



Rizzetta & Company

Wiregrass II Community Development District

**Audit Committee and Board of
Supervisors' Meeting
November 11, 2020**

**District Office:
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544
813.994.1001**

www.wiregrasslccd.org

WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544

Board of Supervisors

Bill Porter	Board Supervisor
Colby Chandler	Board Supervisor
Hatcher Porter	Board Supervisor
Caitlyn Chandler	Board Supervisor
Quinn Porter	Board Supervisor

District Manager

Matthew Huber	Rizzetta & Company, Inc.
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District Counsel

Jonathan Johnson	Hopping, Green & Sams
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Interim Engineer

Nicole Lynn	King Engineering, Inc.
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All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 994-1001. 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), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop 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 the appeal is to be based.

WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT
DISTRICT OFFICE • 5844 OLD PASCO ROAD • SUITE 100 • WESLEY CHAPEL, FL 33544
www.wiregrass2cdd.org

November 11, 2020

Board of Supervisors
**Wiregrass II Community
Development District**

REVISED FINAL AGENDA

Dear Board Members:

The audit committee meeting and special meeting of the Board of Supervisors of the Wiregrass II Community Development District will be held on **Thursday, November 11, 2020 at 10:30 a.m.** at the office of Rizzetta & Company, Inc., located at 5844 Old Pasco Rd., Suite 100, Wesley Chapel, FL 33544 or by means of communications media technology pursuant to any extension of executive Order 20-246 issued by Governor DeSantis, and pursuant to Section 120.54(5)(b)2., Florida Statutes. The following is the final agenda for this meeting:

AUDIT COMMITTEE MEETING

1. CALL TO ORDER

2. BUSINESS ADMINISTRATION

- A. Review of ProposalsTab 1
- B. Consideration of Recommendation of Award.....Tab 2
- C. Consideration of Minutes of the Audit Committee Meeting held on
October 22, 2020.....Tab 3

3. ADJOURNMENT

BOS MEETING

1. CALL TO ORDER/ROLL CALL

2. AUDIENCE COMMENTS

3. BUSINESS ADMINISTRATION

- A. Consideration of Minutes of the Board of Supervisor's Meetings Held on
October 13, and October 22, 2020.....Tab 4
- B. Consideration of Operation and Maintenance Expenditures for
October 2020Tab 5

4. BUSINESS ITEMS

- A. Consideration of Final Supplemental Assessment Methodology
Report.....Tab 6
- B. Consideration of Resolution 2021-02, Supplemental Assessment
Resolution.....Tab 7
- C. Consideration of Audit Committee Recommendation

5. STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. District Manager

6. SUPERVISOR REQUESTS

7. ADJOURNMENT

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call me at (813) 994-1001.

Very truly yours,

Lynn Hayes
District Manager

cc. Lindsay Whelan Hopping, Green, & Sams
Victor Barbosa, Waldrop Engineering

Tab 1

Proposal to Provide Auditing Services

Wiregrass II Community Development District

**For the Fiscal Year Ending
September 30, 2020
With the Option for 4 Additional Annual Renewals**

Submitted by:



**934 North Magnolia Avenue
Suite 100
Orlando, Florida 32803
(407) 843-5406**

CONTACT: Tamara Campbell, C.P.A.

tcampbell@mcdermittdavis.com
www.mcdermittdavis.com

Proposal for Audit Services to
Wiregrass II Community Development District
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Letter of Interest

November 10, 2020

Lynn Hayes, District Manager
Wiregrass II Community Development District
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of *Wiregrass II Community Development District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit of the basic financial statements of *Wiregrass II Community Development District* for the fiscal year ending September 30, 2020, with an option of 4 additional annual renewals.
2. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
3. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- We presently audit **over fifty Community Development Districts**, fourteen municipalities and one special water district and have an excellent working knowledge of generally accepted accounting principles related to governmental entities.
- As the current auditors of the District, we have knowledge of the District's history.
- We assist in the preparation of the financial statements for most of these governmental entities.
- We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" between ten and twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the Government Auditing Standards issued by the Comptroller General of the United States. Our firm is independent of *Wiregrass II Community Development District* as defined by Government Auditing Standards.

- We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.
- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and serves on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 28 people and **8 of those are governmental audit staff.**

McDirmit Davis, LLC has not colluded with any of the Proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract and are properly licensed.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 934 North Magnolia Avenue, Suite 100, Orlando, Florida 32803, or phone (407) 843-5406.

We would consider it a privilege to continue to serve as independent auditors for *Wiregrass II Community Development District*.

Sincerely,

McDirmit Davis, LLC



Tamara Campbell, C.P.A.

Company Background



Company Background

Description and History of Audit Firm

McDermitt Davis, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners and managers have over 150 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal.

Our firm now consists of the following staff:

Partners	5
Managers	4
Seniors	7
Staff Accountants/Paraprofessionals	7
Support Staff	4
Information Systems	
Technology Staff	<u>1</u>
	<u>28</u>

The total number of governmental audit staff is eight. We are members of the American and Florida Institutes of Certified Public Accountants and an associate member of the Governmental Finance Officers Association. We are also a member of the *Governmental Audit Quality Center*.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2015-2019 is as follows:

- **Over Fifty Community Development Districts**
- **Wiregrass II Community Development District**
- **Sun'n Lake of Sebring Improvement District**
- **Homosassa Special Water**
- City of Winter Springs, Florida *
- City of Ocoee, Florida *
- City of Longwood, Florida *
- City of Lake Mary, Florida*
- City of Belle Isle, Florida *
- City of Mascotte, Florida
- City of Tavares, Florida *
- Town of Windermere, Florida
- City of Clermont, Florida *
- City of Inverness, Florida*
- City of Orange City, Florida*
- City of Groveland, Florida
- City of Fruitland Park, Florida
- City of Minneola, Florida
- City of Umatilla, Florida*
- Town of Montverde, Florida



- These entities are presently clients of McDermitt Davis, LLC

* These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.



Engagement Team

The following supervisory people will work on the audit:

- Tamara Campbell, C.P.A., engagement partner
- Michelle Sorbello, C.P.A., audit manager
- Matthew Lee, C.P.A., audit manager



All of the above people have considerable experience on governmental audit engagements. All supervisory personnel assigned to the audit, are Certified Public Accountants. The engagement partner and audit manager will be assigned to audit on a full-time basis. In addition to the partner and managers, McDermitt Davis will utilize various audit senior and staff members for audit fieldwork.

The professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants.

License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. We can provide a copy of actual License, if requested.

Independence

McDermitt Davis, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.

Governmental Audit Quality Center

McDermitt Davis, LLC is a member of the AICPA's Governmental Audit Quality Center which is dedicated to establishing the highest standards of audit quality in the governmental accounting and audit sector.

External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants **since 1985**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity. We received a "pass" opinion on each review, which represents the best opinion that a firm can receive.

On our most recent peer review performed in 2020, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have never been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this page. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.



Federal or State Reviews

Any Federal or State desk review has resulted in no findings and we have never undergone a Federal or State field audit.

Other Services Provided

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice. Below is a listing of the type of other services that we have provided to governmental clients.

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Internal audit services.
3. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
4. Assistance on early implementation of new GASB Statements.
5. Assisting in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
6. Detailed internal control studies and evaluations of accounting systems.

Peer Review Letter



Continuing Education

McDermitt Davis, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2-year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the Florida Governmental Financial Officer's Association Annual Conference which provides 22 hours of training in governmental accounting and auditing.



As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we are available to teach seminars for the benefit of the District's accounting staff.

Information Technology

Our firm has one dedicated Information Technology specialist who has several years' experience in setting up and administering computer systems and networks of all sizes. In addition, all governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use Data Analysis Software, which enables us to obtain 100% of selected data and **test** "through your computer system."

One of the services we provide our clients is CLIENT PORTAL. This is a convenient online storage space in which files can be effortlessly uploaded, downloaded, stored and shared in a safe and secure environment.

Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.

Experience



Resume - Tammy Campbell, CPA

Partner

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida, 2007

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Member of the Orange County School Board Audit Advisory Committee

Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans.

Experience

- Tammy has fifteen (15) years of governmental accounting and auditing experience, including municipalities and airport authorities.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all 14 municipalities in the CAFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

Governmental Audit Experience (Past 5 years)

- **Over 60 Community Development Districts**
- City of Umatilla
- City of Clermont
- City of Oviedo
- City of Lake Mary
- City of Ocoee
- City of Tavares
- City of Orange City
- Town of Windermere
- City of Longwood
- City of Belle Isle
- City of Winter Springs
- City of Inverness
- City of Mascotte
- Homosassa Water District

Resume - Michelle Sorbello, CPA

Audit Manager



Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Michelle has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Michelle has 6 years of governmental accounting and auditing experience.
- She has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

Governmental Audit Experience (Past 5 years)

- | | |
|--|---------------------|
| • City of Winter Springs | • City of Lake Mary |
| • City of Longwood | • City of Ocoee |
| • City of Inverness | • City of Mascotte |
| • Various Community Development Districts | |



Resume - Matthew Lee, CPA

Audit Manager

Education, Certifications, and Licenses

- Master of Science in Accounting, University of Central Florida
- Master of Public Administration, University of Central Florida
- B.S. in Public Administration, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Matthew has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Matthew has 8 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

Governmental Audit Experience (Past 5 years)

- | | |
|--|----------------------|
| • City of Ocoee | • Town of Windermere |
| • City of Clermont | • City of Longwood |
| • City of Oviedo | • City of Tavares |
| • City of Winter Springs | • City of Umatilla |
| • Sun 'N Lake Improvement District | • City of Belle Isle |
| • Various Community Development Districts | |



References of Governmental Accounting Experience

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Years</u>
Sun'n Lake of Sebring Improvement District		
<p>Ms. Tanya Cannady, General Manager.</p> <p>5306 Sun'n Lake Blvd. Sebring, FL 33872 tcannady@snldistrict.org</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2011 to Present
Sterling Hill Community Development District		
<p>Ms. Kaitlyn Gallant Rizzetta and Company Manager, District Accounting Services</p> <p>12750 Citrus Park Lane Suite 115 Tampa, Florida 33625 kgallant@rizzetta.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2007 to 2009 And 2013 to Present
Meadow Pointe II Community Development District		
<p>Mr. Alan Baldwin Inframark Accounting Manager</p> <p>210 N. University Drive Suite 702 Coral Springs, Florida 33071 alan.baldwin@inframark.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2012 to Present
Toscana Isles Community Development District		
<p>Mr. Jeffrey Pinder Wrathell Hunt and Associates Controller</p> <p>2300 Glades Road Suite 410W Boca Raton, Florida 33431 pinderj@whhassociates.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2015 to Present
Homosassa Special Water District		
<p>Ms. Teresa Olds, Manager</p> <p>7922 W. Grover Cleveland Blvd. Homosassa, FL 34448 hswd@tampabay.rr.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2007 to Present



List of 2019 Community Development District Audits:

Asturia Community Development District
Bainebridge Community Development District
Beach Road Golf Estates Community Development District
Belmont Community Development District
Bexley Community Development District
Celebration Community Development District
Chapel Creek Community Development District
Concorde Estates Community Development District
Copperspring Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Enterprise Community Development District
Fiddler's Creek Community Development District #1
Forest Creek Community Development District
Greyhawk Landing Community Development District
Heritage Isle at Viera Community Development District
Highlands Community Development District
K-Bar Ranch Community Development District
K-Bar Ranch II Community Development District
Meadow Pointe II Community Development District
Mediterra Community Development District
Mirabella Community Development District
Palm River Community Development District
Portofino Springs Community Development District
Scenic Highway Community Development District
South Shore Corporate Park Community Development District
Southaven Community Development District
Southern Hills Plantation II Community Development District
Spring Ridge Community Development District
Sterling Hill Community Development District
Suncoast Community Development District
Talavera Community Development District
The Crossings at Fleming Island Community Development District
The Woodlands Community Development District
Toscana Isles Community Development District
Town of Kindred Community Development District
Trails Community Development District
Treeline Preserve Community Development District
Trout Creek Community Development District
University Square Community Development District
University Village Community Development District
Valencia Water Control District
Venetian Community Development District
Watergrass II Community Development District
Waterlefe Community Development District
Westridge Community Development District
Wiregrass Community Development District
Wiregrass II Community Development District

Service Approach



Service Approach

Our audit will be segmented as follows:

Phase 1:	Audit Planning
Phase 2:	Evaluation and Testing of Internal Controls
Phase 3:	Substantive Testing
Phase 4:	Reporting

Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our “permanent file,” which consists of copies of organizational charts, District manuals, documents, and financial and other management systems.

We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of AU-C 300, *Planning an Audit*. We will also gather information to identify fraud risks as required by AU-C 240 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the District to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the District with a list of all schedules to be prepared by the District.

Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed. As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of Data Analysis Software.





Service Approach - Continued

Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued

Our control testing includes obtaining an understanding of the computer software used by the District, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to District files.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting systems.

Phase 3: Substantive Testing

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification. Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We will keep the District's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the District Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management.

Phase 4: Reporting

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the independent reviewer. This second review is required as part of McDermitt Davis's internal system of quality control and ensures the District receives the best service possible.

We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on financial statements
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with "Government Auditing Standards"
- Management Letter

We will provide technical assistance to the District to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format.

Cost Proposal



Cost Proposal

We understand the requested services include audits of the District's financial statements for the year ended September 30, 2020, with the option of four additional annual renewals. The audit will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

McDermitt Davis, LLC is duly licensed under Chapter 473, Florida Statutes and is qualified to conduct audits in the State of Florida and audits in accordance with *Government Auditing Standards*.

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit.

Year Ended	Audit Fee
September 30, 2020	\$3,000
September 30, 2021	\$3,200
September 30, 2022	\$3,200
September 30, 2023	\$3,300
September 30, 2024	\$3,300



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: November 10, 2020
12:00PM

Submitted to:

Wiregrass II
Community Development District
c/o Lynn Hayes, District Manager
5844 Old Pasco Road, Suite 100
Wesley Chapel, Florida 33544

Submitted by:

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

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

November 10, 2020

Wiregrass II Community Development District
c/o Lynn Hayes, District Manager
5844 Old Pasco Road, Suite 100
Wesley Chapel, Florida 33544

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2020, with an option for four (4) additional annual renewals.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (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



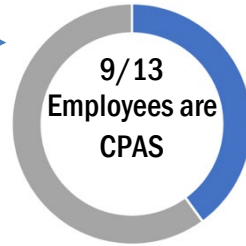
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



2 Partners
11 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



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

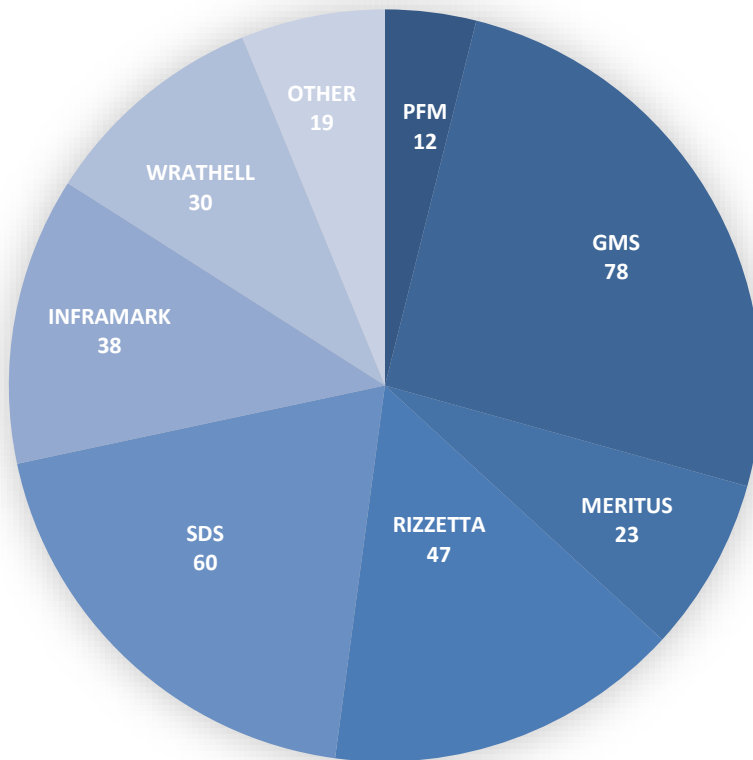
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

38 hours; Accounting,

Auditing and Other:

56 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 | (561) 939-6672

Experience

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

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

Education

University of South Florida (1983)

Bachelor of Arts

Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
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

24
58
82 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

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

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	38
Accounting, Auditing and Other	56
Total Hours	94 (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

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2020-2024 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2020	\$3,000
2021	\$3,100
2022	\$3,200
2023	\$3,300
2024	<u>\$3,400</u>
TOTAL (2020-2024)	<u>\$16,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or 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

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo 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
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	332	5	3	327	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

We look forward to providing **Wiregrass II 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.**

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

November 10, 2020

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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

November 10, 2020

Wiregrass II Community Development District
Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Wiregrass II 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 Wiregrass II Community Development District. We will provide you with top quality, responsive service.

Experience

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



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

Wiregrass II Community Development District
November 10, 2020

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 Wiregrass II 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 71 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 71 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 38 of the 42 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 32 professional and administrative staff (including 14 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)	9
Computer Specialist	1
Paraprofessional	8
Administrative	<u>4</u>
Total – all personnel	32

Following is a brief description of each employee classification:

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

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

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

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

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

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Wiregrass II 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 fifty audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

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

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

The Reserve Community Development District

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

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

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits.

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc.	Gateway Services Community Development District
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Members of our audit team have acquired extensive experience from performing or participating in over 2,100 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$2,975 for the years ended September 30, 2020, 2021, and 2022, and \$3,000 for the years ended September 30, 2023 and 2024. The fee is contingent upon the financial records and accounting systems of Wiregrass II 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 Wiregrass II Community Development District as of September 30, 2020, 2021, 2022, 2023, and 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 41 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

Personnel Qualifications and Experience
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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 – 12 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
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience
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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 – 30 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Matthew Gonano, CPA

Senior Staff Accountant – 10 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

Personnel Qualifications and Experience
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Paul Daly

Staff Accountant – 9 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Melissa Marlin

Senior Staff Accountant – 7 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

Personnel Qualifications and Experience
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Bryan Snyder

Staff Accountant – 5 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker

Staff Accountant – 4 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

Personnel Qualifications and Experience
--

Jonathan Herman, CPA

Senior Staff Accountant – 7 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

Personnel Qualifications and Experience
--

Sean Stanton, CPA

Staff Accountant – 4 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Taylor Nuccio

Staff Accountant – 6 years

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

Personnel Qualifications and Experience
--

Kirk Vasser

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

- ♦ 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.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Madison Ballash

Staff Accountant – 1 year

Education

- ◆ Indian River State College, B.S.A. – Accounting (May 2020)

Professional Experience

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

Continuing Professional Education

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



Judson B. Baggett 6815 Dairy Road
MBA, CPA, CVA, Partner Zephyrhills, FL 33542
Marci Reutimann (813) 788-2155
CPA, Partner (813) 782-8606

Report on the Firm's System of Quality Control

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

October 30, 2019

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, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, 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, CPAs, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAS, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA, (NY 11853) email: judb@baggettcpa.com

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

**WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2020- 2024
Pasco County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than November 10, 2020, at 12:00 p.m., at the offices of the District Manager, Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544.

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 one (1) original 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 – Wiregrass II 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) optional 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.

