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***MIRADA
COMMUNITY DEVELOPMENT DISTRICT***

Advanced Meeting Package

***Board of Supervisors
Regular Meeting***

***Tuesday
November 7, 2017***

9:00 a.m.

At:

***Residence Inn
2101 Northpointe Parkway
Lutz, Florida***

Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.

MIRADA COMMUNITY DEVELOPMENT DISTRICT AGENDA.

Residence Inn
2101 Northpointe Parkway
Lutz, Florida

District Board of Supervisors	Mike Lawson Doug Draper Lori Price Ted Sanders	Chairman Vice Chairman Assistant Secretary Assistant Secretary
District Manager	Paul Cusmano	DPFG
District Attorney	Vivek Babbar	Straley, Robin & Vericker
District Engineer	Tonja Stewart	Stantec Consulting Services, Inc.

All cellular phones and pagers must be turned off during the meeting.

The District Agenda is comprised of seven different sections:

The meeting will begin promptly with the first section which is called **Audience Questions and Comments on Agenda Items**. The Audience Comment portion of the agenda is where individuals may comment on matters that concern the District. Each individual is limited to three (3) minutes for such comment. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted. **IF THE COMMENT CONCERNS A MAINTENANCE RELATED ITEM, THE ITEM WILL NEED TO BE ADDRESSED BY THE DISTRICT MANAGER OUTSIDE THE CONTEXT OF THIS MEETING.** The second section is called **District Counsel and District Engineer Reports**. This section allows the District Engineer, and Attorney to update the Board of Supervisors on any pending issues that are being researched for Board action. The third section is the **Landscaping and Ponds** section and contains items that often require District Engineer, Operations Manager, and Landscape Contractor to discuss and update the Board. The fourth section is the **Business Administration** section and contains items that require the review and approval of the District Board of Supervisors as a normal course of business. The fifth section is called **Business Items**. The business items section contains items for approval by the District Board of Supervisors that may require discussion, motion and votes on an item-by-item basis. Occasionally, certain items for decision within this section are required by Florida Statute to be held as a Public Hearing. During the Public Hearing portion of the agenda item, each member of the public will be permitted to provide one comment on the issue, prior to the Board of Supervisors' discussion, motion and vote. Agendas can be reviewed by contacting the Manager's office at (813) 374-9105 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting. The sixth section is called **Staff Reports**. This section allows the District Manager and Maintenance Supervisor to update the Board of Supervisors on any pending issues that are being researched for Board action. The seventh section which is called **Audience Comments on Other Items** provides members of the Audience the opportunity to comment on matters of concern to them that were not addressed during the meeting. The same guidelines used during the first audience comment section will apply here as well. The final section is called **Supervisor Requests**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet residential needs.

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 374-9105, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

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

EXHIBIT 1.

38 **SEVENTH ORDER OF BUSINESS – Audience Questions and Comments on Other Items**

39 There being none, next item followed.

40 **EIGHTH ORDER OF BUSINESS – Adjournment**

41 On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board
42 adjourned the meeting for the Mirada Community Development District.

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44 **Each person who decides to appeal any decision made by the Board with respect to any matter*
45 *considered at the meeting is advised that person may need to ensure that a verbatim record of the*
46 *proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

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48 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
49 **meeting held on _____.**

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53 _____
54 **Signature**

53 _____
54 **Signature**

55 _____

55 _____

56 **Printed Name**
57 **Title:** **Secretary** **Assistant Secretary**

56 **Printed Name**
57 **Title:** **Chairman** **Vice Chairman**

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EXHIBIT 2.

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Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on _____.

