PFM Group Consulting District Accounting  
Department  
12051 Corporate Blvd  
Orlando, FL 32817  
United States of America

**Company Address:**

1735 Market Street  
43rd Floor  
Philadelphia, PA 19103  
+1 (215) 567-6100  
  
Federal Tax ID: 81-1642478

**Via Mail:**

PFM Group Consulting LLC  
PO Box 65126  
Baltimore, MD 21264-5126  
United States of America

**RE:** August 2019 Postage - \$2.50

**Total Amount Due**

**\$2.50**

## Account Summary Report

Date Range: August 1, 2019 to August 31, 2019

Meter Group: All Meters

Meter 1W00 - 1376538 OLD at ORLANDO, FL

Meter 4W00 - 0347354 at ORLANDO, FL

### Meter Details

Location	Meter Name	Serial Number	PHP Account Number
ORLANDO, FL	4W00 - 0347354	0347354	24978470
ORLANDO, FL	1W00 - 1376538 OLD	1376538	24978470

### Account Summary

Account	Sub Account	Pieces	Total Charged
Magic Place		5	\$2,500
	Grand Total		\$2,500

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

**Funding Request No. 51**

10/7/2019

Item No.	Payee	Invoice Billing #	FY 20
1	<b>Cobb Cole</b> District Counsel Through 9/30/19	157261	
2	<b>Florida Department of Economic Opportunity</b> FY 2020 Annual Report	74647	\$ 175.00
3	<b>PFM Group Consulting, LLC</b> August 2019 Travel Expenses	106199	
4	<b>Osceola News Gazette</b> Legal Advertiseing 9/28/19 (Board Meeting) Legal Advertiseing 9/28/19 (Audit Meeting)	132579 132580	
<b>SubTotal</b>			<u><u>\$ 175.00</u></u>
<b>Total</b>			<u><u>\$ 1,486.26</u></u>
<hr/> Secretary		<hr/> Chairperson	

*Hilda R. Garcia*

Please make check payable to:  
Magic Place CDD  
12051 Corporate Boulevard  
Orlando, FL 32817  
(407) 382-3256



**Cobb Cole**  
Post Office Box 2491  
Daytona Beach, FL 32115  
(386) 255-8171  
Fax (386) 258-5068  
Tax ID No. 59-3415054  
www.CobbCole.com

Magic Place Community Development District  
12051 Corporate Boulevard  
Orlando, FL 32817

September 30, 2019  
**Invoice Number 157261**

CLIENT: 044745 - Magic Place Community Development District  
MATTER: 001 - General Work in Progress

The enclosed bill is for services rendered for the period ending September 30, 2019  
The breakdown of this bill by matter is as follows:

<b>Matter</b>	<b>Services</b>	<b>Disbursements</b>	<b>Total</b>
001 - General Work in Progress	990.00	82.71	1,072.71
<b>Total for Services and Disbursements</b>			<b><u>\$1,072.71</u></b>

RECEIVED OCT 02 2019

Client Ref: 044745 - 001

Invoice Number 157261

September 30, 2019

Page 1

Re: 001 General Work in Progress

**Legal Services**

Date		Services	Hours	
07/08/19	LGF	Received and reviewed agenda for 7/16/19 Board of Directors meeting; Prepared same for MAW.	0.20	
07/10/19	LGF	Received and reviewed final agenda for 7/16/19 Board of Directors meeting; Prepared same for MAW.	0.30	
07/16/19	MAW	Attended Board of Supervisors' Meeting via Phone.	0.50	
07/19/19	LGF	Received and reviewed email from V. Ripoll regarding confirmation of assessment and notice; Conferred with MAW regarding same; Spoke with V. Ripoll regarding same.	0.30	
07/30/19	LGF	Received and reviewed agenda for 8/5/19 Board of Supervisors meeting; Prepared same for MAW.	0.20	
08/02/19	MJW	Conferred with MAW regarding hearing and agenda items.	0.20	
08/05/19	MJW	Prepared for and attended telephonically CDD Board Meeting.	0.70	
08/12/19	LGF	Researched file for status of matters.	0.20	
08/15/19	LGF	Met with MAW to discuss status of matters.	0.20	
08/20/19	MAW	Prepared for and participated via phone in special board of supervisors' meeting.	1.00	
<b>Total for Services</b>			<b>3.80</b>	<b>\$990.00</b>

Date	Expenses	Amount
07/24/19	MILEAGE 22H1408-Mileage to Board meeting re: expansion on 5/13/19 (142.6 miles) - Mark A. Watts	82.71
<b>Total Expenses</b>		<b>\$82.71</b>

**Total for Services and Disbursements** **\$1,072.71**

Please return this page with remittance

to  
Cobb Cole  
Post Office Box 2491  
Daytona Beach, FL 32115

Invoice Number 157261  
Bill Date: September 30, 2019  
Client Code: 044745  
Client Name: Magic Place Community Development District  
Matter Code: 001  
Matter Name: General Work in Progress

**Total for Services and Disbursements**

**\$1,072.71**

Amount enclosed: \_\_\_\_\_

Florida Department of Economic Opportunity, Special District Accountability Program  
FY 2019/2020 Special District Fee Invoice and Update Form  
Required by Sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Invoice No.: 74647			Date Invoiced: 10/01/2019
Annual Fee: \$175.00	Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2019: \$175.00

STEP 1: Review the following information, make changes directly on the form, and sign and date:

1. Special District's Name, Registered Agent's Name, and Registered Office Address:

**Magic Place Community Development District**  
Mr. Mark Watts  
Cobb & Cole  
231 North Woodland Boulevard  
Deland, FL 32720



2. Telephone: (386) 736-7700  
3. Fax: (386) 944-7966  
4. Email: Mark.Watts@CobbCole.com  
5. Status: Independent  
6. Governing Body: Elected  
7. Website Address: magicplacecdd.com  
8. County(ies): Osceola  
9. Function(s): Community Development  
10. Boundary Map on File: 03/03/2016  
11. Creation Document on File: 03/03/2016  
12. Date Established: 02/16/2016  
13. Creation Method: Local Ordinance  
14. Local Governing Authority: Osceola County  
15. Creation Document(s): County Ordinance 2016-22  
16. Statutory Authority: Chapter 190, Florida Statutes  
17. Authority to Issue Bonds: Yes  
18. Revenue Source(s): Assessments  
19. Most Recent Update: 11/05/2018

I do hereby certify that the information above (changes noted if necessary) is accurate and complete as of this date.