Tab 2

WIREGRASS II CDD AUDITOR RANKING SHEET

1. Ability of Personnel (20 points)

(Geographic locations of this firm's headquarters or permanent office in relation to the project; capabilities and experience fo key personnel; presetnt ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

GRAU	MCDIRMIT DAVIS	BERGER
0	0	0

2. Proposer's Experience (20 points)

(Past record and experienceof the Prposer in similar projects; volume of work previously performed by the firm; past performance for other Communtiy Development Districts in other contracts; character; integrity, reputation of respondent, etc.)

0	0	0
---	---	---

3. Understanding of Scope of Service (20 points)

(Does the proposal demonstrate an understanding of the District's needs for the services requested?)

0	0	0
---	---	---

4. Ability to Furnish 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 E.g. the existence of any natural disaster plan for business operations)

0	0	0
---	---	---

5. Price (20 points)

Points will be awarded based upon the price bid for the rendering of services and reasonableness of the price to the services

2020	\$3,000	\$3,000	\$2,975
2021	\$3,100	\$3,200	\$2,975
2022	\$3,200	\$3,200	\$2,975
2023	\$3,300	\$3,300	\$3,000
2024	\$3,400	\$3,300	\$3,000
3-year average	\$3,200	\$3,200	\$2,985

Total

0	0
---	---

Tab 3

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.

WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

The Audit meeting of the Wiregrass II Community Development District was held on **Thursday, October 22, 2020 at 10:39 a.m.** by means of communications media technology pursuant to Executive Orders 20-52, 20-69, 20-112, 20-123, 20-139, 20-150, 20-179, 20-193 and 20-246 issued by Governor DeSantis, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

AUDIT COMMITTEE MEETING:

Present were:

Bill Porter	Board Supervisor, Chairman
Colby Chandler	Board Supervisor, Vice Chairman
Quinn Porter	Board Supervisor, Assistant Secretary
Hatcher Porter	Board Supervisor, Assistant Secretary

Also Present were:

Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Scott Sheridan	Developer, Locust Branch
Lindsay Whelan	District Counsel, Hopping, Green & Sams
Victor Barbosa	Waldrop Engineering
Scott Brizendine	Associate Director, Financial Consultant

FIRST ORDER OF BUSINESS

Call to Order / Roll Call

Mr. Hayes confirmed there was a quorum present and called the meeting to order.

SECOND ORDER OF BUSINESS

Audience Comments

No members of general audience in attendance.

THIRD ORDER OF BUSINESS

Presentation of Audit Proposal Instructions

Mr. Hayes reviewed the audit proposal instructions.

On a Motion by Mr. C. Chandler, seconded by Mr. B. Porter, with all in favor, the Board of Supervisors approved the audit proposal instructions for District Auditing services for Fiscal Years ending September 30, 2020 through September 30, 2025, for Wiregrass II Community Development District.

FOURTH ORDER OF BUSINESS

Presentation of Audit Evaluation Criteria

A brief discussion was held regarding the auditor evaluation criteria and whether the Board wanted to include pricing as a factor in the decision.

On a Motion by Mr. B. Porter, seconded by Mr. C. Chandler, with all in favor, the Board of Supervisors approved the Audit Evaluation Criteria with price for Wiregrass II Community Development District.

FIFTH ORDER OF BUSINESS

Adjournment

On a Motion by Mr. C. Chandler, seconded Ms. Q. Porter, with all in favor, the Board of Supervisors continued the meeting at 10:42 a.m. for Wiregrass Community Development District.

Secretary/ Assistant Secretary

Chairman/Vice Chairman

Tab 4

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT**

The special meeting of Wiregrass II Community Development District was held on **Tuesday, October 13, 2020 at 11:03 a.m.** via means of communications media technology pursuant to Executive Orders 20-52, 20-69, 20-112, 20-123 20-139, 20-150, 20-179, 20-193, and 20-246 issued by Governor DeSantis, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present were:

Bill Porter	Board Supervisor, Chairman
Colby Chandler	Board Supervisor, Vice Chairman
Quinn Porter	Board Supervisor, Assistant Secretary

Also present were:

Lindsay Whelan	District Counsel, Hopping Green & Sams
Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Jeremy Fireline	District Engineer, Waldrop Engineering
Scott Sheridan	Representative, Locust Branch LLC.
Scott Brizendine	Manager, District Financial Services, Rizzetta & Company
Victor Barbosa	District Engineer, Waldrop Engineering
Scott Sheridan	Representative, Locust Branch LLC.
Cynthia Wilhelm	Bond Counsel,
Brett Sealy	Underwriter, MBS Capital Markets

FIRST ORDER OF BUSINESS Call to Order

Mr. Lynn Hayes called the meeting to order and confirmed a quorum.

SECOND ORDER OF BUSINESS Public Comments

There was no audience present.

THIRD ORDER OF BUSINESS

Consideration Supplemental Engineer's Report

Mr. Barbosa presented the Supplemental Engineer's Report. Total cost for the 2020 project is \$16,149, 600, which includes phases 3B, and 4A- 4D of Wiregrass Ranch Boulevard.

On a Motion by Mr. Bill Porter, seconded by Ms. Quinn Porter, with all in favor, the Board of Supervisors approved the preliminary Supplemental Engineer's Report for Wiregrass II Community Development District.

FOURTH ORDER OF BUSINESS

Consideration of Preliminary Supplemental Assessment Methodology Report

Mr. Scott Brizendine presented the Preliminary Supplemental Assessment Methodology Report outlining preliminary financing information, the various product types and projected assessment levels.

On a Motion by Ms. Quinn Porter, seconded by Mr. Colby Chandler, with all in favor, the Board of Supervisors approved the preliminary Supplemental Assessment Methodology Report for Wiregrass II Community Development District.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2021-01, Delegated Award Resolution

Ms. Wilhelm presented Resolution 2021-01 and forms of its exhibits (Bond Purchase Contract, Continuing Disclosure Agreement, and Preliminary Limited Offering Memorandum). It was noted that the Bond Validation hearing was held on September 30, 2020 and the estimated funding date should be during the second week of November.

On a Motion by Mr. Bill Porter, seconded by Ms. Quinn Porter, with all in favor, the Board of Supervisors approved Resolution 2021-01 authorizing, issuance of bonds and the terms of sale for Wiregrass II Community Development District.

SIXTH ORDER OF BUSINESS

Consideration of Financing Agreements

- 1. Collateral Assignment Agreement**
- 2. Completion Agreement**
- 3. True-Up Agreement**
- 4. Declaration of Consent**
- 5. Tri-Party Agreement**

Ms. Whelan discussed the various agreements, explaining that Taylor Morrison is taking over the development of the 2020 project and will do so in accordance with the terms of these agreements. She recommended that they all be approved in substantial form and noted that the Declaration of Consent does not require a motion.

On a Motion by Mr. Bill Porter, seconded by Ms. Quinn Porter, with all in favor, the Board of Supervisors approved the Collateral Assignment Agreement in substantial form for Wiregrass II Community Development District.

On a Motion by Mr. Colby Chandler, seconded by Ms. Quinn Porter, with all in favor, the Board of Supervisors approved the Completion Agreement in substantial form for Wiregrass II Community Development District.

On a Motion by Mr. Bill Porter, seconded by Mr. Colby Chandler, with all in favor, the Board of Supervisors approved the True-Up Agreement for Wiregrass II Community Development District.

On a Motion by Mr. Colby Chandler, seconded by Ms. Quinn Porter, with all in favor, the Board of Supervisors approved the Tri Party Agreement in substantial form, for Wiregrass II Community Development District.

SEVENTH ORDER OF BUSINESS

Ratification of Egis Insurance Proposal

Mr. Hayes presented the Board with the Egis Insurance Proposal.

On a Motion by Mr. Bill Porter, seconded by Ms. Quinn Porter, with all in favor, the Board of Supervisors ratified the payment of the Egis Insurance premium of \$5,251 as presented, for Wiregrass II Community Development District.

EIGHTH ORDER OF BUSINESS

Consideration of Appointing an Audit Committee Meeting

Mr. Hayes discussed establishing an Audit Committee to select an auditing firm to conduct the annual financial audit. He recommended that the Board of Supervisors serve as the Audit Committee.

On a Motion by Mr. Bill Porter, seconded by Mr. Colby Chandler, with all in favor, the Board of Supervisors appointed the Board of Supervisors as the Audit Committee for Wiregrass II Community Development District.

NINTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

No report.

B. District Engineer

No Report.

C. District Manager

Mr. Hayes stated that the next BOS meeting would be held on October 22, 2020 at 10:30 a.m. immediately following the Wiregrass Community Development District along with the first Audit Committee meeting for the purpose of approving the audit proposal instructions and evaluation criteria.

A brief discussion was held regarding the bond timeline and the possibility of scheduling the November meeting to coincide with both the bonds and audit selection process as both the November and December meetings are scheduled on or near holidays. The Board decided to cancel the November 26th and December 24th meetings.

On a Motion by Mr. Bill Porter, seconded by Mr. Colby Chandler, with all in favor, the Board of Supervisors scheduled a special meeting on November 11, 2020 at 10:30 a.m. for Wiregrass II Community Development District.

TENTH ORDER OF BUSINESS

Supervisor Requests

There were no Supervisor requests put forth at this time.

ELEVENTH ORDER OF BUSINESS

Adjournment

Mr. Hayes stated that there were no other matters to come before the Board of Supervisors at this time.

On a Motion by Mr. Bill Porter, seconded by Ms. Quinn Porter, with all in favor, the Board of Supervisors adjourned the meeting at 11:35 a.m. for Wiregrass II Community Development District.

Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.

WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Wiregrass II Community Development District was held on **Thursday, October 22, 2020 at 10:39 a.m.** by means of communications media technology pursuant to Executive Orders 20-52, 20-69, 20-112, 20-123, 20-139, 20-150, 20-179, 20-193 and 20-246 issued by Governor DeSantis, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

BOARD OF SUPERVISORS MEETING:

Present were:

Bill Porter	Board Supervisor, Chairman
Colby Chandler	Board Supervisor, Vice Chairman
Quinn Porter	Board Supervisor, Assistant Secretary
Hatcher Porter	Board Supervisor, Assistant Secretary

Also Present were:

Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Scott Sheridan	Developer, Locust Branch
Lindsay Whelan	District Counsel, Hopping, Green & Sams
Victor Barbosa	Waldrop Engineering
Scott Brizendine	Associate Director, Financial Consultant
Samantha Reese	Financial Associate, Rizzetta & Company, Inc.

FIRST ORDER OF BUSINESS

Call to Order

Mr. Hayes called the meeting to order and confirmed a quorum.

SECOND ORDER OF BUSINESS

Audience Comments

No audience comments.

THIRD ORDER OF BUSINESS

Consideration of the Minutes of the Board of Supervisors' Meeting held August 27, 2020

Mr. Hayes. presented the minutes and inquired if there were any amendments necessary. There were none.

On a Motion by Mr. B. Porter, seconded by Ms. Q. Porter, with all in favor, the Board of Supervisors approved the minutes from the meeting held on August 27, 2020, for Wiregrass II Community Development District.

FOURTH ORDER OF BUSINESS

Consideration of Operation and Maintenance Expenditures for August and September 2020

Mr. Hayes presented the Operations and Maintenance expenditures for August and September 2020.

On a Motion by Mr. B. Porter, seconded by Ms. Q. Porter, with all in favor, the Board of Supervisors ratified the payments of the August 2020 (\$2,920.20) and September 2020 (\$0), for the Operations and Maintenance expenditures for Wiregrass II Community Development District.

FIFTH ORDER OF BUSINESS

Presentation of Amended Master Methodology Report

Mr. S. Brizendine presented the Amended Master Methodology Report to show revisions in planned unit counts for the district.

On a Motion by Mr. C. Chandler, seconded by Ms. Q. Porter, the Board adopted the amended methodology report, for Wiregrass II Community Development District.

SIXTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

No Report.

B. District Engineer

No Report.

C. District Manager

Mr. Hayes confirmed the Board cancelled the November 26th and December 24th meetings and opted to schedule a special meeting on November 11th for the purpose of selecting an auditor and finalizing the bonds. He informed them the meeting on Thursday, January 28, 2021 at 10:30 a.m. would be held at the offices of Rizzetta & Company located at 5844 Old Pasco Road Suite 100, Wesley Chapel, FL 33544.

SEVENTH ORDER OF BUSINESS

Supervisor Requests

There were no supervisor requests.

EIGHTH ORDER OF BUSINESS

Adjournment

On a Motion by Mr. B. Porter, seconded Ms. Q. Porter, with all in favor, the Board of Supervisors adjourned the meeting at 10:48 a.m. for Wiregrass II Community Development District.

Secretary/ Assistant Secretary

Chairman/Vice Chairman

DRAFT

Tab 5

WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

Operation and Maintenance Expenditures October 2020 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from October 1, 2020 through October 31, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$ 50,455.00**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wiregrass II Community Development District

Paid Operation & Maintenance Expenditures

October 1, 2020 Through October 31, 2020

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Egis Insurance Advisors LLC	001044	11480	Policy#100119407 10/01/20-10/01/2021	\$ 5,251.00
Hopping Green & Sams, PA	001047	112480	Construction Legal Services 12/19	\$ 919.00
Hopping Green & Sams, PA	001045	115448	General Monthly Legal Services 05/20	\$ 2,373.99
Hopping Green & Sams, PA	001045	115449	Construction Legal Services 05/20	\$ 2,010.53
Hopping Green & Sams, PA	001047	116040	General Monthly Legal Services 06/20	\$ 1,553.00
Hopping Green & Sams, PA	001047	116041	Bond Validation Legal Services 06/20	\$ 271.00
Hopping Green & Sams, PA	001047	116042	Construction Legal Services 06/20	\$ 513.19
Hopping Green & Sams, PA	001047	116757	General Monthly Legal Services 07/20	\$ 1,209.00
Hopping Green & Sams, PA	001047	116758	Bond Validation Legal Services 07/20	\$ 3,200.00
Hopping Green & Sams, PA	001052	117657	General Monthly Legal Services 08/20	\$ 1,709.00
Hopping Green & Sams, PA	001052	117658	Bond Validation Legal Services 08/20	\$ 1,249.00
Hopping Green & Sams, PA	001052	117659	Construction Legal Services 08/20	\$ 390.19

Wiregrass II Community Development District

Paid Operation & Maintenance Expenditures

October 1, 2020 Through October 31, 2020

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Innersync Studio, LTD.	001048	18971	Annual Website Hosting Services FY20/21	\$ 1,537.50
Rizzetta & Company, Inc.	001049	INV0000051779	District Management Fees 08/20	\$ 1,637.50
Rizzetta & Company, Inc.	001049	INV0000052569	District Management Fees 09/20	\$ 1,637.50
Rizzetta & Company, Inc.	001053	INV0000053366	District Management Fees 10/20	\$ 3,373.25
Rizzetta & Company, Inc.	001053	INV0000053621	Assessment Roll Preparation FY20/21	\$ 5,150.00
Rizzetta Technology Services	001050	INV0000006112	Email & Website Hosting Services 08/20	\$ 175.00
Rizzetta Technology Services	001050	INV0000006211	Email & Website Hosting Services 09/20	\$ 175.00
Rizzetta Technology Services	001054	INV0000006416	Email & Website Hosting Services 10/20	\$ 175.00
Times Publishing Company	001055	00000111201 09/30/20	Legal Advertising Account #200049 09/20	\$ 169.60
Times Publishing Company	001	0000091725 08/05/20	Legal Advertising Account #200049 08/20	\$ 282.40
Times Publishing Company	001	0000093571 07/29/20	Legal Advertising Account #200049 07/20	\$ 1,128.80
Times Publishing Company	001	0000093571 08/05/20	Legal Advertising Account #200049 08/20	\$ 1,124.80

Wiregrass II Community Development District

Paid Operation & Maintenance Expenditures

October 1, 2020 Through October 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Times Publishing Company	001	0000094944 07/29/20	Legal Advertising Account #200049 07/20	\$ 616.00
Waldrop Engineering	001046	0027950	Engineering Services 04/20	\$ 4,188.75
Waldrop Engineering	001046	0028385	Engineering Services 05/20	\$ 2,230.00
Waldrop Engineering	001051	0028652	Engineering Services 06/20	\$ 6,025.00
Waldrop Engineering	001051	0029128	Engineering Services 07/20	<u>\$ 180.00</u>
Report Total				<u>\$ 50,455.00</u>



Customer	Wiregrass II Community Development District
Acct #	914
Date	08/28/2020
Customer Service	Kristina Rudez
Page	1 of 1

Invoice Summary	\$ 5,251.00
Payment Amount	
Payment for:	Invoice#11480
100120407	

[illegible]

Thank You

08/28/2020

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

January 31, 2020

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Bill Number 112480
Billed through 12/31/2019

Project Construction

WG2CDD 00103 JJ

FOR PROFESSIONAL SERVICES RENDERED

12/16/19	LCW	Confer with staff regarding preparation of form conveyance documents for district projects.	0.20 hrs
12/16/19	LMC	Prepare form conveyance documents.	1.80 hrs
12/20/19	LCW	Review and revise form conveyance documents; distribute same to Sheridan.	1.10 hrs
12/20/19	LMC	Prepare acquisition agreement for form conveyance documents.	1.90 hrs
Total fees for this matter			\$919.00

MATTER SUMMARY

Whelan, Lindsay C.	1.30 hrs	280 /hr	\$364.00
Clavenna, Lydia M. - Paralegal	3.70 hrs	150 /hr	\$555.00
TOTAL FEES			\$919.00

TOTAL CHARGES FOR THIS MATTER

\$919.00

BILLING SUMMARY

Whelan, Lindsay C.	1.30 hrs	280 /hr	\$364.00
Clavenna, Lydia M. - Paralegal	3.70 hrs	150 /hr	\$555.00
TOTAL FEES			\$919.00

TOTAL CHARGES FOR THIS BILL

\$919.00

Please include the bill number on your check **Date Rec'd Rizzetta & Co., Inc.** _____

D/M approval LMH Date 9/4/20

Date entered 09/04/20

Fund 001 GL 15501 OC _____

Check # _____

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

June 25, 2020

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Bill Number 115448
Billed through 05/31/2020

General Counsel
WG2CDD 00001 JJ

FOR PROFESSIONAL SERVICES RENDERED

05/03/20	JJ	Follow up research regarding meeting protocols and notices during phase 1 of reopening plan.	0.10 hrs
05/04/20	JJ	Review correspondence regarding revised district manager contract and drafts of same.	0.10 hrs
05/07/20	LCW	Review FY 2019 audit report and provide comments to same.	0.50 hrs
05/07/20	LMC	Prepare budget documents for fiscal year 2021.	0.70 hrs
05/08/20	LCW	Prepare acquisition and conveyance tracking chart; confer with Sheridan regarding assignment of FY 20 budget funding agreement; confer with staff regarding district website.	0.50 hrs
05/12/20	LCW	Review draft FY 21 budget documents and provide comments to same.	0.40 hrs
05/14/20	LMC	Update budget documents.	0.90 hrs
05/15/20	LCW	Review tentative agenda for May board meeting and draft advertisement and provide comments to same.	0.60 hrs
05/15/20	LMC	Finalize and transmit budget documents.	0.30 hrs
05/18/20	JJ	Audit letter response.	0.20 hrs
05/18/20	MGC	Review auditor letter.	0.20 hrs
05/18/20	LCW	Confer with Gillis regarding preparation of documents for agenda package; coordinate distribution of FY 19 audit attorney request letter; review correspondence regarding payment of outstanding O&M invoices.	0.50 hrs
05/18/20	APA	Prepare attorney response to auditor letter fiscal year end 2019.	1.40 hrs
05/19/20	LCW	Review correspondence from Spock regarding FY 19 audit; review April financial statements; prepare for May board meeting.	0.80 hrs
05/20/20	JJ	Review agenda packet.	0.30 hrs

05/20/20	LCW	Confer with staff regarding documents for May agenda package.	0.30 hrs
05/21/20	LCW	Review correspondence regarding irrigation assessments for FY 21.	0.10 hrs
05/26/20	LCW	Confer with Wilhelm regarding status of financing and confer with Sheridan regarding same.	0.40 hrs
05/26/20	LCW	Coordinate May meeting coverage.	0.10 hrs
05/27/20	LCW	Confer with Sheridan regarding resolution extending board terms.	0.10 hrs
05/28/20	LCW	Prepare for and attend board meeting; follow-up from same.	0.80 hrs
05/28/20	LMC	Prepare alternative budget approval resolution without assessments.	0.30 hrs
05/29/20	LCW	Confer with Sheridan regarding landowner election.	0.10 hrs
Total fees for this matter			\$2,345.00

MATTER SUMMARY

Papp, Annie M. - Paralegal	1.40 hrs	150 /hr	\$210.00
Johnson, Jonathan T.	0.70 hrs	400 /hr	\$280.00
Whelan, Lindsay C.	5.20 hrs	280 /hr	\$1,456.00
Clavenna, Lydia M. - Paralegal	2.20 hrs	150 /hr	\$330.00
Collazo, Mike	0.20 hrs	345 /hr	\$69.00

TOTAL FEES	\$2,345.00
INTEREST CHARGE ON PAST DUE BALANCE	\$28.99

TOTAL CHARGES FOR THIS MATTER	\$2,373.99
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BILLING SUMMARY

Papp, Annie M. - Paralegal	1.40 hrs	150 /hr	\$210.00
Johnson, Jonathan T.	0.70 hrs	400 /hr	\$280.00
Whelan, Lindsay C.	5.20 hrs	280 /hr	\$1,456.00
Clavenna, Lydia M. - Paralegal	2.20 hrs	150 /hr	\$330.00
Collazo, Mike	0.20 hrs	345 /hr	\$69.00

TOTAL FEES	\$2,345.00
INTEREST CHARGE ON PAST DUE BALANCE	\$28.99

TOTAL CHARGES FOR THIS BILL	\$2,373.99
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Please include the bill number with your payment.