Signature

Signature

Printed Name
Title: **Secretary** **Assistant Secretary**

Printed Name
Title: **Chairman** **Vice Chairman**

EXHIBIT 3

Mirada CDD
Community Development District

Financial Statements
Unaudited

Period ending
September 30, 2017

**MIRADA CDD
BALANCE SHEET
September 30, 2017**

	<u>M GEN FUND</u>	<u>2017</u>	<u>CAP FUND</u>	<u>CONSOLIDATED TOTAL</u>
<u>ASSETS:</u>				
CASH	\$ 500	\$ -	\$ -	\$ 500
DEBT SERVICE RESERVE FUND	-	150,000	-	150,000
COST OF ISSUANCE - 2017	-	1,422	-	1,422
ACQ/CONSTRUCTION FUND	-	-	8,806,266	8,806,266
ACCOUNTS RECEIVABLE	7,724	-	307,123	314,847
DEPOSIT	189	-	-	189
TOTAL ASSETS	<u>\$ 8,413</u>	<u>\$ 151,422</u>	<u>\$ 9,113,389</u>	<u>\$ 9,273,224</u>
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$ 7,788	\$ -	\$ 999,558	\$ 1,007,346
<u>FUND BALANCE:</u>				
RESTRICTED FOR:				
ASSIGNED:	-	-	-	-
UNASSIGNED:	625	151,422	8,113,831	8,265,878
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 8,413</u>	<u>\$ 151,422</u>	<u>\$ 9,113,389</u>	<u>\$ 9,273,224</u>

**MIRADA CDD
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2016 ENDING SEPTEMBER 30, 2017**

	FY2017 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
I. REVENUE				
SPECIAL ASSESSMENTS - OFF ROLL	-	-	-	-
DEVELOPER FUNDING	362,105	362,105	87,321	(274,784)
MISCELLANEOUS REVENUE	-	-	11	11
INTEREST	-	-	2	(2)
TOTAL REVENUE	362,105	362,105	87,334	(274,775)
II. EXPENDITURES				
ADMINISTRATIVE:				
SUPERVISORS COMPENSATION	12,000	12,000	4,611	7,389
PAYROLL PROCESSING	660	660	576	84
MANAGEMENT CONSULTING SERVICES	21,000	21,000	21,000	-
CONSTRUCTION ACCOUNTING SERVICES	9,000	9,000	-	9,000
PLANNING AND COORDINATING SERVICES	36,000	36,000	36,000	-
ADMINISTRATIVE SERVICES	3,500	3,500	-	3,500
BANK FEES	300	300	76	224
MISCELLANEOUS	500	500	-	500
AUDITING SERVICES	4,500	4,500	-	4,500
TRAVEL PER DIEM	-	-	27	(27)
INSURANCE	4,000	4,000	2,410	1,590
REGULATORY AND PERMIT FEES	175	175	175	-
LEGAL ADVERTISEMENTS	2,000	2,000	913	1,087
ENGINEERING SERVICES	4,000	4,000	525	3,475
LEGAL SERVICES	7,500	7,500	18,220	(10,720)
PERFORMANCE & WARRANTY BOND PREM.	-	-	1,450	(1,450)
WEBSITE HOSTING	720	720	857	(137)
ADMINISTRATIVE CONTINGENCY	-	-	-	-
TOTAL ADMINISTRATIVE	105,855	105,855	86,840	19,015
DEBT SERVICE ADMINISTRATION:				
DISSEMINATION AGENT	1,000	1,000	-	1,000
TRUSTEE FEES	4,500	4,500	-	4,500
ARBITRAGE	750	750	-	750
TOTAL DEBT SERVICE ADMINISTRATION	6,250	6,250	-	5,500
FIELD OPERATIONS:				
UTILITIES	-	-	1,138	(1,138)
FIELD MANAGEMENT	-	-	-	-
LANDSCAPE/FIELD CONTINGENCY	250,000	250,000	-	250,000
TOTAL FIELD OPERATIONS	250,000	250,000	1,138	248,862
TOTAL EXPENDITURES	362,105	362,105	87,978	273,377
EXCESS REVENUE OVER (UNDER) EXPEND.	-	-	(644)	(1,398)
FUND BALANCE - BEGINNING	-	-	1,270	1,270
FUND BALANCE - ENDING	\$ -	\$0	626	(128)

