

BEAUMONT

**COMMUNITY DEVELOPMENT
DISTRICT**

December 15, 2025

BOARD OF SUPERVISORS

**REGULAR MEETING
AND AUDIT COMMITTEE
MEETING AGENDA**

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Beaumont Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 570-0013
<https://beaumontcdd.net/>

December 8, 2025

Board of Supervisors
Beaumont Community Development District

ATTENDEES:

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

Dear Board Members:

The Board of Supervisors of the Beaumont Community Development District will hold a Regular Meeting and Audit Committee Meeting on December 15, 2025 at 1:30 p.m., at 7764 Penrose Place, Wildwood, Florida 34785. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments (*Agenda Items: 3 Minutes Per Speaker*)
3. Discussion/Consideration/Ratification: Performance Measures/Standards & Annual Reporting Form
 - A. October 1, 2024 - September 30, 2025 [Posted]
 - B. October 1, 2025 - September 30, 2026
4. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
5. Review of Responses to Request for Proposals (RFP) for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondent(s)
 - I. Berger, Toombs, Elam, Gaines & Frank
 - II. Grau & Associates
 - D. Auditor Evaluation Matrix/Ranking
6. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting
7. Consider Recommendation of Audit Selection Committee
 - Award of Contract
8. Consideration of Sun Kool Air Conditioning, Inc. Commercial Maintenance Proposal

9. Update: SECO Control of District Lights
10. Discussion: District Debit Card
11. Acceptance of Unaudited Financial Statements as of October 31, 2025
12. Approval of Minutes
 - A. September 8, 2025 Regular Meeting
 - B. November 17, 2025 Regular Meeting
13. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Morris Engineering and Consulting, LLC*
 - C. Field Operations Manager: *RealManage, LLC*
 - I. Status Report
 - D. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: January 12, 2026 at 1:30 PM
 - QUORUM CHECK

SEAT 1	CAROL ANN MICHAELS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	ARIANE WILLIAMS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	GARY SMITH	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	ANN JUDY	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	JOSEPH A VITALO	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

14. Public Comments (*Non-Agenda Items: 3 Minutes Per Speaker*)
15. Board Members' Comments/Requests
16. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at 239-464-7114 or Antonio Shaw at 352-910-1477.

Sincerely,



Chuck Adams
District Manager

BOARD AND STAFF ONLY: TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 549 4071

BEAUMONT

COMMUNITY DEVELOPMENT DISTRICT

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BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

3A

BEAUMONT COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2024 – September 30, 2025

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☒ No ☐

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☒ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☒ No ☐

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☒ No ☐

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☒ No ☐

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

Measurement: Previous years' budgets, financials and annual audit, are accessible to the public as evidenced by corresponding documents and link on the CDD's website.

Standard: CDD website contains 100% of the following information: most recent link to annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☒ No ☐

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements, transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida Auditor General Website, for which a corresponding link is published on the CDD website.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

Achieved: Yes ☐ No ☒

Audit received November 13, 2025

Antonio Shaw
District Manager

Antonio Shaw
Print Name

8.19.24
Date

Ann Judy
Chair/Vice Chair, Board of Supervisors

Ann Judy
Print Name

8/12/2024
Date

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

3B

BEAUMONT COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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Achieved: Yes ☐ No ☐

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Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐ Not Applicable ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records

are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐ Not Applicable ☐

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Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐ Not Applicable ☐

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CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐ Not Applicable ☐

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Standard: CDD website contains 100% of the following information: most recent link to annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐ Not Applicable ☐

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Objective: Conduct an annual independent financial audit per statutory requirements, transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

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Standard: Audit was completed by an independent auditing firm

per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

Achieved: Yes ☐ No ☐ Not Applicable ☐

District Manager

Chair/Vice Chair, Board of Supervisors

Print Name

Print Name

Date

Date

BEAUMONT

COMMUNITY DEVELOPMENT DISTRICT

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BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

5A

The Villages® DAILY SUN

Published Daily
Lady Lake, Florida
State of Florida
County Of Lake

Before the undersigned authority personally appeared

ALLAN LOVELL

who on oath says that he is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a **Legal Ad #1279975**

in the matter of **NOTICE OF REQUEST FOR PROPOSALS**

was published in said newspaper in the issue(s) of
November 20, 2025

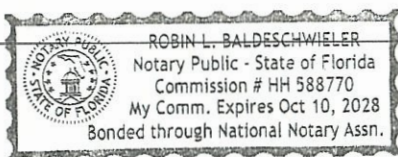
Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.