Date Rec'd Rizzetta & Co., Inc. 6/25/20
D/M approval LMH Date 6/30/2020
Date entered 6/30/20
Fund 001 GL 51400 OC 3107
Check # _____

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

June 25, 2020

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Bill Number 115449
Billed through 05/31/2020

Project Construction

WG2CDD 00103 JJ

FOR PROFESSIONAL SERVICES RENDERED

04/07/20	LCW	Confer with Barbosa regarding outstanding items for Wiregrass Ranch Boulevard Phase 3A conveyance.	0.10 hrs
04/20/20	LCW	Confer with staff regarding status of conveyance of Wiregrass Ranch Boulevard Phase 3A.	0.10 hrs
05/06/20	LCW	Review list of Wiregrass Ranch Phase 3A improvements and confer with Barbosa regarding same.	0.20 hrs
05/07/20	LCW	Confer with staff regarding scope of improvements within the Wiregrass Ranch Boulevard Phase 3A project; revise conveyance documents relative to same and distribute for execution; confer with Sheridan on promissory note interest rate; prepare bill of sale to County for WRB Phase 3A utilities.	1.90 hrs
05/08/20	LCW	Prepare bill of sale to County for utilities.	0.60 hrs
05/11/20	LCW	Review correspondence regarding status of recordation of deed for WRB Phase 3A.	0.20 hrs
05/15/20	JEM	Coordinate title search on proposed right of way conveyance.	0.20 hrs
05/15/20	LCW	Confer with Sheridan regarding status of execution of WRB Phase 3A conveyance documents.	0.10 hrs
05/22/20	LCW	Confer with Sheridan regarding status of execution of WRB Phase 3A conveyance documents.	0.10 hrs
05/26/20	JEM	Review title search materials.	2.10 hrs
05/26/20	LCW	Review correspondence from Sheridan regarding status of execution of WRB Phase 3A acquisition documents.	0.10 hrs
05/27/20	LCW	Review O&E Report for WRB Phase 3A.	0.30 hrs

Total fees for this matter

\$1,875.50

DISBURSEMENTS

Research Materials

125.00

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Total disbursements for this matter	\$125.00
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MATTER SUMMARY

Merritt, Jason E.	2.30 hrs	365 /hr	\$839.50
Whelan, Lindsay C.	3.70 hrs	280 /hr	\$1,036.00

TOTAL FEES	\$1,875.50
TOTAL DISBURSEMENTS	\$125.00
INTEREST CHARGE ON PAST DUE BALANCE	\$10.03

TOTAL CHARGES FOR THIS MATTER	\$2,010.53
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BILLING SUMMARY

Merritt, Jason E.	2.30 hrs	365 /hr	\$839.50
Whelan, Lindsay C.	3.70 hrs	280 /hr	\$1,036.00

TOTAL FEES	\$1,875.50
TOTAL DISBURSEMENTS	\$125.00
INTEREST CHARGE ON PAST DUE BALANCE	\$10.03

TOTAL CHARGES FOR THIS BILL	\$2,010.53
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Please include the bill number with your payment.

Date Rec'd Rizzetta & Co., Inc. 6/25/20
D/M approval LMH Date 6/30/2020
Date entered 6/30/20
Fund 001 GL 15501 OC
Check #

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

General Counsel
WG2CDD 00001 JJ

July 27, 2020
Date Rec'd Rizzetta & Co., Inc. _____ Bill Number 116040
D/M approval LMH Date 8/2/20 Billed through 06/30/2020
Date entered 07/31/20
Fund 001 GL 51400 OC 3107
Check # _____

FOR PROFESSIONAL SERVICES RENDERED

06/01/20	LCW	Review tentative agenda for continued board meeting and provide comments to same.	0.10 hrs
06/02/20	LCW	Review revised FY 21 proposed budget.	0.10 hrs
06/02/20	LMC	Calculate 60 day cutoff for budget in regards to date of continued meeting.	0.20 hrs
06/04/20	LCW	Confer with staff regarding preparation of budget notices and documents for continued board meeting agenda package.	0.20 hrs
06/05/20	SSW	Research physical quorum and public comment requirements and guidance pursuant to Governor's Executive Order and Task Force Report for Phase 2 Re-opening.	0.10 hrs
06/10/20	LCW	Review draft agenda for regular June board meeting and provide comments to same; confer with staff regarding FY 21 budget matters.	0.50 hrs
06/11/20	LCW	Prepare for and attend continued board meeting.	0.50 hrs
06/12/20	LCW	Review tentative agenda for June board meeting.	0.10 hrs
06/12/20	LMC	Prepare budget and irrigation assessment notices for fiscal year 2021.	1.20 hrs
06/16/20	LCW	Confer with staff regarding documents for June agenda package.	0.10 hrs
06/17/20	LMC	Update budget notice.	0.30 hrs
06/18/20	LCW	Prepare for June board meeting; review draft FY 21 budget notice and budget funding agreement and provide comments to same.	0.40 hrs
06/18/20	LMC	Prepare developer funding agreement for fiscal year 2021.	0.50 hrs
06/22/20	LCW	Review correspondence regarding status of developer funding; review correspondence regarding form of FY 21 budget notice.	0.20 hrs
06/23/20	LMC	Revise assessment notices.	0.80 hrs
06/24/20	JJ	Review Executive Order 20-150 regarding extension of quorum waiver through	0.10 hrs

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August 1; review draft correspondence to district manager.

06/24/20	LCW	Review correspondence regarding effective date of SB 1466 relative to district website requirements; review correspondence regarding quorum for June board meeting.	0.40 hrs
06/25/20	LCW	Attend June board meeting and follow-up from same.	0.80 hrs
06/26/20	SSW	Review Executive Order 20-150 regarding extension of waiver of physical quorum requirement for local government public meetings; prepare and circulate correspondence to District Managers regarding same.	0.10 hrs
06/29/20	LCW	Follow-up from June board meeting.	0.10 hrs
06/30/20	LCW	Review memorandum to district manager on changes to statute governing website documents.	0.10 hrs
Total fees for this matter			\$1,553.00

MATTER SUMMARY

Johnson, Jonathan T.	0.10 hrs	400 /hr	\$40.00
Whelan, Lindsay C.	3.60 hrs	280 /hr	\$1,008.00
Clavenna, Lydia M. - Paralegal	3.00 hrs	150 /hr	\$450.00
Warren, Sarah S.	0.20 hrs	275 /hr	\$55.00
TOTAL FEES			\$1,553.00

TOTAL CHARGES FOR THIS MATTER

\$1,553.00

BILLING SUMMARY

Johnson, Jonathan T.	0.10 hrs	400 /hr	\$40.00
Whelan, Lindsay C.	3.60 hrs	280 /hr	\$1,008.00
Clavenna, Lydia M. - Paralegal	3.00 hrs	150 /hr	\$450.00
Warren, Sarah S.	0.20 hrs	275 /hr	\$55.00
TOTAL FEES			\$1,553.00

TOTAL CHARGES FOR THIS BILL

\$1,553.00

Please include the bill number with your payment.

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

July 27, 2020

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Date Rec'd Rizzetta & Co., Inc. _____

Bill Number 116041
Billed through 06/30/2020

D/M approval LMH Date 8/2/20

Date entered 07/31/20

Fund 001 GL 15501 OC _____

Check # _____

Bond Validation

WG2CDD 00102 JJ

FOR PROFESSIONAL SERVICES RENDERED

06/09/20	LCW	Confer with Sheridan regarding comments to validation complaint; review revised complaint.	0.50 hrs
06/09/20	LMC	Update bond validation complaint.	0.50 hrs
06/16/20	LCW	Update bond validation resolution with not-to-exceed amounts and COVID-19 language.	0.20 hrs
Total fees for this matter			\$271.00

MATTER SUMMARY

Whelan, Lindsay C.	0.70 hrs	280 /hr	\$196.00
Clavenna, Lydia M. - Paralegal	0.50 hrs	150 /hr	\$75.00
TOTAL FEES			\$271.00

TOTAL CHARGES FOR THIS MATTER

\$271.00

BILLING SUMMARY

Whelan, Lindsay C.	0.70 hrs	280 /hr	\$196.00
Clavenna, Lydia M. - Paralegal	0.50 hrs	150 /hr	\$75.00
TOTAL FEES			\$271.00

TOTAL CHARGES FOR THIS BILL

\$271.00

Please include the bill number with your payment.

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

July 27, 2020

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Date Rec'd Rizzetta & Co., Inc. _____

Bill Number 116042
Billed through 06/30/2020

D/M approval LMH Date 8/2/20

Date entered 07/31/20

Project Construction
WG2CDD 00103 JJ

Fund 001 GL 15501 OC _____

Check # _____

FOR PROFESSIONAL SERVICES RENDERED

06/15/20	LCW	Confer with Sheridan regarding status of execution of WRB Phase 3A conveyance documents.	0.10 hrs
06/16/20	LCW	Review correspondence from Sheridan regarding status of execution of WRB Phase 3A conveyance documents.	0.20 hrs
06/18/20	LCW	Confer with Beckley regarding distribution of recorded deed for Wiregrass Ranch Boulevard Phase 3A roadway tracts.	0.40 hrs
06/23/20	LCW	Confer with Sheridan regarding conveyance of WRB Phase 3A utilities to County; compile documents for acquisition binder.	0.40 hrs
06/24/20	LCW	Review executed conveyance documents relative to WRB Phase 3A acquisition and confer with staff regarding revisions to same.	0.50 hrs
06/25/20	LCW	Compile documents for acquisition notebook relative to Wiregrass Ranch Boulevard Phase 3A.	0.20 hrs
Total fees for this matter			\$504.00

MATTER SUMMARY

Whelan, Lindsay C.	1.80 hrs	280 /hr	\$504.00
TOTAL FEES			\$504.00
INTEREST CHARGE ON PAST DUE BALANCE			\$9.19
TOTAL CHARGES FOR THIS MATTER			\$513.19

BILLING SUMMARY

Whelan, Lindsay C.	1.80 hrs	280 /hr	\$504.00
TOTAL FEES			\$504.00
INTEREST CHARGE ON PAST DUE BALANCE			\$9.19

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TOTAL CHARGES FOR THIS BILL	\$513.19
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Please include the bill number with your payment.

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

August 26, 2020

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Bill Number 116757
Billed through 07/31/2020

General Counsel
WG2CDD 00001 JJ

FOR PROFESSIONAL SERVICES RENDERED

07/01/20	LCW	Review correspondence regarding follow-up from June board meeting.	0.10 hrs
07/05/20	JJ	Follow up regarding extension of quorum waiver.	0.10 hrs
07/06/20	LCW	Confer with staff regarding agenda items for July board meeting; prepare irrigation rulemaking notices.	0.50 hrs
07/07/20	LCW	Review correspondence regarding cancellation of July board meeting.	0.10 hrs
07/13/20	LMC	Review docket for updates.	0.40 hrs
07/14/20	JJ	Review analysis regarding possible extension of quorum waiver into August.	0.10 hrs
07/14/20	LCW	Review correspondence regarding status of extension of EO 20-150 relative to virtual meetings.	0.10 hrs
07/15/20	LCW	Confer with Huber regarding status of publication of rate making notices.	0.20 hrs
07/17/20	SSW	Conduct ongoing research regarding compliance with public meeting requirements for district meetings held remotely using communications media technology; review executive orders issued by Executive Office of the Governor regarding conducting local government public meetings; correspond with representatives of Attorney General's Office and research questions regarding potential extension of waiver of physical quorum requirement for district meetings, manner of conducting district meetings in the event of expiration of same, and meeting and public hearing notice requirements related to same.	0.40 hrs
07/21/20	LCW	Review correspondence on prevention of Zoom-bombing interference at virtual board meetings.	0.10 hrs
07/27/20	LCW	Confer with staff regarding research on interest rate matters.	0.10 hrs
07/29/20	JJ	Follow up regarding inquiries about extension of quorum waiver.	0.10 hrs
07/29/20	EGRE	Research the maximum interest permitted to be charged to community development districts.	1.80 hrs
07/30/20	JJ	Follow up on Governor's Office request for information regarding impact of	0.10 hrs

quorum waiver extension.

07/30/20	LCW	Review Executive Order 20-179 extending availability of virtual meetings and confer with staff regarding same; review research on maximum interest rates permitted by law and confer with staff regarding same.	0.30 hrs
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Total fees for this matter	\$1,209.00
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MATTER SUMMARY

Gregory, Emma C.	1.80 hrs	255 /hr	\$459.00
Johnson, Jonathan T.	0.40 hrs	400 /hr	\$160.00
Whelan, Lindsay C.	1.50 hrs	280 /hr	\$420.00
Clavenna, Lydia M. - Paralegal	0.40 hrs	150 /hr	\$60.00
Warren, Sarah S.	0.40 hrs	275 /hr	\$110.00

TOTAL FEES	\$1,209.00
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TOTAL CHARGES FOR THIS MATTER	\$1,209.00
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BILLING SUMMARY

Gregory, Emma C.	1.80 hrs	255 /hr	\$459.00
Johnson, Jonathan T.	0.40 hrs	400 /hr	\$160.00
Whelan, Lindsay C.	1.50 hrs	280 /hr	\$420.00
Clavenna, Lydia M. - Paralegal	0.40 hrs	150 /hr	\$60.00
Warren, Sarah S.	0.40 hrs	275 /hr	\$110.00

TOTAL FEES	\$1,209.00
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TOTAL CHARGES FOR THIS BILL	\$1,209.00
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Please include the bill number with your payment.

Date Rec'd Rizzetta & Co., Inc. _____

D/M approval LMH Date 9/4/20

Date entered 09/03/20

Fund 001 GL 51400 OC 3107

Check # _____

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

August 26, 2020

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Bill Number 116758
Billed through 07/31/2020

Bond Validation

WG2CDD 00102 JJ

FOR PROFESSIONAL SERVICES RENDERED

07/01/20	BEL	Correspondence with Clavenna regarding status; review draft complaint.	1.10 hrs
07/01/20	LMC	Update bond validation complaint; confer with district manager's office regarding bond resolution.	1.50 hrs
07/09/20	LMC	Confer with district manager's office regarding bond resolution; compile exhibits to bond validation complaint; prepare same for filing.	1.50 hrs
07/10/20	BEL	Review final complaint and exhibits for filing.	1.50 hrs
07/10/20	LCW	Review filing notification for validation complaint.	0.10 hrs
07/10/20	LMC	File bond validation complaint; pull info for assistant state attorney.	1.10 hrs
07/14/20	BEL	Coordinate with Clavenna regarding scheduling hearing and contacting ASA; review answer and acceptance of service.	0.20 hrs
07/14/20	LMC	Review acknowledgement of service and answer filed by assistant state attorney; transmit same to Lewis.	0.80 hrs
07/20/20	BEL	Correspondence regarding hearing coordination; telephone conference with ASA regarding project and upcoming logistics; follow-up with Clavenna regarding same.	0.80 hrs
07/20/20	LCW	Review correspondence with Sealy regarding status of setting validation hearing.	0.20 hrs
07/20/20	LMC	Coordinate with judicial assistant and Assistant State Attorney regarding hearing dates; coordinate with court reporter to set up line for hearing.	0.90 hrs
07/21/20	BEL	Correspondence regarding scheduling hearing.	0.10 hrs
07/21/20	LMC	Inquire with the court regarding hearing dates; confer with Jusevitch regarding judge's policies.	0.70 hrs
07/28/20	BEL	Coordination regarding hearing dates and logistics.	0.20 hrs
07/28/20	LCW	Confer with staff regarding witnesses for validation hearing.	0.10 hrs

07/28/20	LMC	Compile witness list for bond validation hearing; inquire with court regarding potential hearing dates; coordinate with Assistant State Attorney and witnesses regarding availability for same.	2.00 hrs
07/30/20	BEL	Coordinate regarding hearing logistics.	0.20 hrs
07/30/20	LMC	Schedule bond validation hearing; confer with Lewis regarding virtual hearing; contact judicial assistant regarding communications technology to be used.	1.50 hrs
07/31/20	LMC	Confer with Lewis regarding following up with judicial assistant.	0.20 hrs
Total fees for this matter			\$3,200.00

MATTER SUMMARY

Lewis, Brooke E.	4.10 hrs	380 /hr	\$1,558.00
Whelan, Lindsay C.	0.40 hrs	280 /hr	\$112.00
Clavenna, Lydia M. - Paralegal	10.20 hrs	150 /hr	\$1,530.00
TOTAL FEES			\$3,200.00

TOTAL CHARGES FOR THIS MATTER**\$3,200.00****BILLING SUMMARY**

Lewis, Brooke E.	4.10 hrs	380 /hr	\$1,558.00
Whelan, Lindsay C.	0.40 hrs	280 /hr	\$112.00
Clavenna, Lydia M. - Paralegal	10.20 hrs	150 /hr	\$1,530.00
TOTAL FEES			\$3,200.00