MIRADA CDD

SERIES 2017

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE FOR PERIOD STARTING OCTOBER 1, 2016 ENDING SEPTEMBER 30, 2017

	<u>ACTUAL YEAR-TO-DATE</u>
REVENUE	
BOND PROCEEDS	413,200
INTEREST	30
TOTAL REVENUE	<u>413,230</u>
EXPENDITURES	
MGMT. & CONSULTING	46,890
COUNSELING FEES	77,250
TRUST FEES	5,238
UNDERWRITERS FEES	106,650
LEGAL FEES	25,750
TOTAL EXPENDITURES	<u>261,778</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	151,452
TRANSFER OUT	(30)
FUND BALANCE - BEGINNING	-
FUND BALANCE - ENDING	<u><u>151,422</u></u>

MIRADA CDD
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
FOR PERIOD STARTING OCTOBER 1, 2016 ENDING SEPTEMBER 30, 2017

	<u>ACTUAL YEAR-TO-DATE</u>
REVENUE	
DEVELOPER FUNDING	1,009,819
BOND PROCEEDS	10,251,800
INTEREST	1,898
TOTAL REVENUE	<u>11,263,517</u>
 EXPENDITURES	
CONSTRUCTION IN PROGRESS	3,149,715
TOTAL EXPENDITURES	<u>3,149,715</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	8,113,802
TRANSFER IN	30
FUND BALANCE - BEGINNING	-
FUND BALANCE - ENDING	<u><u>8,113,832</u></u>

MIRADA CDD
Cash Reconciliation - General Fund
September 30, 2017

Balance Per Bank Statement	\$ 1,250.99
Less: Outstanding Checks	(751.10)
<i>Adjusted Bank Balance</i>	<u>499.89</u>
Beginning Cash Balance Per Books	\$ 841.12
Cash Receipts	1,283.47
Cash Disbursements	(1,624.70)
<i>Balance Per Books</i>	<u>499.89</u>