Registered Agent's Signature: [Signature] Date 10/3/19

STEP 2: Pay the annual fee or certify eligibility for the zero fee:

a. **Pay the Annual Fee:** Pay the annual fee online by following the instructions at [www.Floridajobs.org/SpecialDistrictFee](http://www.Floridajobs.org/SpecialDistrictFee) or by check payable to the Department of Economic Opportunity.

b. **Or, Certify Eligibility for the Zero Fee:** By initialing each of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **ALL** of the following statements contained herein and on any attachments hereto are true, correct, complete, and made in good faith as of this date. I understand that any information I give may be verified.

1. This special district and its Certified Public Accountant determined the special district is not a component unit of a local general-purpose government.
2. This special district is in compliance with the reporting requirements of the Department of Financial Services.
3. This special district reported \$3,000 or less in annual revenues to the Department of Financial Services on its Fiscal Year 2017/2018 Annual Financial Report (if created since then, attach an income statement verifying \$3,000 or less in revenues).

Department Use Only: Approved: \_\_\_\_\_ Denied: \_\_\_\_\_ Reason: \_\_\_\_\_

STEP 3: Make a copy of this form for your records.

STEP 4: Mail this form and payment (if paying by check) to the Department of Economic Opportunity, Bureau of Budget Management, 107 E. Madison Street, MSC 120, Tallahassee, FL 32399-4124. Direct any questions to (850) 717-8430.

**Ron DeSantis**  
GOVERNOR



**Ken Lawson**  
EXECUTIVE DIRECTOR

**To:** All Special District Registered Agents  
**From:** Jack Gaskins Jr., Special District Accountability Program  
**Date:** October 1, 2019  
**Subject:** Fiscal Year 2019/2020 Annual State Fee and Update Requirements  
**Postmarked Due Date is December 2, 2019**

---

This memo contains the instructions for complying with the annual state fee and update requirement using the enclosed *Fiscal Year 2019/2020 Annual Special District Fee Invoice and Update Form* (form). The state fee remains \$175 per special district, unless the special district certifies that it is eligible for a zero fee. To avoid a \$25 late fee, the payment must be postmarked or paid online by **December 2, 2019**.

### **The Purpose of the Annual State Fee**

Chapter 189, Florida Statutes, the Uniform Special District Accountability Act (Act), assigns duties to the Special District Accountability Program within the Florida Department of Economic Opportunity (DEO) and requires DEO to annually collect a state fee from each special district to cover the costs of administering the Act. For more information, see [www.FloridaJobs.org/SDAP](http://www.FloridaJobs.org/SDAP).

### **The Purpose of Reviewing the Special District's Profile**

The Act, along with Rule Chapter 73C-24, Florida Administrative Code, requires each special district to maintain specific information with DEO and requires DEO to make that information available through the *Official List of Special Districts* ([www.FloridaJobs.org/OfficialList](http://www.FloridaJobs.org/OfficialList)). The Florida Legislature, state agencies and local government officials use that information to monitor special districts, coordinate activities, collect and compile financial and other information and make informed policy decisions. Therefore, it is important for each special district's registered agent to annually review the information on the form, make any needed corrections or updates directly on the form and return it to DEO along with the state fee.

### **Reminders**

Each newly created special district must have an official website by the end of the first full fiscal year after its creation. All other special districts should already have an official website that contains specific information (see [www.FloridaJobs.org/SDWebsites#offwebsite](http://www.FloridaJobs.org/SDWebsites#offwebsite)). If the special district's official website address is not listed on the form, the special district must provide it.

The *Florida Special District Handbook* ([www.FloridaJobs.org/SpecialDistrictHandbook](http://www.FloridaJobs.org/SpecialDistrictHandbook)) covers general operating procedures for special districts. DEO encourages all special district staff and governing body members to review this handbook to help ensure compliance with state requirements.

**(TURN OVER FOR INSTRUCTIONS)**

Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399  
850.245.7105 | [www.FloridaJobs.org](http://www.FloridaJobs.org)  
[www.twitter.com/FLDEO](https://www.twitter.com/FLDEO) | [www.facebook.com/FLDEO](https://www.facebook.com/FLDEO)

An equal opportunity employer/program. Auxiliary aids and service are available upon request to individuals with disabilities. All voice telephone numbers on this document may be reached by persons using TTY/TTD equipment via the Florida Relay Service at 711.

## Instructions for Complying with the Annual State Fee and Update Requirement

Complete the following in time for the state fee to be postmarked or paid online by December 2, 2019. Pay special attention to the items marked "IMPORTANT!" to avoid the possibility of being charged a late fee. Direct questions to Jack Gaskins at [Jack.Gaskins@deo.myflorida.com](mailto:Jack.Gaskins@deo.myflorida.com) or 850-717-8430.

### STEP 1: Review the special district's profile on the enclosed form:

- a. Make any needed changes directly on the form by striking through the outdated or incorrect information and writing in the new or correct information. Provide missing information.
- b. Sign and date where indicated.
- c. A duplicate form can be downloaded from [www.FloridaJobs.org/SpecialDistrictFee](http://www.FloridaJobs.org/SpecialDistrictFee).