TOTAL CHARGES FOR THIS BILL**\$3,200.00****Please include the bill number with your payment.**

Date Rec'd Rizzetta & Co., Inc. _____
D/M approval LMH Date 9/4/20
Date entered 09/03/20
Fund 001 GL 15501 OC _____
Check # _____

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

September 30, 2020

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Bill Number 117657
Billed through 08/31/2020

General Counsel
WG2CDD 00001 JJ

FOR PROFESSIONAL SERVICES RENDERED

08/03/20	LCW	Review research relative to maximum interest rates per Florida law and confer with staff and Sheridan regarding same.	0.40 hrs
08/04/20	LCW	Revise promissory notes and distribute to staff.	0.60 hrs
08/11/20	SSW	Monitor and review executive orders regarding requirements for budget and assessment hearings and waiver of physical quorum requirement for conducting same due to COVID-19 public health emergency; research and respond to questions regarding same; monitor and review executive orders extending waiver of physical quorum requirement for local government public meetings.	0.20 hrs
08/12/20	LCW	Review Executive Order 20-193 regarding extension of virtual meetings; confer with Hayes regarding agenda items for August board meeting.	0.30 hrs
08/13/20	LCW	Review July financial statements; review tentative agenda for August board meeting and provide comments to same; confer with staff regarding district matters.	0.30 hrs
08/14/20	LCW	Review revised tentative agenda for August meeting.	0.10 hrs
08/18/20	LCW	Prepare irrigation rate approval resolution; distribute documents to staff for August agenda package.	0.80 hrs
08/19/20	LCW	Confer with Jordan regarding agenda for August board meeting; review affidavits for irrigation rate hearing notices.	0.20 hrs
08/21/20	JJ	Review agenda package.	0.30 hrs
08/24/20	LCW	Review correspondence regarding impact of SB 664 on district contractors.	0.10 hrs
08/26/20	LCW	Prepare for August board meeting.	0.30 hrs
08/27/20	LCW	Attend board meeting; follow-up from same.	0.60 hrs
08/28/20	LCW	Follow-up from August board meeting.	0.30 hrs

Total fees for this matter

\$1,295.00

DISBURSEMENTS

Filing Fee	414.00
Total disbursements for this matter	\$414.00

MATTER SUMMARY

Johnson, Jonathan T.	0.30 hrs	400 /hr	\$120.00
Whelan, Lindsay C.	4.00 hrs	280 /hr	\$1,120.00
Warren, Sarah S.	0.20 hrs	275 /hr	\$55.00

TOTAL FEES	\$1,295.00
TOTAL DISBURSEMENTS	\$414.00

TOTAL CHARGES FOR THIS MATTER	\$1,709.00
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BILLING SUMMARY

Johnson, Jonathan T.	0.30 hrs	400 /hr	\$120.00
Whelan, Lindsay C.	4.00 hrs	280 /hr	\$1,120.00
Warren, Sarah S.	0.20 hrs	275 /hr	\$55.00

TOTAL FEES	\$1,295.00
TOTAL DISBURSEMENTS	\$414.00

TOTAL CHARGES FOR THIS BILL	\$1,709.00
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Please include the bill number with your payment.

Date Rec'd Rizzetta & Co., Inc. _____
D/M approval LMH Date 10/18/20
Date entered 10/16/20
Fund 001 GL 51400 OC 3107
Check # _____

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

September 30, 2020

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Bill Number 117658
Billed through 08/31/2020

Bond Validation
WG2CDD 00102 JJ

FOR PROFESSIONAL SERVICES RENDERED

08/03/20	BEL	Coordinate hearing logistics.	0.20 hrs
08/03/20	LMC	Confer with judge's office regarding holding bond validation hearing via Zoom.	0.50 hrs
08/04/20	LCW	Confer with staff regarding Rizzetta witnesses for validation hearing; review correspondence regarding date for same.	0.20 hrs
08/04/20	LMC	Confirm new hearing time; send out calendar invitation; gather availability for team prep call; send update to bond counsel.	1.50 hrs
08/13/20	BEL	Coordinate regarding hearing preparation call and proof of publication submittal.	0.30 hrs
08/13/20	LMC	Coordinate team preparation meeting; send out Zoom and calendar invitation for hearing; update notice and order to show cause; confer with Lewis regarding same; confer with district manager regarding contact information in published notice.	1.50 hrs
08/14/20	BEL	Correspondence and coordination regarding notice and order to show cause.	0.30 hrs
08/14/20	LCW	Confer with staff on COVID-19 language relative to notice and order to show cause; confer with staff regarding publication of budget and ratemaking hearing notices.	0.20 hrs
08/14/20	LMC	Update notice and order to show cause.	0.50 hrs
08/17/20	BEL	Coordinate regarding notice and order to show cause.	0.10 hrs
08/21/20	LMC	Prepare cover letter and transmit proposed notice and order to show cause to judge; transmit electronic copy to assistant state attorney.	0.90 hrs
08/28/20	LMC	Confer with Judge's office regarding notice and order to show cause.	0.40 hrs
Total fees for this matter			\$1,249.00

MATTER SUMMARY

Lewis, Brooke E.	0.90 hrs	380 /hr	\$342.00
Whelan, Lindsay C.	0.40 hrs	280 /hr	\$112.00
Clavenna, Lydia M. - Paralegal	5.30 hrs	150 /hr	\$795.00

TOTAL FEES	\$1,249.00
------------	------------

TOTAL CHARGES FOR THIS MATTER	\$1,249.00
--------------------------------------	-------------------

BILLING SUMMARY

Lewis, Brooke E.	0.90 hrs	380 /hr	\$342.00
Whelan, Lindsay C.	0.40 hrs	280 /hr	\$112.00
Clavenna, Lydia M. - Paralegal	5.30 hrs	150 /hr	\$795.00

TOTAL FEES	\$1,249.00
------------	------------

TOTAL CHARGES FOR THIS BILL	\$1,249.00
------------------------------------	-------------------

Please include the bill number with your payment.

Date Rec'd Rizzetta & Co., Inc. _____
D/M approval LMH Date 10/18/20
Date entered _____ 10/16/20
Fund 001 GL 51400 OC 3107
Check # _____

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

September 30, 2020

Wiregrass II CDD
c/o Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544

Date Rec'd Rizzetta & Co., Inc. _____

Bill Number 117659
Billed through 08/31/2020

D/M approval LMH Date 10/18/20

Date entered _____ 10/16/20

Fund 001 GL 51400 OC 3107

Check # _____

Project Construction
WG2CDD 00103 JJ

FOR PROFESSIONAL SERVICES RENDERED

08/17/20	LCW	Review punchlist for conveyance of Wiregrass Ranch Boulevard Phase 3A to County.	0.20 hrs
08/18/20	LCW	Review correspondence with County regarding form of deed for WRB Phase 3A.	0.30 hrs
08/19/20	JEM	Coordinate title search update	0.20 hrs
08/19/20	LCW	Prepare warranty deed for conveyance of WRB Phase 3A to County.19	0.40 hrs
08/31/20	LCW	Review County revisions to Wiregrass Ranch Boulevard Phase 3A deed and confer with Sheridan regarding execution of same.	0.20 hrs
Total fees for this matter			\$381.00

MATTER SUMMARY

Merritt, Jason E.	0.20 hrs	365 /hr	\$73.00
Whelan, Lindsay C.	1.10 hrs	280 /hr	\$308.00
TOTAL FEES			\$381.00
INTEREST CHARGE ON PAST DUE BALANCE			\$9.19
TOTAL CHARGES FOR THIS MATTER			\$390.19

BILLING SUMMARY

Merritt, Jason E.	0.20 hrs	365 /hr	\$73.00
Whelan, Lindsay C.	1.10 hrs	280 /hr	\$308.00
TOTAL FEES			\$381.00
INTEREST CHARGE ON PAST DUE BALANCE			\$9.19
TOTAL CHARGES FOR THIS BILL			\$390.19

=====

Please include the bill number with your payment.

INVOICE

BILL TO

Wiregrass II CDD
5844 Old Pasco Road
Wesley Chapel, FL 33544

INVOICE # 18971**DATE** 10/01/2020**DUE DATE** 10/16/2020**TERMS** Net 15

DESCRIPTION	AMOUNT
CDD Website Services - Hosting, support and training	600.00
CDD Ongoing PDF Accessibility Compliance Service	937.50
<hr/>	
Annual service - Oct 1st to Sept 30th	BALANCE DUE
	\$1,537.50

Date Rec'd Rizzetta & Co., Inc. 10/01/20
D/M approval LMH Date 10/4/20
Date entered 10/01/20
Fund 001 GL 51300 OC 5103
Check #

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
8/1/2020	INV0000051779

Bill To:

Wiregrass II CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Date Rec'd Rizzetta & Co., Inc. 07/27/20

D/M approval LMH Date 8/2/20

Date entered 07/31/20

Fund 001 GL 51300 OC *****

Check # _____

Services for the month of	Terms	Client Number
August	Upon Receipt	00508

Description	Qty	Rate	Amount
District Management Services 3101	1.00	\$1,675.00	\$1,675.00
Administrative Services 3100	1.00	\$300.00	\$300.00
Accounting Services 3201	1.00	\$1,000.00	\$1,000.00
Financial & Revenue Collections 3111	1.00	\$300.00	\$300.00
District Management Services	(1.00)	\$1,637.50	(\$1,637.50)
		Subtotal	\$1,637.50
		Total	\$1,637.50

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
9/1/2020	INV0000052569

Bill To:

Wiregrass II CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
September	Upon Receipt	00508

Description	Qty	Rate	Amount
District Management Services 3101	1.00	\$1,675.00	\$1,675.00
Administrative Services 3100	1.00	\$300.00	\$300.00
Accounting Services 3201	1.00	\$1,000.00	\$1,000.00
Financial & Revenue Collections 31111	1.00	\$300.00	\$300.00
District Management Services	(1.00)	\$1,637.50	(\$1,637.50)
<div>Date Rec'd Rizzetta & Co., Inc. <u>08/27/20</u> D/M approval <u>LMH</u> Date <u>8/31/20</u> Date entered <u>08/28/20</u> Fund <u>001</u> GL <u>51300</u> OC <u>****</u> Check # _____</div>			
Subtotal			\$1,637.50
Total			\$1,637.50

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
10/1/2020	INV0000053366

Bill To:

Wiregrass II CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
October	Upon Receipt	00508

Description	Qty	Rate	Amount
District Management Services	1.00	\$1,725.25	\$1,725.25
Administrative Services	1.00	\$309.00	\$309.00
Accounting Services	1.00	\$1,030.00	\$1,030.00
Financial & Revenue Collections	1.00	\$309.00	\$309.00
<div>Date Rec'd Rizzetta & Co., Inc. _____ D/M approval <u>LMH</u> Date <u>10/18/20</u> Date entered <u>10/16/20</u> Fund <u>001</u> GL <u>51300</u> OC <u>3101</u> Check # <u>3100</u> <u>3201</u> <u>3111</u></div>			
Subtotal			\$3,373.25
Total			\$3,373.25

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
10/1/2020	INV0000053621

Bill To:

Wiregrass II CDD
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
October	Upon Receipt	00508

Description	Qty	Rate	Amount
Assessment Roll (Annual)	1.00	\$5,150.00	\$5,150.00
<div>Date Rec'd Rizzetta & Co., Inc. <u>10/16/20</u> D/M approval <u>LMH</u> Date <u>10/18/20</u> Date entered <u>10/16/20</u> Fund <u>001</u> GL <u>51300</u> OC <u>3113</u> Check # _____</div>			
Subtotal			\$5,150.00
Total			\$5,150.00

Rizzetta Technology Services

3434 Colwell Avenue

Suite 200

Tampa FL 33614

Invoice

Date	Invoice #
8/1/2020	INV0000006112

Bill To:

Wiregrass II CDD

Date Rec'd Rizzetta & Co., Inc. 07/27/20

D/M approval LMH Date 8/2/20

Date entered 07/31/20

Fund 001 GL 51300 OC 5103

Check #

Services for the month of	Terms	Client Number
August		00508

Description	Qty	Rate	Amount
Email Accounts, Admin & Maintenance	5	\$15.00	\$75.00
Website Hosting, Backup and Content Updating	1	\$100.00	\$100.00
		Subtotal	\$175.00
		Total	\$175.00

Rizzetta Technology Services
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
9/1/2020	INV0000006211

Bill To:

Wiregrass II CDD

Services for the month of	Terms	Client Number
September		00508

Description	Qty	Rate	Amount
Email Accounts, Admin & Maintenance	5	\$15.00	\$75.00
Website Hosting, Backup and Content Updating	1	\$100.00	\$100.00
<div>Date Rec'd Rizzetta & Co., Inc. _____ D/M approval <u>LMH</u> Date <u>8/31/20</u> Date entered <u>08/28/20</u> Fund <u>001</u> GL <u>51300</u> OC <u>5103</u> Check # _____</div>			
Subtotal			\$175.00
Total			\$175.00

Rizzetta Technology Services

3434 Colwell Avenue

Suite 200

Tampa FL 33614

Invoice

Date	Invoice #
10/1/2020	INV0000006416

Date Rec'd Rizzetta & Co., Inc. _____

D/M approval LMH Date 10/25/20Date entered 10/23/20Fund 001 GL 51300 OC 5103

Check # _____

Bill To:

Wiregrass II CDD

Services for the month of	Terms	Client Number
October		00508

Description	Qty	Rate	Amount
Email Accounts, Admin & Maintenance	5	\$15.00	\$75.00
Website Hosting, Backup and Content Updating	1	\$100.00	\$100.00
		Subtotal	\$175.00
		Total	\$175.00

Tampa Bay Times

tampabay.com

Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
09/30/20	WIREGRASS II CDD	
Billing Date	Sales Rep	Customer Account
09/30/2020	Deirdre Almeida	200049
Total Amount Due	Ad Number	
\$169.60	0000111201	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
09/30/20	09/30/20	0000111201	Times	Legals CLS	Meeting Schedule	1	2x70 L	\$165.60
09/30/20	09/30/20	0000111201	Tampabay.com	Legals CLS	Meeting Schedule AffidavitMaterial	1	2x70 L	\$0.00 \$4.00

RECEIVED
OCT - 7 2020

BY: _____

Date Recd Rizzetta & Co., Inc. _____

D/M approval LMH Date 10/25/20

Date entered 10/16/20

Fund 001 GL 51300 OC 4801

Check # _____

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

tampabay.com

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates	Advertiser Name	
09/30/20	WIREGRASS II CDD	
Billing Date	Sales Rep	Customer Account
09/30/2020	Deirdre Almeida	200049
Total Amount Due	Ad Number	
\$169.60	0000111201	

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

REMIT TO:

WIREGRASS II CDD
C/O RIZETTA & COMPANY
5844 OLD PASCO RD., SUITE 100
WESLEY CHAPEL, FL 33544

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

Tampa Bay Times
Published Daily

STATE OF FLORIDA
 COUNTY OF Pasco

RECEIVED
 OCT - 7 2020
 BY:

Before the undersigned authority personally appeared **Deirdre Almeida** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Meeting Schedule** was published in **Tampa Bay Times: 9/30/20** in said newspaper in the issues of **Baylink Pasco**

Affiant further says the said **Tampa Bay Times** is a newspaper published in Pasco County, Florida and that the said newspaper has heretofore been continuously published in said Pasco County, Florida each day and has been entered as a second class mail matter at the post office in said Pasco County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature Affiant

Sworn to and subscribed before me this **09/30/2020**

Signature of Notary Public

Personally known ☒ or produced identification

Type of identification produced _____

**NOTICE OF SPECIAL MEETING OF THE WIREGRASS II
 COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the Board of Supervisors ("Board") of the Wiregrass II Community Development District ("District") will hold a special meeting of the Board of Supervisors on Tuesday, October 13, 2020 at 11:00 a.m., at the offices of Rizzetta & Company located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544 or by telephonic or video conferencing communications media technology pursuant to any extension of Executive Orders issued by Governor DeSantis pursuant to Section 120.54(5)(b)2., Florida Statutes. Anyone wishing to access and participate in the meeting should refer to the District's website <https://www.wiregrassltdcd.org/> or contact the Lynn Hayes, District Manager, at lhayes@rizzetta.com beginning seven (7) days in advance of the meeting to obtain access information. The meeting is being held for the necessary public purpose of considering matters related to the provision of infrastructure and related district matters. At such time the Board is so authorized and may consider any business that may properly come before it.

While it may be necessary to hold the above referenced meeting of the District's Board of Supervisors utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, participants are strongly encouraged to submit questions and comments to the District Manager at lhayes@rizzetta.com by October 9, 2020 at 10:00 a.m. in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting. Participants may also submit questions or comments to the District Manager by telephone by calling 904-436-6270 by the same time noted above.

A copy of the agenda may be obtained by contacting the District Manager, c/o Rizzetta & Company, Inc, 5844 Old Pasco Rd, Suite 100, Wesley Chapel FL 33544 ("District Manager's Office"), (813) 994-1001, or lhayes@rizzetta.com on the District's website <https://www.wiregrassltdcd.org/>. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued to a date, time, and place to be specified on the record at such meeting.

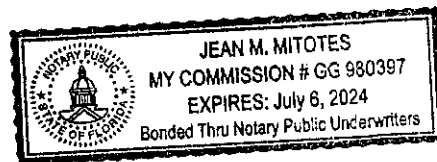
Any person requiring special accommodations in order to access and participate in the meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida 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.

As indicated above, this meeting may be conducted by media communications technology. Anyone requiring assistance in order to obtain access to the telephonic, video conferencing, or other communications media technology being utilized to conduct this meeting should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. Similarly, any person requiring or that otherwise may need assistance accessing or participating in this meeting because of a disability or physical impairment is strongly encouraged to contact the District Manager's Office at least forty-eight (48) hours in advance so that arrangements may be made.

Each person who decides to appeal any decision made by the Board 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.

Lynn Hayes
 District Manager
 Run Date: September 30, 2020

0000111201



Tampa Bay Times

tampabay.com

Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
07/29/20 - 08/05/20	WIREGRASS II CDD	
Billing Date	Sales Rep	Customer Account
08/05/2020	Deirdre Almeida	200049
Total Amount Due		Ad Number
\$282.40		0000091725

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
07/29/20	08/05/20	0000091725	Times	Legals CLS	Budget Hearing	2	2x59 L	\$278.40
07/29/20	08/05/20	0000091725	Tampabay.com	Legals CLS	Budget Hearing AffidavitMaterial	2	2x59 L	\$0.00 \$4.00

RECEIVED
AUG 12 2020

BY: _____

Date Rec'd Rizzetta & Co., Inc. _____

D/M approval LMH Date 8/16/20

Date entered 08/14/20

Fund 001 GL 51300 OC 4801

Check # _____

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Tampa Bay Times

tampabay.com

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates	Advertiser Name	
07/29/20 - 08/05/20	WIREGRASS II CDD	
Billing Date	Sales Rep	Customer Account
08/05/2020	Deirdre Almeida	200049
Total Amount Due		Ad Number
\$282.40		0000091725

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYBLE TO:

TIMES PUBLISHING COMPANY

REMIT TO:

WIREGRASS II CDD

C/O RIZETTA & COMPANY

5844 OLD PASCO RD., SUITE 100

WESLEY CHAPEL, FL 33544

Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Pasco

Before the undersigned authority personally appeared **Deirdre Almeida** who on oath says that he/she is **Legal Advertising Representative of the Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Budget Hearing** was published in **Tampa Bay Times: 7/29/20, 8/ 5/20** in said newspaper in the issues of **Baylink Pasco**

Affiant further says the said **Tampa Bay Times** is a newspaper published in Pasco County, Florida and that the said newspaper has heretofore been continuously published in said Pasco County, Florida each day and has been entered as a second class mail matter at the post office in said Pasco County, Florida for a period of one year next preceeding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature Affiant

Sworn to and subscribed before me this **08/05/2020**

Signature of Notary Public

Personally known

X

or produced identification

Type of identification produced

WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2020/2021 O&M BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2020/2021 IRRIGATION BUDGET; NOTICE OF POSSIBLE REMOTE PROCEDURES DURING PUBLIC HEALTH EMERGENCY DUE TO COVID-19; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Wiregrass II Community Development District ("District") will hold a public hearing on August 27, 2020 at 10:30 a.m. at the Offices of Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544 for the purpose of hearing comments and objections on the adoption of the proposed operations and maintenance budget and proposed irrigation budget (together, "Proposed Budgets") of the District for the fiscal year beginning October 1, 2020 and ending September 30, 2021 ("Fiscal Year 2020/2021"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budgets may be obtained at the offices of the District Manager, Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Tampa, Florida 33544, Ph: (813) 994-100 ("District Manager's Office"), during normal business hours.