**Mirada CDD
Check Register
FY 2017**

DATE	CHECK NO.	PAYEE	TRANSACTION	DEPOSIT	DISBURSEMT	BALANCE
9/30/2016	EOM					1,133.76
10/14/2016		Developer Funding	GF 2016-09, 2017-01	8,585.65		9,719.41
10/14/2016	1014	DPFG	CDD/Field Mgmt - October		4,750.00	4,969.41
10/14/2016	1015	Egis Insurance & Risk Advisors	Insurance FY 2017		2,410.00	2,559.41
10/14/2016	1016	Stantec Consulting Services, Inc.	Engineering Svcs thru 8/26/16		916.00	1,643.41
10/14/2016	1017	Straley Robin Vericker	Legal Svcs thru 9/15/16		255.73	1,387.68
10/14/2016	1018	TECO	8/25-9/20 - 31126 Rd 52 Well		76.93	1,310.75
10/14/2016	1019	Venturesin.com, Inc.	Set Up/Domain Name		176.99	1,133.76
10/28/2016	1020	TECO	Electricity		113.79	1,019.97
10/31/2016	EOM	TOTALS		8,585.65	8,699.44	1,019.97
11/02/2016	80007	Ira Draper	BOS Mtg - 9/6/16		188.58	831.39
11/02/2016	80009DD	Lori Price	BOS Mtg - 9/6/16		183.45	647.94
11/02/2016	80008	Michael Lawson	BOS Mtg - 9/6/16		184.70	463.24
11/02/2016	ACH11022016	Paychex	Employee Tax - 9/6/16		96.65	366.59
11/02/2016	ACH110216	Paychex	EIB - payroll		77.25	289.34
11/09/2016		Developer Funding	GF 2017-2	184.80		474.14
11/10/2016	1021	Tampa Bay Times	Legal Ad		124.80	349.34
11/10/2016	1022	Venturesin.com, Inc.	Web Site Hosting - Oct		60.00	289.34
11/10/2016	ACH111016	Paychex	EIB - payroll		93.00	196.34
11/28/2016		Developer Funding	GF 2017-03	5,752.00		5,948.34
11/29/2016	1023	DPFG	CDD/Field Mgmt - Nov		4,750.00	1,198.34
11/29/2016	1024	FLORIDA DEPT OF ECONOMIC C	Annual Filing Fee		175.00	1,023.34
11/29/2016	1025	Pasco County Tax Collector	UMC Agreement		700.00	323.34
11/29/2016	1026	Tampa Bay Times	Legal Ad		242.00	81.34
11/29/2016	1027	Venturesin.com, Inc.	Web Site Hosting - Nov		60.00	21.34
11/30/2016		Bank United	Bank Fee		12.00	9.34
11/30/2016	EOM	TOTALS		5,936.80	6,947.43	9.34
12/30/2016		Bank United	Bank Fee		12.00	-2.66
12/31/2016	EOM	TOTALS			12.00	(2.66)
01/10/2017			GF 2017-04, 05	5,861.41		5,858.75
01/10/2017	ACH11017	Paychex	Paychex EIB charge		83.00	5,775.75
01/12/2017	1028	DPFG	CDD/Field Mgmt - December		4,750.00	1,025.75
01/12/2017	1029	Straley Robin Vericker	Legal Svcs thru 11/15/16		225.00	800.75
01/12/2017	1030	TECO	10/19-11/17 - 31126 Rd 52 Well		40.26	760.49
01/12/2017	1031	Venturesin.com, Inc.	Web Site Hosting - December		60.00	700.49
01/17/2017		CR Pasco Development	CF 2017.01	1,300.00		2,000.49
01/18/2017	1032	FLORIDA DIRT GROUP INC.	Inv. 16140		1,300.00	700.49
01/23/2017		CR Pasco Development	CF 2017-02	350.00		1,050.49
01/24/2017	1033	FLORIDA DIRT GROUP INC.	2017-02 CF		350.00	700.49
01/30/2017			GF 2017-06	5,916.40		6,616.89
01/31/2017	1034	DPFG	CDD/Field Mgmt - January		4,750.00	1,866.89
01/31/2017	1035	Pasco County Property Appraiser	Tax Collection Assessment Fee		750.00	1,116.89
01/31/2017	1036	Straley Robin Vericker	Legal Svcs thru 12/15/16		333.50	783.39
01/31/2017	1037	TECO	11/17-12/20 - 31126 Rd 52 Well		82.90	700.49
1/31/2017	EOM	TOTALS		13,427.81	12,724.66	700.49
02/06/2017		CR Pasco Development	GF 2017-07	560.00		1,260.49
02/10/2017	ACH2102017	Paychex	Paychex EIB Invoice		206.50	1,053.99
02/17/2017	1038	Straley Robin Vericker	Legal Svcs thru 1/15/17		500.00	553.99
02/17/2017	1039	Venturesin.com, Inc.	Web Site Hosting - Jan		60.00	493.99
02/23/2017	80010	Ira Draper	BOS Mtg - 11/1/16		188.81	305.18
02/23/2017	80012DD	Lori Price	BOS Mtg - 11/1/16		183.87	121.31
02/23/2017	80011	Michael Lawson	BOS Mtg - 11/1/16		184.70	-63.39
02/23/2017	ACH02232017	Paychex	BOS Mtg - 11/1/16		96.23	-159.62
02/23/2017	ACH2232017	Paychex	Paychex EIB Invoice		77.25	-236.87
2/28/2017	EOM	TOTALS		560.00	1,497.36	(236.87)
03/13/2017		CR Pasco Development	GF 2017-09	5,860.69		5,623.82
03/15/2017	1040	DPFG MANAGEMENT & CONSU	CDD/Field Mgmt - February		4,750.00	873.82
03/15/2017	1041	TECO	12/21-1/20 - 31126 Rd 52 Well		97.15	776.67
03/15/2017	1042	Venturesin.com, Inc.	Web Site Hosting - February		60.00	716.67
03/16/2017		CR Pasco Development	GF 2017-10, 11	5,200.70		5,917.37
03/17/2017	1043	DPFG MANAGEMENT & CONSU	CDD/Field Mgmt - March		4,750.00	1,167.37
03/17/2017	1044	Straley Robin Vericker	Legal Svcs thru 2/15/17		316.50	850.87
03/17/2017	1045	TECO	1/21-2/21 - 31126 Rd 52 Well		74.20	776.67