### STEP 2: Pay the \$175 state fee or, if eligible, certify eligibility for the zero fee:

- a. The program encourages all special districts to pay online with a Visa or MasterCard by visiting [www.FloridaJobs.org/SpecialDistrictFee](http://www.FloridaJobs.org/SpecialDistrictFee) and following the instructions – it's fast, free and convenient.
- b. **IMPORTANT!** If not paying online, prepare a check payable to the **Florida Department of Economic Opportunity** and enter the invoice number in the memo field.
- c. Or, if the special district meets all three statements in the "Zero Annual Fee Certification Section," certify eligibility for the zero fee by initialing each statement instead of paying the fee.
- d. DEO's W-9 form can be downloaded from [www.FloridaJobs.org/SpecialDistrictFee](http://www.FloridaJobs.org/SpecialDistrictFee).

### STEP 3: Make a copy of the form for your records.

### STEP 4: Prepare and return the form along with any applicable attachments using only the address below:

- a. If payment was made online, write "Paid Online" on the form and email or mail the form to us.
- b. **IMPORTANT!** If payment is not being made online, attach a check to the form to ensure the payment is properly credited to the correct special district and mail the form to us. **BE SURE TO INCLUDE THE FORM WHEN MAILING A CHECK!**
- c. If certifying for a zero fee, email or mail the form to us.
- d. If the form indicates the special district needs to provide its boundary map and/or creation document, email or mail the document(s) to us.

### IMPORTANT! ONLY USE THIS ADDRESS:

Florida Department of Economic Opportunity  
Bureau of Budget Management  
107 E. Madison Street, MSC 120  
Tallahassee, FL 32399-4124  
Email Address: [Jack.Gaskins@DEO.MyFlorida.com](mailto:Jack.Gaskins@DEO.MyFlorida.com)

000942080202





Date	Invoice Number
September 24, 2019	106199
Payment Terms	Due Date
Upon Receipt	September 24, 2019

**Bill To:**

Magic Place Community Development District  
c/o PFM Group Consulting District Accounting  
Department  
12051 Corporate Blvd  
Orlando, FL 32817  
United States of America

**Company Address:**

1735 Market Street  
43rd Floor  
Philadelphia, PA 19103  
+1 (215) 567-6100  
  
Federal Tax ID: 81-1642478

**Via Mail:**

PFM Group Consulting LLC  
PO Box 65126  
Baltimore, MD 21264-5126  
United States of America

**RE:** Billable expenses for August 2019.

Expenses  
**Total Amount Due**

\$108.90  
**\$108.90**



Date	Invoice Number
September 24, 2019	106199
Payment Terms	Due Date
Upon Receipt	September 24, 2019

### Expense Supporting Detail

Category	Worker	Transaction Date	Amount Billed
Gas (Rental Car)	Vivian Carvalho	08/05/19	\$9.15
Gas (Rental Car)	Vivian Carvalho	08/20/19	\$20.20
			Gas (Rental Car) <u>\$29.35</u>
Meals	Vivian Carvalho	08/05/19	\$5.47
			Meals <u>\$5.47</u>
Rental Car	Vivian Carvalho	08/05/19	\$22.91
Rental Car	Vivian Carvalho	08/20/19	\$51.17
			Rental Car <u>\$74.08</u>
			<b>Total Expenses: \$108.90</b>





Rental Agreement Summary  
RA#: 6MWINB  
Renter: VIVIAN CARVALHO  
PUBLIC FINANCIAL MANAGEMENT  
Billing Cycle: 24-HOUR

## Dates & Times Location

### Pick up

Monday, August 5, 2019 8:13 AM  
Start Charges:  
Monday, August 5, 2019 8:13 AM  
1162 W NEW HAVEN AVE  
WEST MELBOURNE,  
FL 32904-4075  
(321) 409-9534

### Anticipated Return

Tuesday, August 6, 2019 7:30 AM  
1162 W NEW HAVEN AVE  
WEST MELBOURNE,  
FL 32904-4075  
(321) 409-9534

## Vehicle

2019 CHEV IMPA 61LT GRAY MED License: FL KBYH30  
VIN: 1G11Z5S32KU117808 Vehicle: 7R50PY  
Pickup: 08/05/2019 @ 8:13 AM ODO:20428 Fuel:EMPTY

### Vehicle Condition:

Front Bumper  
Chip:

## Summary of Charges

### Estimated Renter Charges

Charges	Price/Unit	Total
TIME & DISTANCE 8/5/19-8/6/19	\$40.00 / Day	\$40.00
NO CHARGE DISTANCE 8/5/19-8/6/19	\$0.00 / Mile	\$0.00
DAILY RATE:	\$40.00 / Day	
WEEKLY RATE:	\$205.00 / Week	
HOURLY RATE:	\$10.00 / Hour	
REFUELING CHARGE	\$3.75 / Gallons	\$0.00

### Optional Protections Accepted

No optional protections accepted.

### Optional Protections Declined

PAI/PEC	@ \$6.30 / Day	\$0.00
SUPPLEMENTAL LIABILITY PROTECTION 2	@ \$17.95 / Day	\$0.00
DAMAGE WAIVER	@ \$20.99 / Day	\$0.00
RAP	@ \$4.99 / Day	\$0.00

Renter Acknowledgement of Accepted and Declined Protections

I acknowledge that I have accepted or declined protections as indicated above.

Vic

## Taxes and Fees

FL WASTE TIRE & BATTERY FEE	\$0.02 / Day	\$0.02
VEHICLE LICENSE FEE RECOVERY	\$0.80 / Day	\$0.80
SC REC - FL SURCHG RECOV	\$2.00 / Day	\$2.00
SALES TAX (7%)	7%	\$3.00
Total Estimated Charge:		\$45.82

### Payments:

MASTERCARD \*\*\*\*\*8330 Auth (\$245.82)

### Renter Acknowledgement of Charges

I acknowledge that I have reviewed and agree to all Estimated Renter Charges and fees listed on Summary of Charges and further agree to pay for final charges in accordance with the Terms and Conditions of this Rental Agreement.