In the event that the COVID-19 public health emergency prevents the hearing and meeting from occurring in-person, the District may conduct the public hearing and meeting by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69, 20-112, 20-123 and 20-139, issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., Florida Statutes. Additional information regarding the public hearing may be obtained on the District's website at www.wiregrasslicdd.org or by contacting the District Manager, Matthew Huber, at mhuber@rizzetta.com or by calling (813) 994-1001.

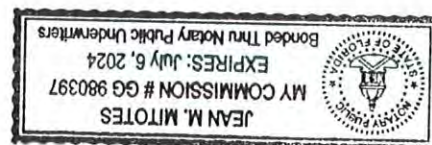
The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District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

Any person requiring special accommodations at this meeting 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.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting 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.

Matthew Huber
District Manager
Run Dates: 7/29 & 8/5

0000091725



Tampa Bay Times

tampabay.com

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355
Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
07/29/20	WIREGRASS II CDD	
Billing Date	Sales Rep	Customer Account
07/29/2020	Deirdre Almeida	200049
Total Amount Due		Ad Number
\$1,128.80		0000093571

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
07/29/20	07/29/20	0000093571	Times	Legals CLS	O&M Assessments/Resolution AffidavitMaterial	1	4x16.00 IN	\$1,124.80 \$4.00
<p>1 of 2</p> <p>RECEIVED AUG - 5 2020 BY:</p> <p>Date Rec'd Rizzetta & Co., Inc. _____ D/M approval <u>LMH</u> Date <u>8/9/20</u> Date entered <u>08/06/20</u> Fund <u>001</u> GL <u>51300</u> OC <u>4801</u> Check # _____</p>								

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

tampabay.com

DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355

Advertising Run Dates	Advertiser Name	
07/29/20	WIREGRASS II CDD	
Billing Date	Sales Rep	Customer Account
07/29/2020	Deirdre Almeida	200049
Total Amount Due		Ad Number
\$1,128.80		0000093571

ADVERTISING INVOICE

Thank you for your business.

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

WIREGRASS II CDD
C/O RIZETTA & COMPANY
5844 OLD PASCO RD., SUITE 100
WESLEY CHAPEL, FL 33544

REMIT TO:

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

Tampa Bay Times
Published Daily

STATE OF FLORIDA
 COUNTY OF Pasco

} ss

RECEIVED
 AUG - 5 2020

BY:

Before the undersigned authority personally appeared Deirdre Almeida who on oath says that he/she is Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter RE: O&M Assessments/Resolution was published in Tampa Bay Times: 7/29/20, 8/ 5/20 in said newspaper in the issues of Baylink Pasco

Affiant further says the said Tampa Bay Times is a newspaper published in Pasco County, Florida and that the said newspaper has heretofore been continuously published in said Pasco County, Florida each day and has been entered as a second class mail matter at the post office in said Pasco County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature Affiant

Sworn to and subscribed before me this 08/05/2020

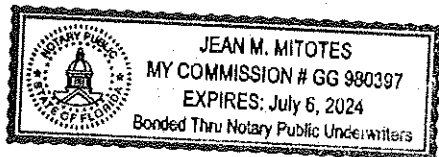
Signature of Notary Public

Personally known

X

or produced identification

Type of identification produced



NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTION 170.07, FLORIDA STATUTES, BY THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 197.3632(4)(b), FLORIDA STATUTES, BY THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF REGULAR MEETING OF THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

The Wiregrass II Community Development District Board of Supervisors ("Board") will hold public hearings on August 27, 2020 at 10:30 a.m. at 5844 Old Pasco Road, Suite 100, Tampa, Florida 33644, to consider the adoption of an assessment roll, the imposition of special assessments to secure proposed bonds on benefited lands within the Wiregrass II Community Development District ("District"), a depiction of which lands is shown below, and to provide for the levy, collection and enforcement of the special assessments. The streets and areas to be improved are geographically depicted below and in the District's Master Engineer's Report, dated June 2020 (the "Improvement Plan"). The public hearing is being conducted pursuant to Chapters 170, 190 and 197, Florida Statutes. A description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the office of the District's Records Office located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544.

The District is a unit of special-purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements ("Improvements") are currently expected to include, but are not limited to, roadway improvements, stormwater management systems, water distribution systems, wastewater systems, entry landscaping, hardscaping and irrigation system improvements, and other improvements, all as more specifically described in the Improvement Plan, on file and available during normal business hours at the address provided above.

The District intends to impose assessments on benefited lands within the District in the manner set forth in the District's Master Special Assessment Allocation Report, dated June 25, 2020 (the "Assessment Report"), which is on file and available during normal business hours at the address provided above.

The purpose of any such assessment is to secure the bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District's assessments will be levied against all benefited lands within the District. The Assessment Report identifies maximum assessment amounts for each land use category that is currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per acre basis, and will be levied on an equivalent residential unit ("ERU") basis at the time that such property is platted or subject to a site plan.

The annual principal assessment levied against each parcel will be based on repayment over thirty (30) years of the total debt allocated to each parcel. The District expects to collect sufficient revenues to retire no more than \$42,915,000 in debt to be assessed by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment and interest. The proposed annual schedule of assessments is as follows:

PRODUCT	UNITS	RAI	PRODUCT TOTAL PRINCIPAL (2)	PER UNIT PRINCIPAL	PRODUCT ANNUAL PRINCIPAL (3)	PER UNIT ANNUAL (2)
Single Family 40'	325	0.87	\$13,936,340	\$42,896	\$1,047,672	\$3,224
Single Family 32'	140	0.87	\$11,622,823	\$83,235	\$1,258,490	\$8,989
Single Family 62'	141	1.10	\$6,384,137	\$45,277	\$621,711	\$4,408
Single Family 70'	43	1.48	\$3,002,084	\$70,050	\$222,618	\$5,150
TOTAL	649		\$34,945,384		\$2,150,491	

(1) Represents maximum assessments based on allocation of the total debt to be repaid by the District.
(2) Product total does not include principal only and any debt not on product plan.
(3) Represents maximum annual principal payments based on the maximum debt to be repaid by the District.

The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the improvements. These annual assessments will be collected on the Pasco County tax roll by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of the publication of this notice.

Also on August 27, 2020 at 10:30 a.m. at 5844 Old Pasco Road, Suite 100, Tampa, Florida 33644, the Board will hold a regular public meeting to consider any other business that may lawfully be considered by the District. The Board meeting and hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board meeting and/or the public hearings may be continued in progress to a date and time certain announced at the meeting and/or hearings.

In the event that the COVID-19 public health emergency prevents the hearing and meeting from occurring in-person, the District may conduct the public hearing and meeting by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-89, 20-112, 20-123 and 20-136, issued by Governor DeSantis, or any extensions or supplements thereof, and pursuant to Section 120.54(6)(a), Florida Statutes. Additional information regarding this public hearing may be obtained by contacting the District Manager, Matthew Huber, at mhuber@wiregrassii.com or by calling (813) 994-1001, or via the District's website at www.wiregrassii.com.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Office at (813) 994-1001 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-855-8770 for aid in contacting the District office.

WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2020-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAN; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, the Board of Supervisors ("Board") of the Wiregrass II Community Development District ("District") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements ("Improvements") described in the District's Master Engineer's Report, dated June 2020, attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay the cost of the Improvements by special assessments pursuant to Chapter 190, Florida Statutes ("Assessments"); and

WHEREAS, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Assessments, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the Master Special Assessment Allocation Report, dated June 25, 2020, attached hereto as Exhibit B and incorporated herein by reference and on file at 5844 Old Pasco Road, Suite 100, Tampa, Florida 33644 ("District Records Office"); and

WHEREAS, the District hereby determines that the Assessments to be levied will not exceed the benefit to the property improved.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT:

1. Assessments shall be levied to defray a portion of the cost of the Improvements.
2. The nature and general location of, and plans and specifications for, the Improvements are described in Exhibit A, which is on file at the District Records Office. Exhibit B is also on file and available for public inspection at the same location.
3. The total estimated cost of the Improvements is \$33,933,600 ("Estimated Cost").
4. The Assessments will defray approximately \$42,915,000, which includes the Estimated Cost, plus financing-related costs, capitalized interest and a debt service reserve.
5. The manner in which the Assessments shall be apportioned and paid is set forth in Exhibit B, including provisions for supplemental assessment resolutions.
6. The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Improvements or specially benefited thereby and further designated by the assessment plat hereinafter provided for.
7. There is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Improvements and the estimated cost of the Improvements, all of which shall be open to inspection by the public.
8. Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than thirty (30) annual installments. The Assessments may be payable at the same time and in the same manner as an ad valorem tax and collected pursuant to Chapter 197, Florida Statutes; provided, however, that in the event the uniform non ad valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.
9. The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in Exhibit B hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.
10. The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Improvements, the cost thereof, the manner of payment thereon, or the amount thereof to be assessed against each property as improved.
11. The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Pasco County and to provide such other notice as may be required by law or desired in the best interests of the District.
12. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 25th day of June, 2020.

ATTEST:
WIREGRASS II COMMUNITY
DEVELOPMENT DISTRICT

M. Huber
Assistant Secretary

William F. Smith
Chairman, Board of Supervisors

Exhibit A: Master Engineer's Report, dated June 2020

Exhibit B: Master Special Assessment Allocation Report, dated June 25, 2020



Tampa Bay Times

tampabay.com

Times Publishing Company

DEPT 3396

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Toll Free Phone: 1 (877) 321-7355

Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
08/ 5/20	WIREGRASS II CDD	
Billing Date	Sales Rep	Customer Account
08/05/2020	Deirdre Almeida	200049
Total Amount Due	Ad Number	
\$1,124.80	0000093571	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
08/05/20	08/05/20	0000093571	Times	Legals CLS	O&M Assessments/Resolution	1	4x16.00 IN	\$1,124.80

RECEIVED
AUG 12 2020

Date Rec'd Rizzetta & Co., Inc. _____
 D/M approval LMH Date 8/16/20
 Date entered 08/14/20
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ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates	Advertiser Name	
08/ 5/20	WIREGRASS II CDD	
Billing Date	Sales Rep	Customer Account
08/05/2020	Deirdre Almeida	200049
Total Amount Due	Ad Number	
\$1,124.80	0000093571	

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 PO BOX 123396
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Tampa Bay Times
Published Daily

STATE OF FLORIDA
 COUNTY OF Pasco

} ss

RECEIVED
 AUG 12 2020

BY:

Before the undersigned authority personally appeared **Deirdre Almeida** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: O&M Assessments/Resolution** was published in **Tampa Bay Times**: **7/29/20, 8/ 5/20** in said newspaper in the issues of **Baylink Pasco**

Affiant further says the said **Tampa Bay Times** is a newspaper published in Pasco County, Florida and that the said newspaper has heretofore been continuously published in said Pasco County, Florida each day and has been entered as a second class mail matter at the post office in said Pasco County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature Affiant

Sworn to and subscribed before me this .08/05/2020

Signature of Notary Public

Personally known ☒ or produced identification

Type of identification produced



NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTION 170.07, FLORIDA STATUTES, BY THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 197.3632(4)(b), FLORIDA STATUTES, BY THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF REGULAR MEETING OF THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

The Wiregrass II Community Development District Board of Supervisors ("Board") will hold public hearings on August 27, 2020 at 10:30 a.m. at 5844 Old Pasco Road, Suite 100, Tampa, Florida 33544, to consider the adoption of an assessment roll, the imposition of special assessments to secure proposed bonds on benefited lands within the Wiregrass II Community Development District ("District"), a depiction of which lands is shown below, and to provide for the levy, collection and enforcement of the special assessments. The streets and areas to be improved are geographically depicted below and in the District's Master Engineer's Report, dated June, 2020 (the "Improvement Plan"). The public hearing is being conducted pursuant to Chapters 170, 190 and 197, Florida Statutes. A description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the office of the District's Records Office located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544.

The District is a unit of special-purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements ("Improvements") are currently expected to include, but are not limited to, roadway improvements, stormwater management systems, water distribution systems, wastewater systems, entry landscaping, hardscaping and irrigation system improvements, and other improvements, all as more specifically described in the Improvement Plan, on file and available during normal business hours at the address provided above.

The District intends to impose assessments on benefited lands within the District in the manner set forth in the District's Master Special Assessment Allocation Report, dated June 25, 2020 (the "Assessment Report"), which is on file and available during normal business hours at the address provided above.

The purpose of any such assessment is to secure the bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District's assessments will be levied against all benefited lands within the District. The Assessment Report identifies maximum assessment amounts for each land use category that is currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per acre basis, and will be levied on an equivalent residential unit ("ERU") basis at the time that such property is platted or subject to a site plan.

The annual principal assessment levied against each parcel will be based on repayment over thirty (30) years of the total debt allocated to each parcel. The District expects to collect sufficient revenues to retire no more than \$42,915,000 in debt to be assessed by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment and interest. The proposed annual schedule of assessments is as follows:

PRODUCT	UNITS	EAU	PRODUCT TOTAL PRINCIPAL (2)	PER UNIT PRINCIPAL	PRODUCT ANNUAL INSTLMT. (2)(3)	PER UNIT INSTLMT. (2)
Single Family 45'	325	0.87	\$13,926,248	\$42,850	\$1,047,872	\$3,224
Single Family 52'	308	1.00	\$17,532,523	\$49,253	\$1,326,495	\$3,705
Single Family 62'	141	1.19	\$8,254,137	\$58,611	\$621,711	\$4,459
Single Family 75'	43	1.46	\$3,092,084	\$71,929	\$225,619	\$5,410
TOTAL	817		\$42,915,000		\$3,228,697	

(1) Represents maximum assessments based on allocation of the contribution costs. Actual assessed amounts may vary.
(2) Product total should be allocated proportionally and not based on product type.
(3) Includes estimated Pasco County collection and enforcement discounts, which may fluctuate.

The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the improvements. These annual assessments will be collected on the Pasco County tax roll by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of the publication of this notice.

Also on August 27, 2020 at 10:30 a.m. at 5844 Old Pasco Road, Suite 100, Tampa, Florida 33544, the Board will hold a regular public meeting to consider any other business that may lawfully be considered by the District. The Board meeting and hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board meeting and/or the public hearings may be continued in progress to a date and time certain announced at the meeting and/or hearings.

In the event that the COVID-19 public health emergency prevents the hearing and meeting from occurring in-person, the District may conduct the public hearing and meeting by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69, 20-112, 20-123 and 20-139, issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2, Florida Statutes. Additional information regarding this public hearing may be obtained by contacting the District Manager, Matthew Huber, at mhuber@wiregrassii.com or by calling (813) 994-1001, or via the District's website at www.wiregrassii.com.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Office at (813) 994-1001 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770 for aid in contacting the District office.

WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2020-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, the Board of Supervisors ("Board") of the Wiregrass II Community Development District ("District") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements ("Improvements") described in the District's Master Engineer's Report, dated June 2020, attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay the cost of the Improvements by special assessments pursuant to Chapter 190, Florida Statutes ("Assessments"); and

WHEREAS, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Assessments, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the Master Special Assessment Allocation Report, dated June 25, 2020, attached hereto as Exhibit B and incorporated herein by reference and on file at 5844 Old Pasco Road, Suite 100, Tampa, Florida 33544 ("District Records Office"); and

WHEREAS, the District hereby determines that the Assessments to be levied will not exceed the benefit to the property improved.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT:

- Assessments shall be levied to defray a portion of the cost of the Improvements.
- The nature and general location of, and plans and specifications for, the Improvements are described in Exhibit A, which is on file at the District Records Office. Exhibit B is also on file and available for public inspection at the same location.
- The total estimated cost of the Improvements is \$33,933,600 ("Estimated Cost").
- The Assessments will defray approximately \$42,915,000, which includes the Estimated Cost, plus financing-related costs, capitalized interest and a debt service reserve.
- The manner in which the Assessments shall be apportioned and paid is set forth in Exhibit B, including provisions for supplemental assessment resolutions.
- The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Improvements or specially benefited thereby and further designated by the assessment plat hereinafter provided for.
- There is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Improvements and the estimated cost of the Improvements, all of which shall be open to inspection by the public.
- Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than (30) yearly annual installments. The Assessments may be payable at the same time and in the same manner as are ad-valorem taxes and collected pursuant to Chapter 197, Florida Statutes; provided, however, that in the event the uniform non-ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.
- The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in Exhibit B hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.
- The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Improvements, the cost thereof, the manner of payment therefor, or the amount thereof to be assessed against each property as improved.
- The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Pasco County and to provide such other notice as may be required by law or desired in the best interests of the District.
- This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 25th day of June, 2020.

ATTEST:

WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

Matthew Huber
Assistant Secretary

William H. Potts
Chairman, Board of Supervisors

Exhibit A: Master Engineer's Report, dated June 2020

Exhibit B: Master Special Assessment Allocation Report, dated June 25, 2020



Tampa Bay Times

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Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
07/29/20	WIREGRASS II CDD	
Billing Date	Sales Rep	Customer Account
07/29/2020	Deirdre Almeida	200049
Total Amount Due		Ad Number
\$616.00		0000094944

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
07/29/20	07/29/20	0000094944	Times	Legals CLS	Rulemaking AffidavitMaterial	1	2x12.00 IN	\$612.00 \$4.00

RECEIVED
AUG - 5 2020

BY:

Date Rec'd Rizzetta & Co., Inc. _____

D/M approval LMH Date 8/9/20

Date entered 08/06/20

Fund 001 GL 51300 OC 480 1

Check # _____

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

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DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Advertising Run Dates	Advertiser Name	
07/29/20	WIREGRASS II CDD	
Billing Date	Sales Rep	Customer Account
07/29/2020	Deirdre Almeida	200049
Total Amount Due		Ad Number
\$616.00		0000094944

ADVERTISING INVOICE

Thank you for your business.