03/17/2017	1046	Venturesin.com, Inc.	Web Site Hosting - March		60.00	716.67
03/29/2017		CR Pasco Development	CF 2017-04	3,800.00		4,516.67
03/30/2017	1047	Burgess Civil	2017-04 CF		3,800.00	716.67
03/31/2017		Paychex	Deposit	181.50		898.17
03/31/2017		Paychex	Deposit	102.25		1,000.42
3/31/2017	EOM	TOTALS		15,145.14	13,907.85	1,000.42
04/06/2017		CR Pasco Development	GF 2017-12	4,750.00		5,750.42
04/06/2017		CR Pasco Development	CF 2017-03	11,500.00		17,250.42
04/06/2017	1048	GeoPoint Surveying, Inc	2017-03 CF		11,500.00	5,750.42
04/06/2017	1049	DPFG MANAGEMENT & CONSULTING	CDD/Field Mgmt - April		4,750.00	1,000.42
04/10/2017	ACH04102017	Paychex	EIB Invoice		25.00	975.42
04/24/2017	1050	TECO	2/22-3/21 - 31126 SR 52		126.22	849.20
4/30/2017	EOM	TOTALS		16,250.00	16,401.22	849.20
05/03/2017		Developer Funding	GF 2017-13	3,175.06		4,024.26
05/04/2017	1051	Stantec Consulting Services, Inc.	Engineering Svcs thru 3/17/17		216.00	3,808.26
05/04/2017	1052	Straley Robin Vericker	Legal Svcs thru 3/15/17		2,656.04	1,152.22
05/04/2017	1053	Tampa Bay Times	Legal Ad		116.80	1,035.42
05/04/2017	1054	Venturesin.com, Inc.	Web Site Hosting - April		60.00	975.42
05/04/2017	1055	TECO	3/22-4/20 - 31126 SR 52 Well		144.28	831.14
05/10/2017	ACH5102017	Paychex	Paychex-EIB Invoice		35.00	796.14
05/17/2017		Developer Funding	GF 2017-14	12,289.78		13,085.92
05/17/2017	1056	DPFG MANAGEMENT & CONSULTING	CDD/Field Mgmt - May		4,750.00	8,335.92
05/17/2017	1057	Straley Robin Vericker	Legal Svcs thru 4/15/17		7,335.50	1,000.42
05/17/2017	1058	Venturesin.com, Inc.	Web Site Hosting - May		60.00	940.42
05/26/2017		Developer Funding	2017-08 CF	43,150.00		44,090.42
05/26/2017	1059	Faulkner Engineering	2017-08 CF		43,150.00	940.42
05/26/2017		Developer Funding	2017-07 CF	350.00		1,290.42
05/26/2017	1060	GeoPoint Surveying, Inc	2017-07 CF		350.00	940.42
5/31/2017	EOM	TOTALS		15,464.84	15,373.62	940.42
06/01/2017		Developer Funding	2017-05 CF	9,701.14		10,641.56
06/01/2017	1061	GeoPoint Surveying, Inc	2017-05 CF		9,701.14	940.42
06/09/2017		Developer Funding	2017-09 CF	997.50		1,937.92
06/09/2017	1062	Heidt Design	2017-09 CF		997.50	940.42
06/09/2017		Developer Funding	2017-10 CF	139,813.00		140,753.42
06/09/2017	1063	RIPA & Associates	2017-10 CF		139,813.00	940.42
06/12/2017	ACH6122017	Paychex	EIB Invoice		25.00	915.42
06/15/2017		Developer Funding	GF 2017-15, 16	4,853.83		5,769.25
06/15/2017	1064	DPFG MANAGEMENT & CONSULTING	CDD/Field Mgmt - June		4,750.00	1,019.25
06/15/2017	1065	TECO	4/21-5/19 - 31126 SR 52		103.83	915.42
06/19/2017	ACH6192017	BANK UNITED	Outgoing Wire Fee		25.00	890.42
06/21/2017	ACH6212017	BANK UNITED	Incoming Wire Fee		15.00	875.42
06/21/2017		Developer Funding	2017-13 CF	99,172.50		100,047.92
06/21/2017	1066	Smith & Company	2017-13 CF		99,172.50	875.42
06/22/2017		Developer Funding	GF 2017-17	3,048.00		3,923.42
06/22/2017	1067	Straley Robin Vericker	Legal Svcs thru 5/15/17		2,988.00	935.42
06/22/2017	1068	Venturesin.com, Inc.	Web Site Hosting - June		60.00	875.42
6/30/2017	EOM	TOTALS		107,074.33	107,139.33	875.42
07/10/2017	ACH7102017	Paychex	Payroll EIB Fee		25.00	850.42
07/12/2017	1069	TECO	VOID		0.00	850.42
07/13/2017		Developer Funding	2017-11 CF	417.00		1,267.42
07/13/2017	1070	GeoPoint Surveying, Inc	2017-11 CF		417.00	850.42
07/13/2017	1071	TECO	VOID		0.00	850.42
07/31/2017		BANK UNITED	Service Charge		12.00	838.42
7/31/2017	EOM	TOTALS		417.00	454.00	838.42
08/03/2017		Developer Funding	GF 2017-18, 19	7,110.40		7,948.82
08/04/2017		Constr. Funding	2017-18 CF	2,010.00		9,958.82
08/04/2017	1072	Geopoint Surveying	2017-18 CF		2,010.00	7,948.82
08/04/2017		Constr. Funding	2017-15 CF	135.00		8,083.82
08/04/2017	1073	Heidt Design	2017-15 CF		135.00	7,948.82
08/04/2017	1074	DPFG MANAGEMENT & CONSULTING	CDD/Field Mgmt - July		4,750.00	3,198.82
08/04/2017	1075	Straley Robin Vericker	Legal Svcs thru 6/15/17		957.50	2,241.32
08/04/2017	1076	Tampa Bay Times	Legal Ad		245.50	1,995.82
08/04/2017	1077	TECO	5/20-6/20 - 31126 ST 52		117.05	1,878.77
08/04/2017	1078	Venturesin.com, Inc.	Web Site Hosting - July		60.00	1,818.77
08/09/2017		Developer Funding	GF 2017-21, 22, 23	6,410.63		8,229.40
08/10/2017	ACH08012017	Paychex	EIB Monthly Fee		35.00	8,194.40
08/11/2017	1079	Business Observer	Legal Ad		63.75	8,130.65
08/11/2017	1080	DPFG MANAGEMENT & CONSULTING	CDD/Field Mgmt - August		4,750.00	3,380.65
08/11/2017	1081	Straley Robin Vericker	Legal Svcs thru 7/15/17		1,351.50	2,029.15