(Signature Of Affiant)

Sworn to and subscribed before me this 20
day November 2025.


Robin Baldeschwieler, Notary

Personally Known _____ or
Production Identification _____
Type of Identification Produced _____



Attach Notice Here

BEAUMONT COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Beaumont Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 189, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in the City of Wildwood, Sumter County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

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

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

Proposers must provide one (1) hardcopy and one (1) electronic copy on a flash drive of their proposal to the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, in an envelope marked on the outside "Auditing Services, Beaumont Community Development District." Proposals must be received by 12:00 p.m. on December 1, 2025, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

#1279975 November 20, 2025

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

5B

**BEAUMONT COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Beaumont Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 189, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in the City of Wildwood, Sumter County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

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BEAUMONT COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2025

City of Wildwood, Sumter County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 12:00 p.m. on December 1, 2025, at the offices of District Manager, located at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) hardcopy and one (1) electronic copy on a flash drive of their proposal, 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 – Beaumont 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 Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (“**Proposal Documents**”).

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals, which renewals shall include services related to the District’s anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District’s Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday,

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

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

1. Ability of Personnel. (20 Points)

2. Proposer's Experience. (20 Points)

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

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

5. Price. (20 Points)***

Total (100 Points)

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

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

5C

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

5C1

**BEAUMONT
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:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

December 1, 2025

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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

December 1, 2025

Beaumont Community Development District
Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

Dear District Manager:

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

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 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

Beaumont Community Development District
December 1, 2025

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. Maritza Stonebraker is the person authorized to make representations for the firm.

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

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</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.

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 Beaumont Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

GOVERNMENTAL AUDITING EXPERIENCE

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

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

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDIT 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 34 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

South Village Community Development District
Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

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

Habitat Community Development
District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community
Development District

Vizcaya in Kendall
Development District

TSR Community Development
District

Waterset North Community
Development District

Turnbull Creek Community
Development District

Westside Community Development
District

Twin Creeks North Community
Development District

WildBlue Community Development
District

Urban Orlando Community
Development District

Willow Creek Community
Development District

Verano #2 Community
Development District

Willow Hammock Community
Development District

Viera East Community
Development District

Winston Trails Community
Development District

VillaMar Community
Development District

Zephyr Ridge Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits.

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

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

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

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 \$7,000 for the year ended September 30, 2025. In addition, if a bond issuance occurs in the fiscal year ended September 30, 2025, there will be a fee of \$1,400 for each additional bond. The fee is contingent upon the financial records and accounting systems of Beaumont 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 Beaumont Community Development District as of September 30, 2025. 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

David S. McGuire, CPA, CITP

Director – 31 years experience

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience
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David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

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

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

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Director – 14 years total experience

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Director – 12 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors 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

Maritza Stonebraker, CPA

Director – 10 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

- ♦ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ♦ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ♦ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ♦ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors 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
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Jonathan Herman, CPA

Director – 12 years

Education

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

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
- ◆ Affiliate member Government Finance Officers Association

Professional Experience

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
 - Governmental Accounting Report and Audit Update
 - Annual 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 – 34 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Paul Daly

Senior Accountant – 14 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
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Bryan Snyder

Manager – 11 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
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Tifanee Terrell, CPA

Senior Accountant – 5 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Dylan Dixon

Senior Accountant – 4 years

Education

- ♦ Indian River State College, B.S. – Accounting
- ♦ Florida Gulf Coast University, M.S. – Accounting

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Brennen Moore

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Katie Gifford

Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Rayna Zicari

Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Deandre McFadden

Staff Accountant – 1 year

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

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



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

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

November 30, 2022

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



**BEAUMONT COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2025
Sumter County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than December 1, 2025, at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**BEAUMONT COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