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PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

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C/O RIZETTA & COMPANY
5844 OLD PASCO RD., SUITE 100
WESLEY CHAPEL, FL 33544

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DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Pasco

Before the undersigned authority personally appeared **Deirdre Almeida** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Rulemaking** was published in **Tampa Bay Times: 7/29/20** in said newspaper in the issues of **Baylink Pasco**

Affiant further says the said **Tampa Bay Times** is a newspaper published in Pasco County, Florida and that the said newspaper has heretofore been continuously published in said Pasco County, Florida each day and has been entered as a second class mail matter at the post office in said Pasco County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

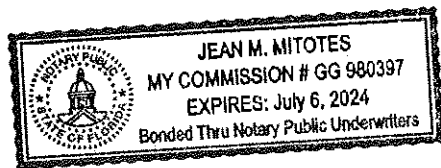
Signature Affiant

Sworn to and subscribed before me this 07/29/2020

Signature of Notary Public

Personally known ☒ or produced identification

Type of identification produced



NOTICE OF RULEMAKING BY WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT

A public hearing will be conducted by the Board of Supervisors of the Wiregrass II Community Development District (the "District") on August 27, 2020, at 10:30 a.m., and at the offices of Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544.

This public hearing may be conducted by communications media technology pursuant to Executive Orders 20-52, 20-69, 20-112, 20-123, 20-139, and 20-150 issued by Governor DeSantis as each may be amended or extended, and pursuant to Section 120.54(5)(b)2, Florida Statutes. Additional information regarding the public hearings may be obtained on the District's website at www.wiregrassccd.org or by contacting the District Manager, Lynn Hayes, at lhayes@wiregrasscc.edu or by calling (813) 894-1001.

In accordance with Chapters 190 and 120, Florida Statutes, the District hereby gives the public notice of its intent to adopt proposed rates, fees and charges (together, "Rates") related to the District's Irrigation program. The public hearing will provide an opportunity for the public to address proposed Rates. The proposed rates are set forth in the attached Exhibit A.

The proposed Rates may be adjusted at the public hearing pursuant to discussion by the Board of Supervisors and public comment. The purpose and effect of the rates is to provide for efficient District operations by rates and fees to implement the provisions of Section 190.035, Florida Statutes. Specific legal authority for the rule includes Sections 190.035(2), 190.011(5) and 120.54, Florida Statutes. Prior Notice of Rule Development was published in the Tampa Bay Times on July 25, 2020.

Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.54(1), Florida Statutes, must do so in writing within twenty-one (21) days after publication of this notice.

The public hearing may be continued to a date, time, and place to be specified on the record at the hearing. If anyone chooses to appeal any decision of the Board with respect to any matter considered at the public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this hearing is asked to advise the District Manager c/o Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33544, Phone: (813) 894-1001 (hereinafter, the "District Office") at least forty-eight (48) hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 855-8770, who can aid you in contacting the District Office.

Lynn Hayes, District Manager
Winegrass II Community Development District

Exhibit A

I. IRRIGATION USE FEES CHARGED TO THE DISTRICT

Residential - Detached

USE	RATE (per month)
30-40'	\$32.45
41-50'	\$35.73
51-60'	\$39.00
61-70'	\$42.27
71-80'	\$45.55
80' +	\$49.00

~~Residential - Attached, Commercial Parks & Common Areas, and Roadways~~

USE	BASE RATE (per month)	OPERATION RATE (per 1,000 gallons)	DESCRIPTION
Townhomes	\$6.25/unit	\$2.75	Based on 4 units/controller
Apartments/Condominiums	\$2.25/unit \$25/controller	\$2.75	Based on 12 units/controller
Commercial	\$25/controller	\$2.75	Based on 6 zones/Gross Acre
Parks/Common Areas	\$25/controller	\$2.75	Maximum of 45 GPM/zone
Roadways	\$25/controller	\$2.75	Maximum of 45 GPM/zone

Notes:

- The base rate for one "controller" includes the controller and two (2) sensors, renewal and replacement, certifications and monitoring.
- Each single family detached property will be required to provide a minimum of two (2) sensors for every controller. In some instances (irregular shaped lots), more soil moisture sensors may be required for effective irrigation system operation. Additional sensors may be purchased from Wiregrass at a cost of \$85.00 each.
- Up to 12 irrigation zones can be provided per controller.
- Each Customer will provide a reclaim meter for each specific property in coordination with Pasco County. Sub-meters will be provided at each PQA/HCA parcel, in coordination with Wiregrass Irrigation, at the Customer's expense.
- Maximum flow per zone=45 gallons per minute.

The Irrigation Use Fees may be increased on an annual basis in an amount equal to the annual percent increase of Consumer Price Index for All Urban Consumers, U.S. City Average; Water and Sewerage Maintenance published by the U.S. Bureau of Labor Statistics of the U.S. Department of Labor (the "CPI Index"), or such comparable commodity index then in existence.

II. MISCELLANEOUS EXPENSES CHARGED TO THIRD PARTIES

1. **Connection Fee** - A one-time connection fee of \$499.00 will be charged for each controller, payable directly to Wiregrass Irrigation, LLC. This Connection Fee includes the cost of the controller, two (2) soil moisture sensors, Wiregrass Irrigation, LLC coordination during installation and startup with Customers, and connection to centrally controlled monitoring system. In addition, for Residential-Detached units, the Connection Fee shall include payment for all projected monthly charges from the date service is initiated through September 30, of the year.
2. **Replacement Controllers** - \$750.00 per controller
3. **Replacement Soil Moisture Sensors** - \$85.00 per sensor
4. **Gateways** - provided at no expense, unless damaged due to accident, misuse, or intentional acts
5. **Hourly Meeting/Coordination** - \$85.00/hour for representatives of Wiregrass Irrigation, LLC to meet with residents, property owners, contractors, builders, etc. after the initial installation.

7/28/2020

6009494-01

Wiregrass II CDD
5844 Old Pasco Rd
Suite 100
Wesley Chapel, FL 33544

May 5, 2020
Project No: 0780-500-01
Invoice No: 0027950

Project 0780-500-01 Esp at Wiregrass CDD
Professional Services from April 1, 2020 to April 30, 2020

Phase Master Engineering Report
Professional Personnel

4,188.75

Billings to Date

	Current	Prior	Total
Labor	4,188.75	1,978.75	6,167.50
Totals	4,188.75	1,978.75	6,167.50

Total this Invoice \$4,188.75

Date Rec'd Rizzetta & Co., Inc. _____
D/M approval Meh Date 05/27
Date entered MAY 21 2020
Fund 001 GL 51300 OC 3103
Check # _____

Billing Backup

Waldrop Engineering, P.A.

Invoice 0027950 Dated 5/5/2020

Tuesday, May 5, 2020

9:10:06 AM

Project	0780-500-01	Esp at Wiregrass CDD
Phase	010	Master Engineering Report

Professional Personnel

			Hours	Rate	Amount	
Professional Consultant XV						
Professional Consultant XV						
0159	Barbosa, Victor	4/1/2020	1.00	180.00	180.00	
	Coord w/ Scott S. re: Prelim Cost Est					
0159	Barbosa, Victor	4/10/2020	1.50	180.00	270.00	
	Utility Cost Estimate for CDD Acquisition					
0159	Barbosa, Victor	4/16/2020	.50	180.00	90.00	
	Coord w/ Scott Sheridan & Ardurra re: WRB Costs for Bill of Sale / Conveyance					
0159	Barbosa, Victor	4/22/2020	1.00	180.00	180.00	
	Revise Utility Cost Estimate					
Professional Consultant VII						
Professional Consultant VII						
0171	Matthews, Christopher	4/6/2020	3.50	125.00	437.50	
	- Reviewing plans from King for Chancey Rd and Wiregrass Blvd- Quantity takeoff for Chancey Rd paving.					
0171	Matthews, Christopher	4/7/2020	3.00	125.00	375.00	
	Chancey Rd. quantity take-offs.					
0171	Matthews, Christopher	4/10/2020	3.50	125.00	437.50	
	Quantity takeoffs for CDD roadway budget.					
0171	Matthews, Christopher	4/13/2020	4.00	125.00	500.00	
	Wiregrass Blvd CDD Budget quantity takeoffs.					
0171	Matthews, Christopher	4/14/2020	5.75	125.00	718.75	
	Quantity takeoff for CDD budget.					
0171	Matthews, Christopher	4/15/2020	5.50	125.00	687.50	
	Updating Roadway Budget.					
0171	Matthews, Christopher	4/20/2020	2.50	125.00	312.50	
	Finishing CDD Budget.					
	Totals		31.75		4,188.75	
	Total Labor					4,188.75
				Total this Phase		\$4,188.75
				Total this Project		\$4,188.75
				Total this Report		\$4,188.75

Wiregrass II CDD
5844 Old Pasco Rd
Suite 100
Tampa, FL 33544

June 2, 2020

Project No: 0780-500-01

Invoice No: 0028385

Project 0780-500-01 Esp at Wiregrass CDD
Professional Services from May 1, 2020 to May 31, 2020

Phase Master Engineering Report
Professional Personnel

2,230.00

Billings to Date

	Current	Prior	Total
Labor	2,230.00	6,167.50	8,397.50
Totals	2,230.00	6,167.50	8,397.50
Total this Invoice			<u>\$2,230.00</u>

Date Rec'd Rizzetta & Co., Inc. _____

D/M approval Meh Date 06/23

Date entered 6-23-20

Fund 001 GL 51300 OC 3103

Check # _____

Billing Backup

Waldrop Engineering, P.A.

Invoice 0028385 Dated 6/2/2020

Wednesday, June 3, 2020

9:33:27 AM

Project 0780-500-01 Esp at Wiregrass CDD

Phase 010 Master Engineering Report

Professional Personnel

			Hours	Rate	Amount	
Professional Consultant XV						
Professional Consultant XV						
0159	Barbosa, Victor	5/6/2020	1.00	180.00	180.00	
	Valuation for WRB Ph.3A Bill of Sale					
0159	Barbosa, Victor	5/7/2020	.50	180.00	90.00	
	Valuation for WRB Ph.3A Bill of Sale					
0159	Barbosa, Victor	5/12/2020	.50	180.00	90.00	
	CDD Bill of Sale Coord for WRB					
Professional Consultant XIV						
Professional Consultant XIV						
0078	Fireline, Jeremy	5/28/2020	2.00	170.00	340.00	
	Review Chancey Road Plans and WGRB Plans to verify CDD budget.					
0078	Fireline, Jeremy	5/28/2020	1.00	170.00	170.00	
	Board Mtg. Conf. Call.					
0078	Fireline, Jeremy	5/29/2020	8.00	170.00	1,360.00	
	Prepare draft Master Engineer's Report document. Coord. with team on CIP budget updates.					
	Totals		13.00		2,230.00	
	Total Labor					2,230.00
Total this Phase						\$2,230.00
Total this Project						\$2,230.00
Total this Report						\$2,230.00

July 6, 2020

Project No: 0780-500-01

Invoice No: 0028652

Wiregrass II CDD
5844 Old Pasco Rd
Suite 100
Tampa, FL 33544

Project 0780-500-01 Esp at Wiregrass CDD

Professional Services from June 1, 2020 to June 30, 2020

Phase Master Engineering Report

Professional Personnel 6,025.00

Billings to Date

	Current	Prior	Total
Labor	6,025.00	8,397.50	14,422.50
Totals	6,025.00	8,397.50	14,422.50

Total this Invoice \$6,025.00

Date Rec'd Rizzetta & Co., Inc. _____

D/M approval LMH Date 7/19/20

Date entered 07/17/20

Fund 001 GL 51300 OC 3103

Check # _____

Billing Backup

Tuesday, July 7, 2020

Waldrop Engineering, P.A.

Invoice 0028652 Dated 7/6/2020

8:38:44 AM

Project	0780-500-01	Esp at Wiregrass CDD
Phase	010	Master Engineering Report

Professional Personnel

			Hours	Rate	Amount
Professional Consultant XV					
Professional Consultant XV					
0159	Barbosa, Victor	6/9/2020	1.00	180.00	180.00
	Review Master Engineering Report				
0159	Barbosa, Victor	6/10/2020	1.00	180.00	180.00
	Conf Call re: Master Eng. Report				
0159	Barbosa, Victor	6/11/2020	.50	180.00	90.00
	Wiregrass II Continued Board Mtg (Zoom)				
0159	Barbosa, Victor	6/16/2020	1.00	180.00	180.00
	Review Master Eng Report				
Professional Consultant XIV					
Professional Consultant XIV					
0078	Fireline, Jeremy	6/1/2020	1.00	170.00	170.00
	Review CIP Budget.				
0078	Fireline, Jeremy	6/5/2020	1.00	170.00	170.00
	Coord. with Wiregrass Ranch on Master Engineer's Report comments.				
0078	Fireline, Jeremy	6/10/2020	2.00	170.00	340.00
	Conf. call with Scott Sheridan and revisions to Master Engineer's Report.				
0078	Fireline, Jeremy	6/15/2020	3.00	170.00	510.00
	Update CIP to include landscaping, irrigation and streetlights/undergrounding.				
0078	Fireline, Jeremy	6/15/2020	1.00	170.00	170.00
	Coord. with Environmental team on mitigation cost estimates for CIP.				
0078	Fireline, Jeremy	6/15/2020	.50	170.00	85.00
	Coord. with team on text and budget edits.				
0078	Fireline, Jeremy	6/16/2020	2.50	170.00	425.00
	Final edits to Master Engineer's Report; coord. with Client on CIP budget items; electrical undergrounding.				
0067	Larocque, Jacquelyn	6/15/2020	1.00	170.00	170.00
	CDD Engineering Report review with Fireline and Sofia				
Professional Consultant V					
Professional Consultant V					
0115	Muti, Mark	6/16/2020	3.00	115.00	345.00
	prepare CDD exhibits				
Professional Consultant II					
Professional Consultant II					
0186	Scott, Peter	5/28/2020	2.50	100.00	250.00
	Earthwork Volume Calculations and Cad Backup				
0186	Scott, Peter	5/29/2020	6.00	100.00	600.00
	EOPC's 4 phases				
0186	Scott, Peter	6/1/2020	6.00	100.00	600.00
	Wiregrass spreadsheet prep/ final cost analysis 25 mil.				
0186	Scott, Peter	6/2/2020	1.75	100.00	175.00
	Spreadsheet Complete				
0186	Scott, Peter	6/15/2020	1.50	100.00	150.00
	Utility Turnover Package				
Professional Consultant I					
Professional Consultant I					
0210	Scott, Cierra	5/28/2020	3.00	95.00	285.00

Center Line Distance/Drainage					
0210	Scott, Cierra	5/29/2020	8.00	95.00	760.00
Center Line Distance/Drainage/Reclaimed Water/Potable					
0210	Scott, Cierra	6/1/2020	2.00	95.00	190.00
Quantity Takeoff (Sanitary/Wastewater)					
	Totals		49.25		6,025.00
	Total Labor				6,025.00
				Total this Phase	\$6,025.00
				Total this Project	\$6,025.00
				Total this Report	\$6,025.00

August 12, 2020

Project No: 0780-500-01

Invoice No: 0029128

Wiregrass II CDD
5844 Old Pasco Rd
Suite 100
Tampa, FL 33544

Project 0780-500-01 Esp at Wiregrass CDD

Professional Services from July 1, 2020 to July 31, 2020

Phase Master Engineering Report

Professional Personnel 180.00

Billings to Date

	Current	Prior	Total
Labor	180.00	14,422.50	14,602.50
Totals	180.00	14,422.50	14,602.50

Total this Invoice \$180.00

Billing Backup

Wednesday, August 12, 2020

Waldrop Engineering, P.A.

Invoice 0029128 Dated 8/12/2020

10:29:36 PM

Project 0780-500-01 Esp at Wiregrass CDD
Phase 010 Master Engineering Report

Professional Personnel

			Hours	Rate	Amount
Professional Consultant XV					
Professional Consultant XV					
0159	Barbosa, Victor	7/7/2020	1.00	180.00	180.00
	Review RIPA redacted Contract for Wiregrass Ranch Blvd Conveyance				
	Totals		1.00		180.00
	Total Labor				180.00

Date Rec'd Rizzetta & Co., Inc. _____

D/M approval LMH Date 9/4/20 Total this Phase \$180.00

Date entered 09/04/20 Total this Project \$180.00

Fund 001 GL 51300 OC 3103 Total this Report \$180.00

Check # _____

Tab 6



Rizzetta & Company

Wiregrass II Community Development District

Final Supplemental
Special Assessment Allocation Report

Capital Improvement Revenue Bonds, Series 2020
(Assessment Area One)

12750 Citrus Park Lane
Suite 115
Tampa, FL 33625

www.rizzetta.com

October 30, 2020

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I. INTRODUCTION

This Final Supplemental Special Assessment Allocation Report is being presented in anticipation of an issuance of bonds to finance a portion of a capital infrastructure project by the Wiregrass II Community Development District (“District”), a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes. The District proposes to issue Capital Improvement Revenue Bonds, Series 2020 (Assessment Area One) (the “Series 2020 Bonds”), and has retained Rizzetta & Company, Inc. to prepare a methodology for allocating the special assessments expected to be levied by the District in connection with the transaction.

II. DEFINED TERMS

“Assessment Area One” – The first phase of development within the District expected to include 385 residential units.

“Capital Improvement Program” – (CIP) Construction and/or acquisition of public infrastructure planned for the District.

“Developer” – Locust Branch, LLC, a Florida limited liability company.

“District” – Wiregrass II Community Development District.

“End User” – The ultimate purchaser of a fully developed residential unit; typically, a resident homeowner.

“Equivalent Assessment Unit” – (EAU) Allocation factor which reflects a quantitative measure of the amount of special benefit conferred by the District’s CIP on a particular land use, relative to other land uses.

“Indentures” – The Master Trust Indenture dated November 1, 2020 and the First Supplemental Trust Indenture dated November 1, 2020.

“Majority Landowner” – Taylor Morrison of Florida, Inc.

“Master Report” – The Master Special Assessment Allocation Report dated June 25, 2020.

“Platted Units” – Lands configured into their intended end-use and subject to a recorded plat.

“Series 2020 Assessments” – Special Assessments, as contemplated by Chapters 190, 170, and 197, Florida Statutes, levied to secure repayment of the District’s Series 2020 Bonds.



Rizzetta & Company

“Series 2020 Bonds” – \$10,705,000 Wiregrass II Community Development District Capital Improvement Revenue Bonds, Series 2020 (Assessment Area One).

“Series 2020 Project” – Construction/acquisition of a portion of the CIP allocable to Wiregrass Ranch Boulevard in phases 3B, 4A – 4D in the estimated amount of \$16,149,600.

“True-Up Agreement” – The Agreement between the Wiregrass II Community Development District and the Majority Landowner regarding the True-Up and Payment of Series 2020 Assessments.

“Unplatted Parcels” – Undeveloped lands or parcels not yet subject to a recorded plat in their final end-use configuration.

All capitalized terms not defined herein shall retain the meaning ascribed in the Master Report.

III. DISTRICT INFORMATION

The District was established pursuant to Pasco County Ordinance 19-03 which became effective on January 25, 2019. The District is currently planned for an estimated total of 871 single family residential units.

The District is anticipating its first bond issuance, which will be secured by the Series 2020 Assessments, levied over the acreage of Assessment Area One on an equal acreage basis, and allocated on a first platted, first assigned basis. The Series 2020 Assessments will be assigned to the 168 Platted Units in Assessment Area One with the remainder being assigned to the Unplatted Parcels in Assessment Area One. Table 1 illustrates the product mix for the units within Assessment Area One which are expected to support repayment of the Series 2020 Bonds.