Vic

Owner: ENTERPRISE LEASING COMPANY OF ORLANDO, LLC

### Additional Drivers

No Additional Drivers are authorized to drive the vehicle with the exception of the drivers listed below.  
(Additional driver names listed here if applicable)

Please keep this Rental Agreement Summary with you in the vehicle during the rental.

## Local Addenda

Optional Products Notice: We offer for an additional charge the following optional products: Damage Waiver; Personal Accident Insurance/Personal Effects Coverage; Supplemental Liability Protection and Roadside Assistance Protection. Before deciding to purchase any of these products, you may wish to determine whether your personal insurance, credit card or other coverage provides you protection during the rental period. The purchase of any of these products is not required to rent vehicle.

Magic Place CDD  
Rental = \$15.82/2 = \$22.91  
GAS = \$18.30/2 = \$9.15  
FOOD = \$10.95/2 = \$5.47

Magic Reserve CDD  
Rental = \$22.91  
GAS = \$9.15  
FOOD = \$5.48

Oh Thank Heaven  
for 7-Eleven.

7-ELEVEN  
2321 THIRTEENTH ST  
SAINT CLOUD FL  
PHONE #4079578961  
STORE #35613  
IID: 00073561301 00  
MASTERCARD  
\*\*\*\*\*0330  
REF# 92000 48 029 1  
08/05/2019 11:17:03

PUMP		8
GRADE	RUL	
GALLONS		7.534
PRICE/GAL	\$	2.429
FUEL SALE	\$	18.30

APPROVED 005792

PROMO = 1/4 HOT DOG  
CHIPS.BIG GULP \$2.69

GAS

# Publix

Narcoossee Shoppes  
1951 South Narcoossee Rd  
Saint Cloud, FL 34771  
Store Manager: Shannon Seallwood  
407-892-0595

CHIX TNDR MHL SUB	8.99 T
DELT ICA UNSW PI	1.19 T F

Order Total	10.18	
Sales Tax	0.77	
Grand Total	10.95	
Credit	Payment	10.95
Change	0.00	

PRESID:  
Trace #: 055243  
Reference #: 1572149719  
Acct #: XXXXXX000000000000  
Purchase MasterCard  
Amount: \$10.95  
Auth #: 00504Z

CREDIT CARD	PURCHASE
00000000041010	Mastercard
Entry Method:	Chip Read
Mode:	Issuer

Your cashier was Kathi

06/05/2019 11:41 51045 RRS 0905 00750

Explore the many ways to save at Publix.  
View bargains at [publix.com/savingsstyle](http://publix.com/savingsstyle)

Publix Super Markets, Inc.

FOOD

**ENTERPRISE RENTAL AGREEMENT 6SXNDW**

Customerservice@enterprise.com

Wed 8/21/2019 8:10 AM

To: vcarvalh8@hotmail.com &lt;vcarvalh8@hotmail.com&gt;

**ENTERPRISE LEASING COMPANY OF ORLANDO, 1162 W NEW HAVEN AVE, WEST MELBOURNE, FL 329044075 (321) 409-9534**

RENTAL AGREEMENT	REF#	SUMMARY OF CHARGES					
324326	6SXNDW						
RENTER		Charge Description	Date	Quantity	Per	Rate	Total
CARVALHO, VIVIAN		TIME & DISTANCE	08/20 - 08/21	1	DAY	\$45.00	\$45.00
		REFUELING CHARGE	08/20 - 08/21				\$0.00
		Subtotal:					\$45.00
DATE & TIME OUT		Taxes & Surcharges					
08/20/2019 07:45 AM		FL WASTE TIRE & BATTERY FEE	08/20 - 08/21	1	DAY	\$0.02	\$0.02
DATE & TIME IN		SALES TAX	08/20 - 08/21			7%	\$3.35
08/21/2019 08:08 AM		SC REC - FL SURCHG RECOV	08/20 - 08/21	1	DAY	\$2.00	\$2.00
		VEHICLE LICENSE FEE	08/20 - 08/21	1	DAY	\$0.80	\$0.80
		RECOVERY					
BILLING CYCLE		Total Charges:					\$51.17
24-HOUR		Bill-To / Deposits					
		DEPOSITS					(\$51.17)
VEH #1 2019 CHEV TAHO 1TN2		Total Amount Due					\$0.00
VIN# 1GN5CBKC9KR137088		PAYMENT INFORMATION					
LIC# CHVQ70		AMOUNT PAID		TYPE		CREDIT CARD NUMBER	
MILES DRIVEN 232		\$51.17		Mastercard		xxxxxxxxxxxx8330	
RATE SOURCE ACCOUNT							
PUBLIC FINANCIAL MANAGEMENT							

*RENTAL**MAGIC PLACE BOS SPECIAL MTEG. 8/20/2019**RENTAL = \$ 51.17**GAS = \$ 20.20**MEALS = \$**= \$ 71.37*

Oh Thank Heaven  
for 7-Eleven.

7-ELEVEN  
3601 OLD CANOE CREEK  
SAINT CLOUD FL  
PHONE #4074984512  
STORE #34164  
TID: 00073416401 08  
MASTERCARD  
\*\*\*\*\*8330  
REF# 92000 82 030 6  
08/20/2019 14:13:12

PUMP	7
GRADE	RUL
GALLONS	8.786
PRICE/GAL	\$ 2.299
FUEL SALE	\$ 20.20

APPROVED 020532

PROMO = 1/4 HOT DOG  
CHIPS, BIG GULP \$2.69

GAS

# INVOICE

MAGIC PLACE CDD  
12051 CORPORATE BLVD  
ORLANDO FL 32817-1450

AMOUNT DUE

\$69.35

**PAYMENT TERMS: NET 30**

If you have questions concerning your invoice, please call your sales rep or call our business office at (407) 846-7600

PAYMENT

CHECK ENCLOSED

☐ Please make check payable to: Osceola News Gazette

Resistant to anti-hepatitis B virus immunoglobulin, they are not a health hazard; no need to report them to health authorities.