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

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

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

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

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

5. Price. (20 Points)***

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

Total (100 Points)

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

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

5CII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: December 1, 2025
12:00PM

Submitted to:

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

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 W. Yamato Road, Suite 301
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

December 1, 2025

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

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to Beaumont 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.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



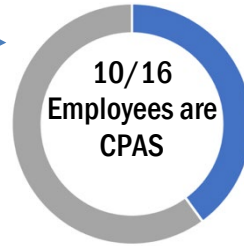
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

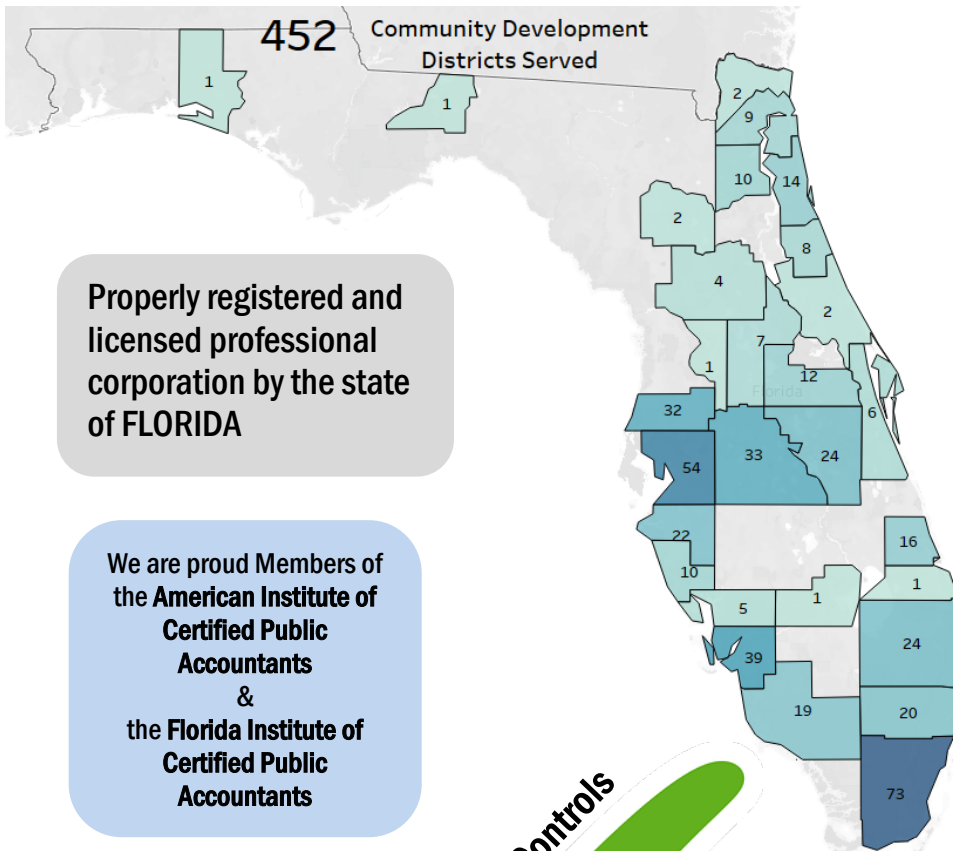


3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

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

Services Provided



Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, 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, 2028. 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
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