08/11/2017	1082	Tampa Bay Times	Legal Ad		179.00	1,850.15
08/11/2017	1083	TECO	6/21-7/20 - 31126 SR 52 Well		66.38	1,783.77
08/11/2017	ACH08112017	Paychex	P/R Fees		80.50	1,703.27
08/11/2017	80013	Ira Draper	BOS Mtg - 1/6/17		191.65	1,511.62
08/11/2017	80015DD	Lori Price	BOS Mtg - 1/6/17		183.87	1,327.75
08/11/2017	80014	Michael Lawson	BOS Mtg - 1/6/17		184.70	1,143.05
08/11/2017	ACH08112017	Paychex	BOS Mtg - 1/6/17		128.03	1,015.02
08/11/2017	80016	Theodore Sanders	BOS Mtg - 1/6/17		184.70	830.32
08/23/2017		US Treasury	Refund	10.80		841.12
8/31/2017	EOM	TOTALS		15,676.83	15,674.13	841.12
09/06/2017		Developer Funding	GF 2017-24	1,283.47		2,124.59
09/13/2017	1084	Business Observer	Legal Ad		65.88	2,058.71
09/13/2017	1085	TECO	7/21-8/21 - 31126 State Road 52 Well		70.54	1,988.17
09/13/2017	1086	Venturesin.com, Inc.	Website Host - Sep / Domain renewal		79.99	1,908.18
09/18/2017	ACH09182017	Paychex	P/R Fee		96.99	1,811.19
09/18/2017	80017	Ira Draper	BOS Mtgs - 3/7 & 4/4/17		381.70	1,429.49
09/18/2017	80019DD	Lori Price	BOS Mtgs - 3/7 & 4/4/17		348.57	1,080.92
09/18/2017	80017	Michael Lawson	BOS Mtgs - 3/7 & 4/4/17		369.40	711.52
09/18/2017	ACH09182017	Paychex	BOS Mtgs - 3/7 & 4/4/17		211.63	499.89
9/30/2017	EOM	TOTALS		1,283.47	1,624.70	499.89