CHARGE MY CREDIT CARD

MASTERCARD ☐

VISA<sup>®</sup> ☐

DISCOVER 

AVEX ☐

Please include results and/or other experimental data security code in your response.

[illegible]

2000

CSG

Signature \_\_\_\_\_

## REMITTANCE ADDRESS

Osceola News Gazette  
108 Church Street  
Kissimmee, FL 34741



**PROOF OF PUBLICATION**  
From

# OSCEOLA NEWS-GAZETTE

**STATE OF FLORIDA  
COUNTY OF OSCEOLA**

Before me, the undersigned authority,  
personally appeared Pamela Bikowicz,  
who on oath says that she is the  
Business Manager of the Osceola News-Gazette  
a twice-weekly newspaper published  
at Kissimmee, in Osceola County, Florida;  
that the attached copy of the advertisement  
was published in the regular and entire  
edition of said newspaper in  
the following issues:

September 28, 2019,

Affiant further says that the  
Osceola News-Gazette is a newspaper  
published in Kissimmee, in said  
Osceola County, Florida, and that the said  
newspaper has heretofore been  
continuously published in said  
Osceola County, Florida, each week  
and has been entered as periodicals  
postage matter at the post office  
in Kissimmee, in said Osceola County, Florida,  
for a period of one year preceding  
the first publication of the attached copy of  
advertisement; and affiant further says that  
he has neither paid nor promised  
any person, firm or corporation any discount,  
rebate, commission or refund for the  
purpose of securing this advertisement for  
publication in the said newspaper.

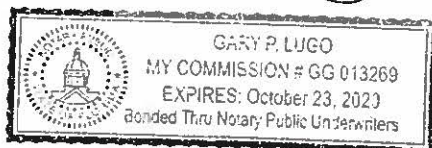
Sworn and subscribed before

me by Pamela Bikowicz, who is

personally known to me, this

September 30, 2019

*Pamela Bikowicz*



*Gary P. Lugo*

**In THE MATTER OF:**  
**BOARD OF SUPERVISORS MEETING**  
**DATES**  
**Magic Place CDD Fiscal Year**

**BOARD OF SUPERVISORS MEETING DATES**  
**MAGIC PLACE COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2019-2020**

The Board of Supervisors of the Magic Place Community Development District will hold their regular meetings for Fiscal Year 2019-2020 at The Historic Courthouse, 3 Courthouse Square, 3rd Floor Conference Room # 315, Kissimmee, FL at 10:00 a.m. unless otherwise indicated as follows:

October 7, 2019  
November 4, 2019  
December 2, 2019  
January 6, 2020  
February 3, 2020  
March 2, 2020  
April 6, 2019  
May 4, 2019  
June 1, 2020  
July 6, 2020  
August 3, 2020  
September 7, 2020

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from 12051 Corporate Blvd., Orlando, Florida 32817 or by calling (407) 723-5900.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 382-3256 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager  
Vivian Carvalho  
September 28, 2019



**Make remittance to: Osceola News-Gazette,**  
**108 Church Street,**  
**Kissimmee, FL 34741**  
**Phone: (407) 846-7600 Fax: (321) 402-2946**  
**Email: legalads@osceolanewsgazette.com**  
**You can also view your Legal Advertising on**  
**www.AroundOsceola.com or**  
**www.FloridaPublicNotices.com**  
**Ad#29055**

# INVOICE

Advertiser Account Number	Billing Date	Total Amount Due	Invoice Number
27882	09/28/2019	\$60.30	132580
Billing Period	Terms of Payment	Client PO#	Page#
09/01/19-09/30/19	Net 30		1
Sales Rep	Advertiser Name		
OH	MAGIC PLACE CDD		

MAGIC PLACE CDD  
12051 CORPORATE BLVD  
ORLANDO FL 32817-1450

DATE	REFERENCE#	DESCRIPTION	AMOUNT
09/28/19	29056	ONL Affidavit Fee	\$3.00
09/28/19	29056	ONL MAGIC PLACE CDD	\$57.30
		Notice of Audit Meeting	

<b>AMOUNT DUE</b>
\$60.30

**IMPORTANT** - Please detach and return this portion to ensure proper credit.

**PAYMENT TERMS: NET 30**

If you have questions concerning your invoice, please call your sales rep or call our business office at (407) 846-7600

CUSTOMER NAME		
MAGIC PLACE CDD		
ACCOUNT	BILLING DATE	INVOICE#
27882	09/28/2019	132580
AMOUNT DUE		AMOUNT ENCLOSED
\$60.30		

**REMITTANCE ADDRESS**

Osceola News Gazette  
108 Church Street  
Kissimmee, FL 34741

## PAYMENT

**CHECK ENCLOSED** ☐ Please make check payable to: Osceola News Gazette

CHARGE MY CREDIT CARD

MASTERCARD ☐ VISA ☐ DISCOVER ☐ AMEX ☐

Please include both contact telephone number and e-mail address.