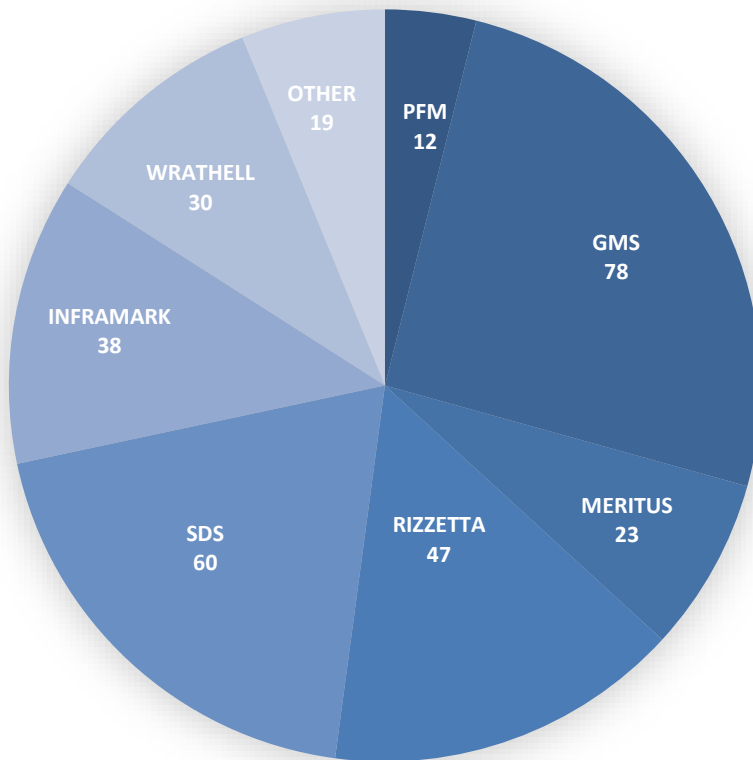
Review Number: 616829

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

40 hours; Accounting,

Auditing and Other:

53 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

-David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

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



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

Experience

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

Education

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

Certifications and Certificates

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

Clients Served (partial list)

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

Professional Education (over the last two years)

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

Professional Associations

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2027 are as follows:

Year Ended September 30,	Fee
2025	\$4,000
2026	\$4,100
2027	<u>\$4,200</u>
TOTAL (2025-2027)	<u>\$12,300</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. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

We look forward to providing Beaumont 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.**

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

5D

BEAUMONT COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

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

NOTES:

Completed by: _____

Board Member's Signature

Date: _____

Printed Name of Board Member

BEAUMONT

COMMUNITY DEVELOPMENT DISTRICT

8

Designed Especially For:

Beaumont CDD
7764 Penrose Place
Wildwood, FL 34785

Sun Kool Air Conditioning

Commercial Maintenance Proposal

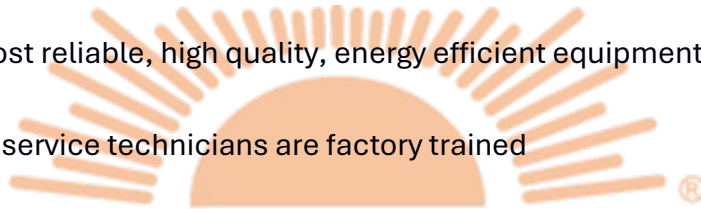


PO Box 3171
Ocala, FL 34478
352-622-1067

Prepared by: Caila Sacauskas
Commercial Kool Club Admin

Company Resume

- Sun Kool has been in business for over 40 years
- Background checks completed on all employees
- Clean cut, courteous uniformed technicians on call 24 hours per day
- Modern GPS-equipped fleet for faster dispatched response
- We specialize in commercial replacement comfort systems
- We use only the most reliable, high quality, energy efficient equipment available
- All installation and service technicians are factory trained
- Special care taken to protect your building and tenants during installation
- Manufacturers' recommendations, code requirements and federal laws are only our minimum standards
- Certified Energy-wise start up after installation
- In-house metal fabrication shop
- Total "turnkey" responsibility
- Emergency repair parts on our trucks and in our warehouse
- Preferential service for Peak Performance customers
- Complete history for all work we do for you
- Our financial strength allows us to offer several financing and leasing options



SUN KOOL
AIR CONDITIONING, INC.