IV. SERIES 2020 PROJECT

The Series 2020 Project is a portion of the District’s CIP allocable to Assessment Area One that will be constructed and/or acquired with the proceeds of the Series 2020 Bonds. The estimated costs of the Series 2020 Project are \$16,149,600, of which \$9,905,881 will be funded with proceeds from the Series 2020 Bonds. The District will issue the Series 2020 Bonds to fund a portion of the Series 2020 Project in the aggregate principal amount of \$10,705,000. Following the issuance of the Series 2020 Bonds, the District’s unfunded CIP costs are expected to be funded with the proceeds of future District bonds and/or Developer contributions. For additional detail on the Series 2020 Project and the unfunded CIP costs, see Tables 2 and 3 as well as the District Engineer’s Supplemental Report dated October 2020.



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V. SERIES 2020 BONDS AND ASSESSMENTS

In order to provide for the Series 2020 Project funding described in Section IV above, the District will issue the Series 2020 Bonds in the aggregate principal amount of \$10,705,000. The Series 2020 Bonds will be structured as amortizing current-interest bonds, with repayment occurring in substantially equal annual installments of principal and interest. Interest payments shall occur every May 1 and November 1 from the date of issuance until maturity. The first scheduled payment of coupon interest, along with principal, will be due on May 1, 2021. The annual principal payment will be due each May 1 thereafter until final maturity, with the estimated maximum annual debt service at \$595,311. The general financing terms of the Series 2020 Bonds are summarized on Table 5.

The Series 2020 Bonds will be secured by the revenues derived from the Series 2020 Assessments. The Series 2020 Assessments will initially be levied in an amount of \$10,705,000 and shall be structured in the same manner as the Series 2020 Bonds, so that revenue from the Series 2020 Assessments are sufficient to fulfill the debt service requirements of the Series 2020 Bonds.

It is expected that the Series 2020 Assessment installments assigned to Platted Units will be collected via the Pasco County property tax bill process (Uniform Method of Collection per F.S. 197.3632)¹. Accordingly, the Series 2020 Assessments will be adjusted to allow for current county collection costs and the possibility that landowners will avail themselves of early payment discounts. Currently, the aggregate rate for costs and discounts is 6.0%, but this may fluctuate as provided by law.

VI. SERIES 2020 ASSESSMENT ALLOCATION

The District's Master Report contains specific special benefit findings relative to the Maximum Assessments and the District's CIP. As stated therein, the CIP cost per unit and Maximum Assessments were allocated pursuant to an EAU-based methodology.

Per Section IV above, the Series 2020 Bonds will fund a portion of the District's Series 2020 Project, which is expected to be constructed or acquired in a manner generally proportionate to the construction of improvements for the overall CIP. Accordingly, it is expected that the improvements funded by the Series 2020 Bonds will confer benefit on the District's developable parcels in a manner generally proportionate to and consistent with the allocation of benefit found in the Master Report. Therefore, it is proper to impose Series 2020 Assessments on the units specified in Table 7, as well as the District's Series 2020 Assessment Roll.

¹ The ultimate collection procedure is subject to District approval. Nothing herein should be construed as mandating collections that conflict with the terms, privileges, and remedies provided in the Indentures, Florida law, assessment resolutions, and/or other applicable agreements.



A. Assessment Allocation

The Series 2020 Assessments are expected to ultimately be allocated to Assessment Area One, as shown on Table 7. The Series 2020 Assessments are allocated based on the EAU methodology described in the Master Report and as allocated, the Series 2020 Assessments fall within the cost/benefit thresholds, as well as the Maximum Assessment levels, established by the Master Report, and are fairly and reasonable allocated amount the different product types.

Table 3 reflects the total CIP costs and provides an estimated funding allocation between the Series 2020 Bond proceeds and future bond issuances, Developer or Landowner funding.

The Series 2020 Assessment Roll is located at page A-7.

B. Assignment of Assessments

The Series 2020 Bonds and Series 2020 Assessments have been sized based on the expectation that the Series 2020 Assessments will be fully absorbed by the 168 Platted Units in Assessment Area One and the remaining estimated 217 residential units in Assessment Area One. It is not expected that any other land within the boundaries of the District will be encumbered with the Series 2020 Assessments.

The District is securing repayment of the Series 2020 Bonds with the Series 2020 Assessments, as contemplated under Florida Statutes Chapters 170 and 190. Unlike property taxes, which are *ad valorem* in nature, a community development district may levy special assessments under Florida Statute only if the parcels to be assessed receive special benefit from the infrastructure improvements acquired and/or constructed by the district. These special benefits are specific to lands within the district and differ in nature to those general or incidental benefits that landowners outside the district or the general public may enjoy. A district must also apportion or allocate its special assessments so that the assessments are fairly and reasonably distributed relative to the special benefit conferred. Generally speaking, this means the amount of special assessment levied on a parcel should not exceed the amount of special benefit enjoyed by that parcel. The District typically may develop and adopt an assessment methodology based on front footage, square footage, or any other reasonable allocation method, so long as the assessment meets the benefit requirement, and so long as the assessments are fairly and reasonably allocated.

Pursuant to District Resolution 2020-11, the District's Board of Supervisors determined in relevant part that 1) the Series 2020 Project, as part of the total CIP, conferred special benefit upon the parcels to be encumbered with Series 2020 Assessments and 2) that the proposed allocation of Series 2020 Assessments, as specified in the Master Report and adhered to in this report, was fair and reasonable.



VII. PREPAYMENT OF SERIES 2020 ASSESSMENTS

The Series 2020 Assessments encumbering a parcel may be prepaid in part or in full at any time, without penalty, together with interest at the rate on the Series 2020 Bonds to the bond interest payment date that is more than forty-five (45) days next succeeding the date of prepayment. Notwithstanding the preceding provisions, the District does not waive the right to assess penalties which would otherwise be permissible if the parcel being prepaid is subject to an assessment delinquency.

VIII. ADDITIONAL STIPULATIONS

Certain financing, development, and engineering data was provided by members of District staff and/or the Majority Landowner. The allocation methodology described herein was based on information provided by those professionals. Rizzetta & Company, Incorporated makes no representations regarding said information transactions beyond restatement of the information necessary for compilation of this report.

Rizzetta & Company, Incorporated, does not represent the District as a Municipal Advisor or Securities Broker nor is Rizzetta & Company, Incorporated, registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Rizzetta & Company, Incorporated, does not provide the District with financial advisory services or offer investment advice in any form.



Rizzetta & Company

EXHIBIT A:

ALLOCATION METHODOLOGY



Rizzetta & Company

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2020**

TABLE 1: CURRENT DEVELOPMENT PLAN ⁽¹⁾

<u>Series 2020 Bonds</u>			<u>FUTURE</u>	
<u>PRODUCT</u>	<u>EAU</u>	<u>PHASES 1 & 2 ⁽²⁾</u>	<u>PHASES</u>	<u>TOTAL ⁽³⁾</u>
Single Family 45'	0.87	150	180	330
Single Family 52'	1.00	156	202	358
Single Family 62'	1.19	59	82	141
Single Family 76'	1.46	20	22	42
TOTAL:		385	486	871

(1) Product totals are shown for illustrative purposes and not fixed per product type. Development plan is subject to change with land platting.

(2) Total units on which the Series 2020 Assessments are expected to be levied.

(3) The developer has provided an updated development plan subsequent to the District's Master Special Assessment Allocation Report dated June 25, 2020. The new development plan is 871 units compared to the original 867 units.

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2020**

TABLE 2: TOTAL CIP COST DETAIL			
DESCRIPTION	2020 PROJECT	FUTURE PHASES	TOTAL CIP ESTIMATED COST
Roadways	\$7,844,000	\$7,981,000	\$15,825,000
Underground Electric	\$617,000	\$773,000	\$1,390,000
Stormwater Management	\$2,472,000	\$828,000	\$3,300,000
Environmental Mitigation	\$378,000	\$375,000	\$753,000
Wastewater	\$0	\$710,000	\$710,000
Potable Water	\$0	\$975,000	\$975,000
Reclaimed Water	\$622,000	\$1,263,000	\$1,885,000
Landscape/Irrigation	\$1,525,000	\$1,915,000	\$3,440,000
Professional Fees	\$1,345,800	\$1,482,000	\$2,827,800
Contingency	\$1,345,800	\$1,482,000	\$2,827,800
Total	\$16,149,600	\$17,784,000	\$33,933,600
NOTE: Cost estimates per District Engineer's Supplemental Report of October 2020.			

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2020**

TABLE 3: CIP COSTS AND SERIES 2020 PROJECT FUNDING

<u>DESCRIPTION</u>	<u>2020 PROJECT COSTS</u>
Roadways	\$7,844,000
Underground Electric	\$617,000
Stormwater Management	\$2,472,000
Environmental Mitigation	\$378,000
Reclaimed Water	\$622,000
Landscape/Irrigation	\$1,525,000
Professional Fees	\$1,345,800
Contingency	\$1,345,800
Total 2020 Costs	<u>\$16,149,600</u>
Series 2020 Project Costs Funded by Series 2020 Bonds	\$9,905,881
Additional Project Costs Funded by Developer or Future Bond Issuances	\$24,027,719
Total CIP Costs	<u>\$33,933,600</u>

NOTE: Infrastructure cost estimates provided by District Engineer.

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2020**

TABLE 4: FINANCING INFORMATION - SERIES 2020 BONDS

ISSUE DATE	November 13, 2020
MATURITY DATE	May 1, 2050
AVERAGE COUPON RATE	3.768%
MAXIMUM ANNUAL DEBT SERVICE	\$595,311
SOURCES:	
PAR AMOUNT OF BONDS	\$10,705,000
Original Issue Discount	(98,639)
Total Net Proceeds	\$10,606,362
USES:	
Construction Fund	(\$9,905,881)
Debt Service Reserve Fund	(\$297,656) (1)
Costs of Issuance	(\$188,725)
Underwriter's Discount	(\$214,100)
Total Uses	(\$10,606,362)
Source: District Underwriter	
(1) 50% of MADS	

TABLE 5: FINANCING INFORMATION - SERIES 2020 ASSESSMENTS

AVERAGE COUPON RATE	3.768%
Aggregate Initial Principal Amount	\$10,705,000.00
Aggregate Annual Installment	\$595,311 (1)
County Collection Costs	2% \$12,666
Early Paymt Discounts	4% \$25,332 (2)
Total Annual Installment	\$633,310
(1) Based on MADS	
(2) May vary as provided by law.	

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REVENUE BONDS, SERIES 2020**

TABLE 6: ASSESSMENT ALLOCATION - SERIES 2020 ASSESSMENTS (1)

<u>PRODUCT</u>	<u>UNITS</u>	<u>PER UNIT EAUs</u>	<u>TOTAL EAU'S</u>	<u>PRODUCT TOTAL PRINCIPAL (2)</u>	<u>PER UNIT TOTAL PRINCIPAL</u>	<u>PRODUCT ANNUAL INSTLMT. (2)(3)</u>	<u>PER PRODUCT TYPE ANNUAL INSTLMT. (3)</u>
Single Family 45'	150	0.87	129.81	\$3,605,726	\$24,038	\$213,315	\$1,422
Single Family 52'	156	1.00	156.00	\$4,333,281	\$27,777	\$256,358	\$1,643
Single Family 62'	59	1.19	70.35	\$1,954,036	\$33,119	\$115,601	\$1,959
Single Family 76'	20	1.46	29.23	\$811,956	\$40,598	\$48,035	\$2,402
TOTAL	385		385.38	\$10,705,000		\$633,310	

(1) Allocation of Series 2020 Assessments based on target assessments provided by the Developer.

(2) Product total shown for illustrative purposes only and are not fixed per product type.

(3) Includes estimated Pasco County collection costs/payment discounts, which may fluctuate.

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2020 ASSESSMENT LIEN ROLL**

FOLIO	PHASE	PRODUCT TYPE	SERIES 2020 PRINCIPAL/UNIT	SERIES 2020 ANNUAL ASSESSMENT/UNIT (1)
17-26-20-0080-00000-0010	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0020	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0030	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0040	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0050	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0060	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0070	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0080	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0090	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0100	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0110	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0120	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0130	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0140	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0150	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0160	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0170	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0180	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0190	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0200	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0210	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0220	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0230	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0240	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0250	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0260	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0270	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0280	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0290	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0300	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0310	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0320	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0330	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0340	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0350	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0360	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0370	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0380	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0390	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0400	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0410	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0420	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0430	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0520	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0530	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0540	1	Single Family 45'	\$24,038	\$1,422

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2020 ASSESSMENT LIEN ROLL**

FOLIO	PHASE	PRODUCT TYPE	SERIES 2020 PRINCIPAL/UNIT	SERIES 2020 ANNUAL ASSESSMENT/UNIT (1)
17-26-20-0080-00000-0550	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5090	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5100	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5110	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5120	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5130	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5140	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5150	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5160	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5170	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5180	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5190	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5200	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5210	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5220	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5230	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5240	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5250	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5260	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5270	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5280	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-5290	1	Single Family 45'	\$24,038	\$1,422
17-26-20-0080-00000-0440	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-0450	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-0470	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-0480	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4680	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4690	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4700	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4710	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4720	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4730	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4740	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4750	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4760	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4770	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4780	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4790	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4800	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4810	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4820	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4830	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4840	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4850	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4860	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4870	1	Single Family 52'	\$27,777	\$1,643

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2020 ASSESSMENT LIEN ROLL**

FOLIO	PHASE	PRODUCT TYPE	SERIES 2020 PRINCIPAL/UNIT	SERIES 2020 ANNUAL ASSESSMENT/UNIT (1)
17-26-20-0080-00000-4880	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4890	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4900	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4910	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4920	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4930	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4940	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4950	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4960	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4970	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4980	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-4990	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5000	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5010	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5020	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5030	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5040	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5050	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5060	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5070	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5080	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5300	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5310	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5320	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5330	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5340	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5350	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5360	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5370	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5380	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5390	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5400	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5410	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5420	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5430	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5440	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5450	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5460	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5470	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5480	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5490	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-5500	1	Single Family 52'	\$27,777	\$1,643
17-26-20-0080-00000-0460	1	Single Family 62'	\$33,119	\$1,959
17-26-20-0080-00000-0490	1	Single Family 62'	\$33,119	\$1,959
17-26-20-0080-00000-0510	1	Single Family 62'	\$33,119	\$1,959
17-26-20-0080-00000-5510	1	Single Family 62'	\$33,119	\$1,959

**WIREGRASS II
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2020 ASSESSMENT LIEN ROLL**

FOLIO	PHASE	PRODUCT TYPE	SERIES 2020 PRINCIPAL/UNIT	SERIES 2020 ANNUAL ASSESSMENT/UNIT (1)
17-26-20-0080-00000-5520	1	Single Family 62'	\$33,119	\$1,959
17-26-20-0080-00000-5530	1	Single Family 62'	\$33,119	\$1,959
17-26-20-0080-00000-5540	1	Single Family 62'	\$33,119	\$1,959
17-26-20-0080-00000-5550	1	Single Family 62'	\$33,119	\$1,959
17-26-20-0080-00000-5560	1	Single Family 62'	\$33,119	\$1,959
17-26-20-0080-00000-5610	1	Single Family 62'	\$33,119	\$1,959
17-26-20-0080-00000-5620	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5630	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5640	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5690	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5700	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5710	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5720	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5730	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5740	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5750	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5760	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5770	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5780	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5790	1	Single Family 62'	\$33,119	\$1,959
20-26-20-0080-00000-5800	1	Single Family 62'	\$33,119	\$1,959
17-26-20-0080-00000-0500	1	Single Family 76'	\$40,598	\$2,402
17-26-20-0080-00000-5570	1	Single Family 76'	\$40,598	\$2,402
17-26-20-0080-00000-5580	1	Single Family 76'	\$40,598	\$2,402
17-26-20-0080-00000-5590	1	Single Family 76'	\$40,598	\$2,402
17-26-20-0080-00000-5600	1	Single Family 76'	\$40,598	\$2,402
17-26-20-0080-00000-5650	1	Single Family 76'	\$40,598	\$2,402
17-26-20-0080-00000-5660	1	Single Family 76'	\$40,598	\$2,402
17-26-20-0080-00000-5670	1	Single Family 76'	\$40,598	\$2,402
20-26-20-0080-00000-5680	1	Single Family 76'	\$40,598	\$2,402
Unplatted Parcels	2	Various	\$6,043,731	\$357,548
TOTALS			\$10,705,000	\$633,310

Tab 7

RESOLUTION 2021-02

A RESOLUTION SETTING FORTH THE SPECIFIC TERMS OF THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT'S CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2020; CONFIRMING THE DISTRICT'S PROVISION OF THE SERIES 2020 PROJECT AND ADOPTING A SUPPLEMENTAL ENGINEER'S REPORT; CONFIRMING AND ADOPTING A SUPPLEMENTAL ASSESSMENT REPORT; CONFIRMING, ALLOCATING AND AUTHORIZING THE COLLECTION OF SPECIAL ASSESSMENTS SECURING SERIES 2020 BONDS; PROVIDING FOR THE APPLICATION OF TRUE-UP PAYMENTS; PROVIDING FOR THE SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR THE RECORDING OF A NOTICE OF SERIES 2020 SPECIAL ASSESSMENTS; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE

WHEREAS, the Wiregrass II Community Development District (the "District") has previously indicated its intention to undertake, install, establish, construct or acquire certain public infrastructure improvements within the District, and to finance such improvements through the imposition of special assessments on benefitted property within the District and the issuance of bonds; and

WHEREAS, the District's Board of Supervisors (the "Board") has previously adopted, after notice and public hearing, Resolution 2020-11, relating to the imposition, levy, collection and enforcement of such special assessments; and

WHEREAS, pursuant to and consistent with the terms of Resolution 2020-11, this Resolution shall set forth the terms of bonds actually issued by the District, and apply the adopted special assessment methodology to the actual scope of the project to be completed with a series of bonds and the terms of the bond issue; and

WHEREAS, on October 30, 2020, the District entered into a *Bond Purchase Agreement* whereby it agreed to sell \$10,705,000 of its Capital Improvement Revenue Bonds, Series 2020 (Assessment Area One) (the "Series 2020 Bonds"); and

WHEREAS, pursuant to and consistent with Resolution 2020-11, the District desires to set forth the particular terms of the sale of the Series 2020 Bonds and confirm the lien of the special assessments securing the Series 2020 Bonds on the lands within Assessment Area One within the District.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WIREGRASS II COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to the provisions of Florida law, including Chapters 170 and 197, *Florida Statutes*, and Resolution 2020-11.

SECTION 2. FINDINGS. The Board of Supervisors of the Wiregrass II Community Development District hereby finds and determines as follows:

(a) On August 27, 2020, the District, after due notice and public hearing, adopted Resolution 2020-11, which, among other things, equalized, approved, confirmed and levied special assessments on all of the lands within the District benefitting from the infrastructure improvements authorized by the District. That Resolution provided that as each series of bonds was issued to fund all or any portion of the District's infrastructure improvements within the District, a supplemental resolution would be adopted to set forth the specific terms of the bonds and certifying the amount of the lien of the special assessments securing any portion of the bonds, including interest, costs of issuance, the number of payments due, the True-Up amounts and the application of receipt of True-Up proceeds.