[illegible]

Exp. \_\_\_\_\_ CSC \_\_\_\_\_

Signature \_\_\_\_\_



**PROOF OF PUBLICATION**  
From

# OSCEOLA NEWS-GAZETTE

**STATE OF FLORIDA  
COUNTY OF OSCEOLA**

Before me, the undersigned authority,  
personally appeared Pamela Bikowicz,  
who on oath says that she is the  
Business Manager of the Osceola News-Gazette,  
a twice-weekly newspaper published  
at Kissimmee, in Osceola County, Florida;  
that the attached copy of the advertisement  
was published in the regular and entire  
edition of said newspaper in  
the following issues:

**September 28, 2019.**

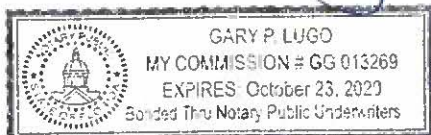
Affiant further says that the  
Osceola News-Gazette is a newspaper  
published in Kissimmee, in said  
Osceola County, Florida, and that the said  
newspaper has heretofore been  
continuously published in said  
Osceola County, Florida, each week  
and has been entered as periodicals  
postage matter at the post office  
in Kissimmee, in said Osceola County, Florida,  
for a period of one year preceding  
the first publication of the attached copy of  
advertisement; and affiant further says that  
he has neither paid nor promised  
any person, firm or corporation any discount,  
rebate, commission or refund for the  
purpose of securing this advertisement for  
publication in the said newspaper.

Sworn and subscribed before

me by Pamela Bikowicz, who is

personally known to me, this

**September 30, 2019**



**In THE MATTER OF:  
MAGIC PLACE CDD  
Notice of Audit Meeting**

**FIRST PUBLICATION: September 28, 2  
LAST PUBLICATION: September 28, 2**

**MAGIC PLACE COMMUNITY DEVELOPMENT DISTRICT  
NOTICE OF AUDIT COMMITTEE MEETING AND REGULAR  
BOARD OF SUPERVISORS' MEETING**

The Board of Supervisors ("Board") of the Magic Place Community Development District ("District") will hold an Audit Committee meeting and regular meeting of the Board of Supervisors on October 7, 2019, at 10:15 a.m. Historic Courthouse, 3 Courthouse Square, 3rd Floor Conference Room # 315, Kissimmee, Florida 34741. The Audit Committee will review, discuss and establish the minimum qualifications and evaluation criteria that the District will use to solicit audit services. The regular Board meeting will take place prior to the Audit Committee meeting where the Board may consider any other business that may properly come before it. A copy of the agendas may be obtained at the offices of the District Manager, PFM Group Consulting, LLC., located at 12051 Corporate Boulevard, Orlando, Florida 32817, (407) 723-5900 ("District Manager's Office"), during normal business hours.

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at the meetings because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Any person who decides to appeal any decision made by the Board or the Committee with respect to any matter considered at the meetings is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Vivian Carvalho  
District Manager

September 28, 2019



**Make remittance to: Osceola News-Gazette,  
108 Church Street,  
Kissimmee, FL 34741  
Phone: (407) 846-7600 Fax: (321) 402-2946  
Email: legalads@osceolanewsgazette.com  
You can also view your Legal Advertising on  
www.AroundOsceola.com or  
www.FloridaPublicNotices.com  
Ad#29056**

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

**Funding Request No. 52**

10/15/2019

Item No.	Payee	Invoice Billing #	FY 20	FY 19
1	<b>Boyd Civil Engineering</b> Engineering Service September 2019	2441		\$ 379.28
<b>SubTotal</b>			<u>\$ -</u>	<u>\$ 379.28</u>
<b>Total</b>			<u>\$ 379.28</u>	<u></u>

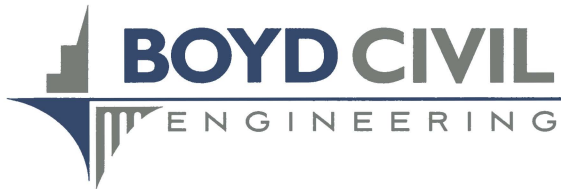
---

Secretary

---

Chairperson

Please make check payable to:  
Magic Place CDD  
12051 Corporate Boulevard  
Orlando, FL 32817  
(407) 382-3256



6816 Hanging Moss Road • Orlando, Florida 32807

407-494-2693 • www.BoydCivil.com

## INVOICE

October 8, 2019

Contract: 01068.002

Invoice: 02441

Magic Place CDD  
12051 Corporate Blvd.  
Orlando, FL 32817

Email: Rachel Greshes: [greshesr@pfm.com](mailto:greshesr@pfm.com)

Re: Master Agreement for District Engineer

Magic Place CDD

Hourly Tasks Related to Bond Issuance

Services Performed: September 2, 2019- September 30, 2019

### Professional Services:

Date		Description	Hours	Hourly Rate	Total Fee
09/09/19	S. Boyd	Attend Magic Place- PreBond Closing	2	\$ 185.00	\$370.00
Total			2		\$370.00

### Reimbursable Expenses:

Date	Description	Amount
------	-------------	--------

### Mileage:

Date	Description	Miles	Rate	Amount
09/09/19	S. Boyd- Attend Magic Place PreBond Closing	16	0.58	\$9.28

**Total Reimbursables:**

**\$9.28**

**Total Due: \$ 379.28**



QUALITY • EXPERIENCE • RESPONSIVENESS

**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

**Funding Request No. 53**  
10/21/2019

Item No.	Payee	Invoice Billing #	FY 20	FY 19
<b>1</b>	<b>Cobb Cole</b> District Counsel Through 9/30/19	157590		\$ 632.00
<b>2</b>	<b>Osceola News-Gazette</b> Legal Ad 10/12/19	138591	\$ 266.90	
<b>SubTotal</b>			<b>\$ 266.90</b>	<b>\$ 632.00</b>
<b>Total</b>			<b>\$ 898.90</b>	

---

Secretary

---

Chairperson

Please make check payable to:  
Magic Place CDD  
12051 Corporate Boulevard  
Orlando, FL 32817  
(407) 382-3256

**Cobb Cole**  
Post Office Box 2491  
Daytona Beach, FL 32115  
(386) 255-8171  
Fax (386) 258-5068  
Tax ID No. 59-3415054  
www.CobbCole.com

Magic Place Community Development District  
12051 Corporate Boulevard  
Orlando, FL 32817