Commercial Kool Club 21-Point Inspection

- Check thermostat/controller operation
- Check and/or replace filter(s)
- Belts and pulleys will be inspected and adjusted as required
- Clean evaporator coil
- Clean and clear drain pan
- Coat the cleaned drain pan with new “pan & drain treatment spray”
- Clean and clear drain line and reprime with water
- Clean condenser coil
- Motors and bearings will be lubricated as required
- Clean any debris inside condenser
- Check pressures at condenser (includes adding refrigerant up to 1 lb. of R-410A)
- Check sub cool and superheat
- Check amp draws on compressor
- Check amp draw of condenser fan motor
- Check amp draw of blower motor
- Check temperature split across evaporator coil
- Test float switch
- Test pan switch if applicable
- Test system in heating
- Test system in cooling
- Test defrost operation if applicable



SUN KOOL
AIR CONDITIONING, INC.

HVAC Fact Sheet

Proper HVAC Maintenance Impacts Income & Productivity

- Being too hot or cold is ranked first and second as the most frequent complaints from office tenants.

--International Facility Managers Association (IFMA)

- If a tenant experiences three interruptions in a major service, like A/C or heat, during a 12-month period, there is a 56% probability that the tenant will not renew their lease.

--Building Owners and Managers Association (BOMA) study

- Out of 500 pollutants studied, all except one were at a higher level indoors than outdoors...indoor contaminants represented a substantial portion of our exposure to air pollution.

--Source: a five-year study by US Environmental Protection Agency

- Correcting various environmental problems, including poor indoor air quality, can increase productivity by as much as 18%.

--Building Owners and Managers Association (BOMA)

Maintenance

- According to the U.S. Department of Energy and HVAC professionals, even a thin layer of dust can reduce cooling efficiency by up to 30%, depending on severity.
- Dirty blower components are known to severely restrict airflow, leading to reduced cooling and higher energy use.
- Studies from AHRI and ASHRAE have shown that even a 10–15% undercharge can reduce efficiency by 20–30%.
- A 10% reduction in airflow can reduce fan energy use by nearly 27% and provide a more comfortable space temperature.
- Return air leaks from hot attics introduce superheated air, forcing systems to work harder. This can dramatically increase energy use, especially in hot climates like Florida.
- Depending on severity, savings of more than \$100 per rated ton may be possible where maintenance has been poor or nonexistent.

General Terms and Conditions

1. Sun Kool agrees to provide a comprehensive maintenance program designed to reduce your utility and repair costs, after any existing defects are corrected.
2. The customer agrees to furnish safe, reasonable access to the building and covered equipment. If required, the Customer will remove any material, fixtures, or walls so adequate access can be gained to the equipment.
3. This Agreement does not include the maintenance, repair or replacement of recording or portable instruments, electrical disconnect switches, casing or cabinets, insulation, gas lines, water lines or non-moving parts such as ductwork, vessels, boiler shells, tubes, vents, flues, grills, tower fill or refractory material. Sun Kool shall not be required to furnish any equipment, service or materials or to perform tests, or make any modifications that have been recommended or required by any insurance company, governmental authority, equipment vendor or regulatory authority, or pay any future taxes imposed by any governmental agency.
4. Sun Kool shall not be liable for:
 - (a) damage or loss resulting from freezing, corrosion, electrolysis, vibration, plumbing stoppage, failure of any utility service, low voltage condition, lighting, single phasing or other electrical abnormalities;
 - (b) damage or loss resulting from negligence, faulty system design, abuse, acts of God, malicious mischief, vandalism or improper operation of equipment by customer's employees, agents or tenants;
 - (c) damage, loss or delays resulting from fire, explosion, flooding, the elements, strikes, labor troubles, civil commotion or any other cause beyond its control;
 - (d) any accident, injury, damage, or loss to equipment, personnel, property or revenue unless directly caused by its negligence;
 - (e) any indirect or consequential damages such as, but not limited to, loss of revenue or loss of use of any equipment process or facilities;
 - (f) damages incurred from drain lines or HVAC systems as customers are responsible for inspecting and cleaning their drain lines between visits, as it is recommended per float switch manufacturer to inspect, clean, and test device every three months;
 - (g) the identification, detection, abatement, encapsulation, storage, removal, handling, recovery, recycling, or transportation of any regulated or hazardous substances. Regulated or hazardous substances may include, but are not limited to asbestos, certain refrigerants, and used refrigerant oils. If any such products or materials are encountered during the course of work, Sun Kool can discontinue work until regulated or hazardous materials have been removed or hazard or liability is eliminated. Sun Kool shall receive an extension equal to the time of delay to complete the work and reserves the right to be compensated for refrigerant recovery, recycling, reclamation or any loss due to delay.
5. Unless otherwise noted, Sun Kool shall not be liable for starting and stopping equipment, space temperature, regulation, air or water balance, indoor air quality, equipment relocation or maintenance or repair other than during normal working hours. If Customer requests work is performed other than during normal hours, the Customer agrees to pay for overtime pay or additional charges.
6. Sun Kool shall use ordinary care in performing the tasks outlined in this agreement. No inspection shall guarantee the condition of the equipment or eliminate obsolescence and normal wear.
7. The occurrence of any of the following without the prior written consent of Sun Kool will constitute a default:
 - (a) failure of the Customer to make any payment due within fifteen days after it becomes due and payable;
 - (b) any alterations, additions, adjustments, or repairs to covered equipment, by anyone other than Sun Kool;
 - (c) breach by Customer of any term of this Agreement.