EXHIBIT 4

Mirada Community Development District

Proposer

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

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

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

Contact:

**Jim Hartley, CPA
Principal**

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Mirada
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Mirada Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

2222 Colonial Road, Suite 200 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Member AICPA

Member AICPA Division for CPA Firms
Private Company Practice Section

Member AICPA

WWW.DMHBPCPA.NET

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Theresa Goldstein - Senior (resume attached)

Staff – TBA

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 25 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 25 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 35 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 35 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Theresa Goldstein

Supervisor – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Theresa has over 15 years of public accounting experience and would serve as the supervisor for the Constitutional Officers. Her experience and training include:

- 15 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Theresa has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Theresa currently provides internal audit and consulting services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Engagements include City of Port St. Lucie, St. Lucie County Fire District, Town of Sewall’s Point, Town of Jupiter Island, Multiple CDD audits, Tradition CDD #1-10, Southern Groves CDD #1-6 and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Finance – University of Central Florida
- Masters of Business Administration with concentration in Accounting – Bryant College

Professional Affiliations

- Associate Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

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

➤ *Independence*

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

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurbise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of Jupiter Island Mike Ventura (772)-545-0104	2010		Jim Hartley	√			200
Town of Sewall's Point Pamela Walker (772) 287-2455	2010	√	Jim Hartley			√	225
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit – proposed for FYE 2017 and 2018

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Mirada Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Mirada Community Development District							
Prepare management letter and other special reports							
Exit conference with Mirada Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Mirada Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Mirada Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE FOR EACH YEAR OF THE THREE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Mirada Community Development District for the three years as follows:

September 30, 2017	\$ 2,850
September 30, 2018	\$ 2,900
September 30, 2019	\$ 2,950



Real Estate Consulting Services:

Land Secured Public Financing
School District
Reimbursement and Credit
Fiscal Impact
Service Districts
Municipal District Services
Development Impact Fee
Redevelopment District
Affordable Housing Financing
Other Public Financing
Compliance
Entitlement Analysis
Cash Flow Feasibility Analysis

Disclosure Services
Engineering Services
Project Management Services
Capital Markets Group
Property Tax Appeals
CDD Management Services
Look Back Diagnostic Review
Lender Services
Asset Management Services
Portfolio Management Services
Economic Impact
Market Analysis

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