October 11, 2019  
**Invoice Number 157590**

CLIENT: 044745 - Magic Place Community Development District  
MATTER: 001 - General Work in Progress

The enclosed bill is for services rendered for the period ending September 30, 2019  
The breakdown of this bill by matter is as follows:

<b>Matter</b>	<b>Services</b>	<b>Disbursements</b>	<b>Total</b>
001 - General Work in Progress	632.00	0.00	632.00
	<b>Total for Services and Disbursements</b>		<u><b>\$632.00</b></u>
	<b>Past Due Balance</b>		<b>\$1,072.71</b>
	<b>Amount Due</b>		<u><u><b>\$1,704.71</b></u></u>

Client Ref: 044745 - 001  
Invoice Number 157590

October 11, 2019  
Page 1

Re: 001 General Work in Progress

**Legal Services**

Date		Services	Hours	
09/19/19	LGF	Reviewed file for status of matters.	0.20	
09/19/19	MAW	Reviewed site development contract and directed NKH regarding assignment of contract for next CDD board meeting.	0.80	
09/23/19	NKH	Analyzed site development agreement; Drafted partial assignment and assumption from Magic Village 3 to Magic Place CDD; Emailed MAW to the same.	1.50	
09/23/19	LGF	Received and reviewed agenda for 10/7/19 CDD Board of Supervisors meeting and auditor selection; Prepared same for MAW.	0.30	
09/26/19	LGF	Conferred with MAW regarding status of file matters.	0.20	
<b>Total for Services</b>			<b>3.00</b>	<b>\$632.00</b>

<b>Total for Services and Disbursements</b>	<b>\$632.00</b>
---	-----------------

<b>Past Due Balance</b>	<b>\$1,072.71</b>
-------------------------	-------------------

<b>Amount Due</b>	<b>\$1,704.71</b>
-------------------	-------------------

Open Invoices for this Matter

Date	Invoice No.	Amount Billed	Amount Paid	Amount Due
09/30/19	157261	1,072.71	0.00	1,072.71
Outstanding Amount Due:				1,072.71

<b>Current and Outstanding Amount Due:</b>	<b>\$1,704.71</b>
--	-------------------

Please return this page with remittance

to  
Cobb Cole  
Post Office Box 2491  
Daytona Beach, FL 32115

Invoice Number 157590  
Bill Date: October 11, 2019  
Client Code: 044745  
Client Name: Magic Place Community Development District  
Matter Code: 001  
Matter Name: General Work in Progress

<b>Total for Services and Disbursements</b>	<b><u>\$632.00</u></b>
<b>Past Due Balance</b>	<b>\$1,072.71</b>
<b>Amount Due</b>	<b><u>\$1,704.71</u></b>

Amount enclosed: \_\_\_\_\_

# INVOICE

Advertiser Account Number	Billing Date	Total Amount Due	Invoice Number
27882	10/12/2019	\$266.90	138591
Billing Period	Terms of Payment	Client PO#	Page#
10/01/19-10/31/19	Net 30		1
Sales Rep	Advertiser Name		
OH	MAGIC PLACE CDD		

MAGIC PLACE CDD  
12051 CORPORATE BLVD  
ORLANDO FL 32817-1450

DATE	REFERENCE#	DESCRIPTION	AMOUNT
10/12/19	29300	ONL Affidavit Fee	\$3.00
10/12/19	29300	ONL MAGIC PLACE CDD	\$263.90
		Annual Audit Servicesw	

<b>AMOUNT DUE</b>
\$266.90

**IMPORTANT** - Please detach and return this portion to ensure proper credit.

**PAYMENT TERMS: NET 30**

If you have questions concerning your invoice, please call your sales rep or call our business office at (407) 846-7600

CUSTOMER NAME		
MAGIC PLACE CDD		
ACCOUNT	BILLING DATE	INVOICE#
27882	10/12/2019	138591
AMOUNT DUE		AMOUNT ENCLOSED
\$266.90		

**REMITTANCE ADDRESS**

**Osceola News Gazette**  
108 Church Street  
Kissimmee, FL 34741

## PAYMENT

**CHECK ENCLOSED** ☐ Please make check payable to: Osceola News Gazette  
Be sure to include your account number on your check. Please do not staple or paperclip payment to remittance stub.

**CHARGE MY CREDIT CARD**

MASTERCARD ☐ VISA ☐ DISCOVER ☐ AMEX ☐

Please include credit card number, expiration date, security code and signature.

[illegible]

Exp. \_\_\_\_/\_\_\_\_/\_\_\_\_ CSC \_\_\_\_

Signature \_\_\_\_\_



**MAGIC PLACE  
COMMUNITY DEVELOPMENT DISTRICT**

Review of District Financial Statements

**Magic Place CDD**  
Statement of Financial Position  
As of 9/30/2019

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Fund	Total
<b><u>Assets</u></b>					
<b><u>Current Assets</u></b>					
General Checking Account	\$10,130.27				\$10,130.27
Accounts Receivable - Due from Developer	12,043.71				12,043.71
Debt Service Reserve Series 2019		\$1,134,662.50			1,134,662.50
Interest Series 2019		1,336,216.86			1,336,216.86
Acquisition/Construction Series 2019			\$15,750,692.14		15,750,692.14
Total Current Assets	<u>\$22,173.98</u>	<u>\$2,470,879.36</u>	<u>\$15,750,692.14</u>	<u>\$0.00</u>	<u>\$18,243,745.48</u>
<b><u>Investments</u></b>					
Amount Available in Debt Service Funds				\$2,470,879.36	\$2,470,879.36
Amount To Be Provided				16,329,120.64	16,329,120.64
Total Investments		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$18,800,000.00</u>	<u>\$18,800,000.00</u>
<b>Total Assets</b>	<u><u>\$22,173.98</u></u>	<u><u>\$2,470,879.36</u></u>	<u><u>\$15,750,692.14</u></u>	<u><u>\$18,800,000.00</u></u>	<u><u>\$37,043,745.48</u></u>
<b><u>Liabilities and Net Assets</u></b>					
<b><u>Current Liabilities</u></b>					
Accounts Payable	\$18,130.59				\$18,130.59
Total Current Liabilities	<u>\$18,130.59</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$18,130.59</u>
<b><u>Long Term Liabilities</u></b>					
Revenue Bonds Payable - Long-Term				\$18,800,000.00	\$18,800,000.00
Total Long Term Liabilities		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$18,800,000.00</u>	<u>\$18,800,000.00</u>
<b>Total Liabilities</b>	<u><u>\$18,130.59</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$18,800,000.00</u></u>	<u><u>\$18,818,130.59</u></u>