(b) The *October 2020 Supplement to the Master Engineer's Report*, which is attached to this Resolution as **Exhibit A** (the "Supplemental Engineer's Report"), identifies and describes the capital infrastructure improvements providing benefit to "Assessment Area 1" included within the District's "Series 2020 Project," a portion of which project is to be financed with the Series 2020 Bonds. The District hereby confirms that the Series 2020 Project serves a proper, essential and valid public purpose. The Supplemental Engineer's Report is hereby confirmed. The District ratifies its use in connection with the sale of the Series 2020 Bonds.

(c) The *Final Supplemental Special Assessment Allocation Report* dated October 30, 2020, attached to this Resolution as **Exhibit B** (the "Supplemental Assessment Report"), applies the adopted Master Assessment Methodology Report for the District to the actual terms of the Series 2020 Bonds. The Supplemental Assessment Report is hereby approved, adopted and confirmed. The District ratifies its use in connection with the sale of the Series 2020 Bonds.

(d) The Series 2020 Project will specially benefit all of the developable acreage within Assessment Area One. It is reasonable, proper, just and right to assess the portion of the costs of the Series 2020 Project financed, in part, with the Series 2020 Bonds to the specially benefited properties within Assessment Area One, as set forth in Resolution 2020-11 and this Resolution.

SECTION 3. CONFIRMATION OF MAXIMUM ASSESSMENT LIEN FOR SERIES 2020 BONDS. As provided in Resolution 2020-11, this Resolution is intended to set forth the terms of the Series 2020 Bonds and the final amount of the lien of the special assessments securing those bonds. The Series 2020 Bonds, in a par amount of \$10,705,000 shall bear such rates of interest and maturity as shown on **Exhibit C** attached hereto. The final payment on the Series 2020 Bonds shall be due on May 1, 2050. The sources and uses of funds of the Series 2020 Bonds shall be as set forth in **Exhibit D**. The debt service due on the Series 2020 Bonds is set forth on **Exhibit E** attached hereto. The lien of the special assessments securing the Series 2020 Bonds on all developable land within Assessment Area One within the District shall be the

principal amount due on the Series 2020 Bonds, together with accrued but unpaid interest thereon, and together with the amount by which annual assessments are grossed up to include early payment discounts required by law and costs of collection. The Series 2020 Bonds are secured solely by the lien against lands within Assessment Area One within the District.

SECTION 4. ALLOCATION OF ASSESSMENTS SECURING SERIES 2020 BONDS.

(a) The special assessments for the Series 2020 Bonds shall be allocated in accordance with **Exhibit B**, which allocation shall initially be on a per acre basis and further allocated as lands are platted. The Supplemental Assessment Report is consistent with the District's Master Assessment Methodology Report. The Supplemental Assessment Report, considered herein, reflects the actual terms of the issuance of the District's Series 2020 Bonds. The estimated costs of collection of the special assessments for the Series 2020 Bonds are as set forth in the Supplemental Assessment Report.

(b) The lien of the special assessments securing the Series 2020 Bonds includes all developable land within Assessment Area One within the District, as such land is ultimately defined and set forth in plats or other designations of developable acreage. To the extent land is added to Assessment Area One, the District may, by supplemental resolution, determine such land to be benefited by the Series 2020 Project and reallocate the special assessments securing the Series 2020 Bonds and impose special assessments on the newly added and benefited property.

(c) Taking into account earnings on certain funds and accounts as set forth in the *Master Trust Indenture* and *First Supplemental Trust Indenture*, each dated November 1, 2020 and by and between the District and U.S. Bank, National Association, as trustee, the District shall begin annual collection of special assessments for the Series 2020 Bonds debt service payments using the methods available to it by law. Debt service payments and semi-annual installments of interest are reflected on **Exhibit E**.

(d) The District hereby certifies the special assessments for collection and directs staff to take all actions necessary to meet the time and other deadlines imposed by Pasco County and Florida law for collection. The District Manager shall prepare or cause to be prepared each year a tax roll for purposes of effecting the collection of the special assessments and present same to the District Board as required by law. The District Manager is further directed and authorized to take all actions necessary to collect any prepayments of debt as and when due and to collect special assessments on unplatted property using methods available to the District authorized by Florida law in order to provide for the timely payment of debt service on the Series 2020 Bonds.

SECTION 5. APPLICATION OF TRUE-UP PAYMENTS. Pursuant to Resolution 2020-11, there may be required from time to time certain True-Up payments. As lands are platted within Assessment Area One, the special assessments securing the Series 2020 Bonds shall be allocated to the platted lands and the unplatted lands as set forth in Resolution 2020-11, this Resolution, and the Supplemental Assessment Report, including, without limitation, the application of the True-Up process set forth in Section 8 of Resolution 2020-11. The True-Up

calculations will be made in accordance with the process set forth in the Supplemental Assessment Report. The District shall apply all True-Up payments related to the Series 2020 Bonds only to the credit of the Series 2020 Bonds. All True-Up payments, as well as all other prepayments of assessments, shall be deposited into the accounts specified in the First Supplemental Indenture governing the Series 2020 Bonds.

SECTION 6. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution these special assessments as reflected herein shall be recorded by the Secretary of the District in the District's Improvement Lien Book. The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

SECTION 7. OTHER PROVISIONS REMAIN IN EFFECT. This Resolution is intended to supplement Resolution 2020-11, which remains in full force and effect. This Resolution and Resolution 2020-11 shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

SECTION 8. ASSESSMENT NOTICE. The District's Secretary is hereby directed to record a Notice of Series 2020 Special Assessments securing the Series 2020 Bonds in the Official Records of Pasco County, Florida, or such other instrument evidencing the actions taken by the District.

SECTION 9. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 10. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

[Signatures on Next Page]

APPROVED and **ADOPTED** this 11th day of November, 2020.

ATTEST:

**WIREGRASS II COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: *October 2020 Supplement to the Master Engineer's Report*

Exhibit B: *Final Supplemental Special Assessment Allocation Report*

Exhibit C: Maturities and Coupon of Series 2020 Bonds

Exhibit D: Sources and Uses of Funds for Series 2020 Bonds

Exhibit E: Annual Debt Service Payment Due on Series 2020 Bonds

Exhibit A

Engineers Report

Exhibit A

**Wiregrass II
Community Development District
Supplemental Engineer's Report
October 2020**

Prepared for:

**Wiregrass II
Community Development District
Pasco County, Florida**

prepared by:

**Victor E. Barbosa, P.E.
Waldrop Engineering, P.A.
Tampa, Florida**

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PURPOSE AND SCOPE

This report is a supplement to the Master Engineer's Report dated June 2020 and describes the portion of the District's Capital Improvements Plan (the "CIP") included in the first phase of development (the "2020 Project"). The purpose of this report is to outline the scope of the 2020 Project and provide a description of the public infrastructure improvements comprising the 2020 Project that may be financed and constructed or acquired by the District all or in part through the issuance of its bonds (the "2020 Bonds"). Only those improvements in the 2020 Project eligible to be funded with proceeds of tax-exempt 2020 Bonds will be financed by the District. A portion of these public infrastructure improvements may be completed by i) the District, or ii) by Locust Branch, LLC, (the "Developer"), the primary developer of Master Development, or iii) by Taylor Morrison of Florida, Inc. (the "Esplanade Developer"), the primary developer of lands within the District, and acquired by the District with proceeds of bonds issued by the District. The Developer will finance and construct the balance of the infrastructure improvements needed for the District that are not financed by the District through the 2020 Bonds or a future bond issuance.

The 2020 Project, as outlined herein, is necessary for the functional development of the District as required by Pasco County, Florida, the Southwest Florida Water Management District, and the United States Army Corps of Engineers.

The 2020 Project described in this report reflects the District's present intentions. The implementation and completion of the 2020 Project outlined in this report requires final approval by the District's Board of Supervisors, including the approval for the purchase of site related improvements. Cost estimates contained in this report have been prepared based on the best available information, including current contract unit prices, bid documents and pay requests where available. These estimates may not reflect final engineering design or complete environmental permitting. Actual costs will vary based upon final plans, design, planning, approvals from regulatory authorities, inflation, etc. Nevertheless, all costs contained herein, may be reasonably expected to adequately fund the improvements described, and contingency costs as included are reasonable.

2020 PROJECT

The 2020 Project includes completed and planned infrastructure improvements that will provide special benefit to all assessable land within the District. In particular, the 2020 Project includes construction of public infrastructure, including roadways, streetlighting/undergrounding, stormwater/drainage, re-use water main extensions, and landscaping and irrigation improvements within and adjacent to public rights-of-way of certain phases of Wiregrass Ranch Boulevard, and associated soft costs such as environmental mitigation, professional fees and permitting costs. Said improvements are a portion of the total public improvements in the CIP as described in the Master Engineer's Report.

The estimated total cost of the 2020 Project is \$16,149,600. Refer to **Table 1** for a summary of the costs by infrastructure category from the Master Engineer's Report for the completed and planned CIP expenditures relative to the 2020 Project.

(i) ROADWAY AND ASSOCIATED INFRASTRUCTURE

The 2020 Project for the Wiregrass II CDD includes construction of public infrastructure, including roadways, streetlighting/undergrounding, stormwater/drainage, re-use water main extensions, and landscaping and irrigation improvements within and adjacent to public rights-of-way of Wiregrass Ranch Boulevard as further described in the Master Engineer's Report and as summarized and described as follows:

- Wiregrass Ranch Boulevard – Phase 3B
- Wiregrass Ranch Boulevard – Phase 4A, 4B, 4C and 4D

Wiregrass Ranch Boulevard Phase 3B is designed and permitted. Portions of the Wiregrass Ranch Boulevard Phase 3B improvements have been installed and may be included in a funding requisition in 2020. Wiregrass Ranch Boulevard Phase 4A–4D is fully designed and permitted with all agencies and limited clearing has been completed.

(ii) ENVIRONMENTAL CONSERVATION/MITIGATION

There are 6.74 +/- units of permanent forested and herbaceous wetland impacts associated with the proper construction of the District's infrastructure which, pursuant to applicable SWFWMD and ACOE approvals, will require purchase of 4.84 +/- units of wetland mitigation bank credits. The costs associated with mitigation bank credits are included in the CIP. The costs allocable to the 2020 Project are anticipated to be approximately 50% of the total costs. Locust Branch had previously constructed or had overseen the construction of wetland mitigation to serve all of Wiregrass Ranch Blvd. that is included within the CIP, including the 2020 Project.

(iii) PROFESSIONAL FEES

Professional fees allocable to the 2020 Project include civil engineering, costs for site design, permitting, inspection and master planning, survey costs for construction staking and record drawings as well as preparation of preliminary and final plats, geotechnical cost for pre-design soil borings, under drain analysis and construction testing and landscape architecture costs. Also included in this category are fees associated with environmental consultation and permitting and legal fees.

OWNERSHIP AND MAINTENANCE

The ownership and maintenance responsibilities of the proposed infrastructure improvements are fully described in the Master Engineer's Report.

PROJECT COSTS

The 2020 Project's identifiable total costs associated with the infrastructure improvements are estimated to be \$16,149,600. The 2020 Project is expected to be complete by December 31, 2023.

The summary of estimated project costs shown below in **Table 1**, outlines the anticipated costs associated with the construction and acquisition of public infrastructure comprising the 2020 Project.

Table 1: Cost Estimates

No.	Facility	CIP	
		2020 Project	Future Public Improvements
	PUBLIC IMPROVEMENTS		
1	Roadways	\$7,844,000	\$7,981,000
2	Underground Electric / Streetlights	\$617,000	\$773,000
3	Storm Water Management	\$2,472,000	\$828,000
4	Environmental Mitigation	\$378,000	\$375,000
5	Wastewater	\$0	\$710,000
6	Potable Water	\$0	\$975,000
7	Reclaimed Water	\$622,000	\$1,263,000
8	Landscape / Irrigation	\$1,525,000	\$1,915,000
	Subtotal (Improvements Benefiting All Units)	\$13,458,000	\$14,820,000
17	Contingency (10%)	\$1,345,800	\$1,482,000
18	Professional Fees	\$1,345,800	\$1,482,000
	Total Improvements	\$16,149,600	\$17,784,000

The cost estimates set forth herein are estimates based on current plans and market conditions, which are subject to change. Accordingly, the "2020 Project" as used herein refers to sufficient public infrastructure of the kinds described herein to support the development and sale of the planned residential units, which (subject to true-up determinations) number and type of units may be changed with the development of the District. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.

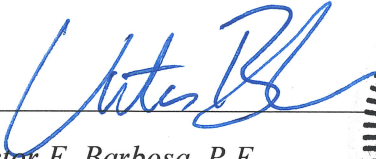
SUMMARY AND CONCLUSION

The infrastructure, as outlined above, is necessary for the functional development of the District as required by the applicable independent units of local government. The planning and design of the infrastructure is in accordance with current governmental regulatory requirements. The infrastructure will provide its intended function so long as the construction is in substantial compliance with the design and permits. The platting, design and permitting of the site plan are ongoing at this time and there is no reason to believe such permitting will not be obtained.

Items of construction in this report are based on current contract unit prices and current plan quantities for the infrastructure construction as shown on the master plans, conceptual plans, construction drawings and specifications, last revisions. It is the professional opinion of Waldrop Engineering that the estimated infrastructure costs provided herein for the District improvements are reasonable to complete the construction of the infrastructure described herein and that these infrastructure improvements will benefit and add value to all lands within the District. All such infrastructure costs are public improvements or community facilities as set forth in Section 190.012(1) of the Florida Statutes. Further, the CIP, including the 2020 Project, functions as a system of improvements benefitting all lands within the District.

The infrastructure total construction cost developed in this report is only an estimate and not a guaranteed maximum price. The labor market, future costs of equipment and materials, and the actual construction processes frequently vary and cannot be accurately forecasted. Due to this inherent opportunity for fluctuation in cost, the total final cost may be more or less than this estimate.

The professional services for establishing the opinion of estimated construction cost are consistent with the degree and care and skill exercised by members of the same profession under similar circumstances.



Victor E. Barbosa, P.E

District Engineer

FL Registration No.: 58548

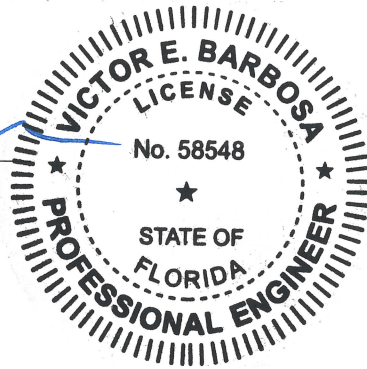


Exhibit B

Supplemental Assessment Methodology Report

Exhibit C

Maturities and Coupon of Series 2020 Bonds

BOND SUMMARY STATISTICS

Wiregrass II Community Development District
(Pasco County, Florida)
Capital Improvement Revenue Bonds, Series 2020 (Assessment Area One)
Pricing Date: October 29, 2020
Final Pricing Numbers

Bond Component	Par Value	Price	Average Coupon	Average Life	PV of 1 bp change
Series 2020 Term Bond due 2025	1,135,000.00	99.831	2.500%	2.493	476.70
Series 2020 Term Bond due 2030	1,285,000.00	99.552	3.125%	7.533	1,040.85
Series 2020 Term Bond due 2040	3,365,000.00	99.449	3.700%	15.266	4,610.05
Series 2020 Term Bond due 2050	4,920,000.00	98.528	3.875%	25.287	8,413.20
	10,705,000.00			17.589	14,540.80

Exhibit D

Sources and Uses of Funds for Series 2020 Bonds

SOURCES AND USES OF FUNDS

Wiregrass II Community Development District
(Pasco County, Florida)

Capital Improvement Revenue Bonds, Series 2020 (Assessment Area One)

Pricing Date: October 29, 2020

Final Pricing Numbers

Sources:

Bond Proceeds:	
Par Amount	10,705,000.00
Original Issue Discount	-98,638.50
	<hr/>
	10,606,361.50
	<hr/>

Uses:

Project Fund Deposits:	
Project Fund	9,905,880.87
Other Fund Deposits:	
Debt Service Reserve Fund @ 50% of MADS	297,655.63
Delivery Date Expenses:	
Cost of Issuance	188,725.00
Underwriter's Discount	214,100.00
	<hr/>
	402,825.00
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	10,606,361.50
	<hr/>

Exhibit E

Annual Debt Service Payment Due on Series 2020 Bonds

BOND DEBT SERVICE

Wiregrass II Community Development District
(Pasco County, Florida)

Capital Improvement Revenue Bonds, Series 2020 (Assessment Area One)

Pricing Date: October 29, 2020

Final Pricing Numbers

Period Ending	Principal	Coupon	Interest	Debt Service	Bond Balance	Total Bond Value
11/01/2021	225,000	2.500%	368,084.21	593,084.21	10,480,000	10,480,000
11/01/2022	220,000	2.500%	375,311.26	595,311.26	10,260,000	10,260,000
11/01/2023	225,000	2.500%	369,748.76	594,748.76	10,035,000	10,035,000
11/01/2024	230,000	2.500%	364,061.26	594,061.26	9,805,000	9,805,000
11/01/2025	235,000	2.500%	358,248.76	593,248.76	9,570,000	9,570,000
11/01/2026	240,000	3.125%	351,561.26	591,561.26	9,330,000	9,330,000
11/01/2027	250,000	3.125%	343,905.01	593,905.01	9,080,000	9,080,000
11/01/2028	255,000	3.125%	336,014.38	591,014.38	8,825,000	8,825,000
11/01/2029	265,000	3.125%	327,889.38	592,889.38	8,560,000	8,560,000
11/01/2030	275,000	3.125%	319,451.88	594,451.88	8,285,000	8,285,000
11/01/2031	285,000	3.700%	309,882.50	594,882.50	8,000,000	8,000,000
11/01/2032	295,000	3.700%	299,152.50	594,152.50	7,705,000	7,705,000
11/01/2033	305,000	3.700%	288,052.50	593,052.50	7,400,000	7,400,000
11/01/2034	315,000	3.700%	276,582.50	591,582.50	7,085,000	7,085,000
11/01/2035	330,000	3.700%	264,650.00	594,650.00	6,755,000	6,755,000
11/01/2036	340,000	3.700%	252,255.00	592,255.00	6,415,000	6,415,000
11/01/2037	355,000	3.700%	239,397.50	594,397.50	6,060,000	6,060,000
11/01/2038	365,000	3.700%	226,077.50	591,077.50	5,695,000	5,695,000
11/01/2039	380,000	3.700%	212,295.00	592,295.00	5,315,000	5,315,000
11/01/2040	395,000	3.700%	197,957.50	592,957.50	4,920,000	4,920,000
11/01/2041	410,000	3.875%	182,706.25	592,706.25	4,510,000	4,510,000
11/01/2042	425,000	3.875%	166,528.13	591,528.13	4,085,000	4,085,000
11/01/2043	445,000	3.875%	149,671.88	594,671.88	3,640,000	3,640,000
11/01/2044	460,000	3.875%	132,137.50	592,137.50	3,180,000	3,180,000
11/01/2045	480,000	3.875%	113,925.00	593,925.00	2,700,000	2,700,000
11/01/2046	500,000	3.875%	94,937.50	594,937.50	2,200,000	2,200,000
11/01/2047	520,000	3.875%	75,175.00	595,175.00	1,680,000	1,680,000
11/01/2048	540,000	3.875%	54,637.50	594,637.50	1,140,000	1,140,000
11/01/2049	560,000	3.875%	33,325.00	593,325.00	580,000	580,000
11/01/2050	580,000	3.875%	11,237.50	591,237.50		
10,705,000			7,094,859.92	17,799,859.92		