If Sun Kool brings legal action to enforce this Agreement, and is successful, it shall be entitled to recover reasonable attorney fees and costs, in addition to any judgment for damages.
8. This Agreement begins on the date of acceptance and shall remain in force for the year term stated. The price given on the Pricing and Acceptance page is fixed for the contract term for the equipment listed under Equipment List below. However, if the customer would like to change or add equipment not listed under Equipment to be serviced to the facility, then the price of the Agreement will increase, subject to customer's approval.
9. This Agreement contains the entire understanding between Sun Kool and the Customer. Any modifications, amendments or changes must be in writing and signed by both parties.

Supplemental Terms & Conditions

1. This Agreement provides 2 Cooling and Heating inspection(s) per year.
2. This Agreement provides a 20 percent discount off list price for all repair parts.
3. This Agreement provides 4 filter changes per year, including the cost of the filter, unless otherwise noted.
4. This Agreement provides priority service. Sun Kool will respond to the Customer's request for emergency service before providing service to any commercial customer who does not have a Service Agreement.
5. Upon completion of each Peak Performance inspection, Sun Kool will provide the Customer with a comprehensive inspection report listing work performed, defects found and corrected, and any recommended corrective action.
6. Sun Kool shall maintain the Customer's equipment to keep utility and repair costs as low as possible, while preserving equipment reliability and life. Occupant comfort will always be a primary consideration.
7. The Customer shall operate the equipment in accordance with the manufacturer's recommendations and promptly notify Sun Kool of any abnormal conditions.
8. Any additional services that are not part of this agreement shall be billed at the prevailing time and material rate, less any discount listed above.
9. Invoices are expected to be paid within our company policy of **15 days after invoice date**, subject to a late fee. Once Agreement is approved, first payment is due before any maintenance can be scheduled. Account must remain in good standing for maintenances to be scheduled.
10. Your company will receive a flyer with a personalized discount code that you may provide your employees for discounts for Sun Kool's services. Please refer to the flyer for all terms and conditions, which are subject to change without notice.

Pricing and Acceptance

Customer: Beaumont CDD

Service Address: 7764 Penrose Place, Wildwood FL 34785

Billing Address: 7764 Penrose Place, Wildwood FL 34785

Attention: Tammy

Phone Number: (860) 997-9030

Contact: beaucdd@ciemail.com

Sun Kool agrees to furnish services in accordance with the General and Supplemental Terms and Conditions and each Peak Performance Schedule for the equipment listed on the Equipment List.

Agreement Price is \$ 800.00 per year. This agreement can be paid \$ 200.00 per quarter, or a one-time payment in full.

Service and repair labor for service calls will be charged at \$139.00 per unit diagnosed and all quoted repairs are flat rate pricing. The current trip or any additional trips for diagnostic purposes are excluded from the Agreement pricing.

*Note - Sun Kool recommends filters, pumps, and drain lines be replaced/cleaned on at least a monthly basis and this falls under the responsibility of the customer between maintenances.