**Magic Place CDD**  
Statement of Financial Position  
As of 9/30/2019

	General Fund	Debt Service Fund	Capital Projects Fund	950 - Not Defined	Total
<b><u>Net Assets</u></b>					
Net Assets, Unrestricted	(\$3,742.50)				(\$3,742.50)
Net Assets - General Government	7,785.89				7,785.89
					0.00
Current Year Net Assets, Unrestricted		2,470,879.36			2,470,879.36
					0.00
Current Year Net Assets, Unrestricted			16,207,442.14		16,207,442.14
					0.00
Current Year Net Assets - General Government			(456,750.00)		(456,750.00)
<b>Total Net Assets</b>	<u>\$4,043.39</u>	<u>\$2,470,879.36</u>	<u>\$15,750,692.14</u>	<u>\$0.00</u>	<u>\$18,225,614.89</u>
<b>Total Liabilities and Net Assets</b>	<u>\$22,173.98</u>	<u>\$2,470,879.36</u>	<u>\$15,750,692.14</u>	<u>\$18,800,000.00</u>	<u>\$37,043,745.48</u>

**Magic Place CDD**  
Statement of Activities  
As of 9/30/2019

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Fund	Total
<b><u>Revenues</u></b>					
Developer Contributions	\$63,685.80				\$63,685.80
Debt Proceeds		\$2,470,879.36			2,470,879.36
Developer Contributions			\$3,237.50		3,237.50
Debt Proceeds			16,329,120.64		16,329,120.64
Total Revenues	<u>\$63,685.80</u>	<u>\$2,470,879.36</u>	<u>\$16,332,358.14</u>	<u>\$0.00</u>	<u>\$18,866,923.30</u>
<b><u>Expenses</u></b>					
Management	\$24,999.96				\$24,999.96
Engineering	15,251.88				15,251.88
District Counsel	11,246.71				11,246.71
Travel and Per Diem	732.11				732.11
Telephone	53.90				53.90
Postage & Shipping	56.57				56.57
Copies	167.25				167.25
Legal Advertising	4,688.88				4,688.88
Office Supplies	203.54				203.54
Web Site Maintenance	500.00				500.00
Dues, Licenses, and Fees	175.00				175.00
General Insurance	5,610.00				5,610.00
Financial Advisor			\$30,000.00		30,000.00
Professional Fees, Other			45,000.00		45,000.00
Trustee Services			7,428.50		7,428.50
Management			10,000.00		10,000.00
Engineering			3,237.50		3,237.50
District Counsel			45,000.00		45,000.00
Bond Counsel			58,000.00		58,000.00
Trustee Counsel			5,750.00		5,750.00
Underwriter's Discount			376,000.00		376,000.00
Copies			1,250.00		1,250.00
Total Expenses	<u>\$63,685.80</u>	<u>\$0.00</u>	<u>\$581,666.00</u>	<u>\$0.00</u>	<u>\$645,351.80</u>
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>					
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<b>Change In Net Assets</b>	\$0.00	\$2,470,879.36	\$15,750,692.14	\$0.00	\$18,221,571.50
<b>Net Assets At Beginning Of Year</b>	<u>\$4,043.39</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,043.39</u>

Net Assets At End Of Year

\$4,043.39

\$2,470,879.36

\$15,750,692.14

\$0.00

\$18,225,614.89

**Magic Place CDD**  
 Budget to Actual  
 For the month ending 09/30/19

	YTD Actual	YTD Budget	YTD Variance	FY 2019 Adopted Budget
<b><u>Revenues</u></b>				
Developer Contributions	\$63,685.80	\$63,616.67	\$69.13	\$69,400.00
<b>Net Revenues</b>	<b>\$63,685.80</b>	<b>\$63,616.67</b>	<b>\$69.13</b>	<b>\$69,400.00</b>
<b><u>General &amp; Administrative Expenses</u></b>				
Management	24,999.96	22,916.67	2,083.29	25,000.00
Engineering	15,251.88	9,166.67	6,085.21	10,000.00
District Counsel	11,246.71	22,916.67	(11,669.96)	25,000.00
Travel and Per Diem	732.11	0.00	732.11	0.00
Telephone/Conference Calls	53.90	458.33	(404.43)	500.00
Postage & Shipping	56.57	275.00	(218.43)	300.00
Copies	167.25	458.33	(291.08)	500.00
Legal Advertising	4,688.88	1,539.08	3,149.80	1,679.00
Office Supplies	203.54	0.00	203.54	0.00
Web Site Maintenance	500.00	0.00	500.00	0.00
Dues, Licenses, and Fees	175.00	229.17	(54.17)	250.00
General Liability Insurance	5,610.00	5,656.75	(46.75)	6,171.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$63,685.80</b>	<b>\$63,616.67</b>	<b>\$69.13</b>	<b>\$69,400.00</b>
<b>Total Expenses</b>	<b>\$63,685.80</b>	<b>\$63,616.67</b>	<b>\$69.13</b>	<b>\$69,400.00</b>
<b>Net Income (Loss)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>