Please contact the Commercial Maintenance Department at 352-330-1067 ext. 58445 or CommService@sunkoolac.com to provide information for Auto-Pay.

Customer Acceptance:

Signature _____

Name _____

Title _____

Date _____

Sun Kool Approval:

Signature Becky Bostick

Name Becky Bostick

Title Maintenance Manager

Date 10/27/2025

Equipment List

NAME	MANUFACTURER	MODEL	EQUIPMENT TYPE	SERIAL NUMBER
1 / AH	LENNOX	CBA38MV-060-230-6-02	Air Handler	1620F03949
1 / CU	Lennox	XP20-060-230A03	Condenser	5820F04025
1 / FILTER	FILTER	20X25X1	Filter	QTY 1
2 / AH	LENNOX	CBA38MV-060-230-6-02	Air Handler	1620F03930
2 / CU	Lennox	XP20-060-230A03	Condenser	5820F04022
2 / FILTER	FILTER	20X25X1	Filter	QTY 1



SUN KOOL
AIR CONDITIONING, INC.

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
OCTOBER 31, 2025**

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
OCTOBER 31, 2025**

	General Fund	Special Revenue Fund - Single Family	Special Revenue Fund - Town Home	Debt Service Fund Series 2019	Debt Service Fund Series 2019A-1	Capital Projects Fund Series 2019A-1	Total Governmental Funds
ASSETS							
Cash	\$ 92,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,060
Investments							
Revenue	-	-	-	137,863	156,483	-	294,346
Reserve	-	-	-	252,361	202,677	-	455,038
Prepayment	-	-	-	1,758	2,572	-	4,330
Construction	-	-	-	-	-	429	429
Interest	-	-	-	97,219	146,347	-	243,566
Sinking	-	-	-	55,000	110,000	-	165,000
Bond redemption	-	-	-	774	123	-	897
Due from Developer	24,337	-	-	-	-	-	24,337
Due from other	1,231	-	-	-	-	-	1,231
Due from general fund	-	8,998	117,295	-	-	-	126,293
Due from SRF - townhome	-	1,948	-	-	-	-	1,948
Utility deposit	3,557	1,790	-	-	-	-	5,347
Prepaid expense	915	-	-	-	-	-	915
Total assets	<u>\$ 122,100</u>	<u>\$ 12,736</u>	<u>\$ 117,295</u>	<u>\$ 544,975</u>	<u>\$ 618,202</u>	<u>\$ 429</u>	<u>\$ 1,415,737</u>
LIABILITIES							
Liabilities:							
Accounts payable	\$ 29,544	\$ 125	\$ 62	\$ -	\$ -	\$ -	\$ 29,731
Accounts payable - onsite	105,130	40,857	471	-	-	-	146,458
Due to other	-	-	7,109	-	-	-	7,109
Due to SRF - single family	8,998	-	1,948	-	-	-	10,946
Due to SRF - town home	117,295	-	-	-	-	-	117,295
Due to KLP Beaumont commercial	-	-	-	1,311	-	-	1,311
Due to KLP Village	-	-	-	-	9,773	-	9,773
Tax payable	214	-	-	-	-	-	214
Developer advance	30,000	-	-	-	-	-	30,000
Total liabilities	<u>291,181</u>	<u>40,982</u>	<u>9,590</u>	<u>1,311</u>	<u>9,773</u>	<u>-</u>	<u>352,837</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred receipts	24,337	-	-	-	-	-	24,337
Total deferred inflows of resources	<u>24,337</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,337</u>
FUND BALANCES							
Assigned:							
Restricted for							
Debt service	-	-	-	543,664	608,429	-	1,152,093
Capital projects	-	-	-	-	-	429	429
Unassigned	(193,418)	(28,246)	107,705	-	-	-	(113,959)
Total fund balances	<u>(193,418)</u>	<u>(28,246)</u>	<u>107,705</u>	<u>543,664</u>	<u>608,429</u>	<u>429</u>	<u>1,038,563</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 122,100</u>	<u>\$ 12,736</u>	<u>\$ 117,295</u>	<u>\$ 544,975</u>	<u>\$ 618,202</u>	<u>\$ 429</u>	<u>\$ 1,415,737</u>

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ -	\$ 536,175	0%
Total revenues	-	-	536,175	0%
 Professional & administrative				
Supervisor fees	1,507	1,507	12,600	12%
Management/accounting/recording	4,000	4,000	48,000	8%
Legal	-	-	25,000	0%
Engineering	-	-	2,500	0%
Audit	-	-	3,100	0%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	83	1,000	8%
Trustee	-	-	10,500	0%
Telephone	16	16	200	8%
Postage	-	-	1,000	0%
Printing & binding	42	42	500	8%
Legal advertising	-	-	1,500	0%
Annual special district fee	175	175	175	100%
Insurance	14,537	14,537	15,000	97%
Contingencies/bank charges	167	167	2,000	8%
Website				
Hosting & maintenance	-	-	705	0%
ADA site compliance	-	-	210	0%
Revolving line of credit repayment	-	-	60,000	0%
Tax collector	-	-	11,170	0%
Supplies	-	-	300	0%
Total professional & administrative	20,527	20,527	196,210	10%

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
Field operations (shared)				
Management	-	-	42,000	0%
Security amenity center	915	915	-	N/A
Stormwater management				
Lake maintenance	825	825	10,000	8%
Preserve maintenance	-	-	3,500	0%
Streetlighting	-	-		
Maintenance contract	-	-	2,000	0%
Electricity	3,083	3,083	-	N/A
Irrigation supply				
Maintenance contract	-	-	3,000	0%
Electricity	487	487	36,000	1%
Repairs and maintenance	-	-	2,500	0%
Monuments and street signage				
Repairs and maintenance	-	-	1,500	0%
Landscape maint. entries/buffers				
Maintenance contract	15,000	15,000	184,864	8%
Mulch	-	-	40,000	0%
Plant replacement	-	-	5,000	0%
Tree treatment	-	-	5,000	0%
Irrigation repairs	-	-	2,000	0%
Roadway maintenance	-	-	2,500	0%
Contingencies	3,987	3,987	100	3987%
Total field operations	<u>24,297</u>	<u>24,297</u>	<u>339,964</u>	7%
Total expenditures	<u>44,824</u>	<u>44,824</u>	<u>536,174</u>	8%
 Excess/(deficiency) of revenues over/(under) expenditures	 (44,824)	 (44,824)	 1	
 Fund balances - beginning	 (148,594)	 (148,594)	 29,786	
Fund balances - ending				
Committed				
Working capital	29,787	29,787	29,787	
Unassigned	(223,205)	(223,205)	-	
Fund balances - ending	<u>\$ (193,418)</u>	<u>\$ (193,418)</u>	<u>\$ 29,787</u>	

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND - SINGLE FAMILY PROGRAM
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED OCTOBER 31, 2025

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ -	\$ 284,128	0%
Interest and miscellaneous	-	-	100	0%
Total revenues	-	-	284,228	0%
 Single Family Program				
Management	-	-	31,500	0%
Lifestyles events	-	-	2,000	0%
Accounting	125	125	1,500	8%
Streetlighting electric	1,162	1,162	12,500	9%
Streetlighting maintenance	-	-	2,000	0%
Landscape maintenance	2,479	2,479	23,108	11%
Tree treatment	-	-	3,150	0%
Plant replacement	-	-	5,000	0%
Irrigation repairs	-	-	2,500	0%
Pool maintenance	1,999	1,999	24,300	8%
Gym equipment- PM	-	-	1,000	0%
Repairs and maintenance	-	-	10,000	0%
Electricity	1,107	1,107	15,000	7%
Gate electricity	-	-	1,500	0%
Insurance	29,199	29,199	32,000	91%
Phone/cable/internet	889	889	8,000	11%
Sewer/ water/ propane	430	430	6,000	7%
Janitorial	2,010	2,010	28,000	7%
Pressure washing	-	-	5,000	0%
Security monitoring/gates	-	-	11,000	0%
Gate repairs and maintenance	-	-	3,500	0%
Pest control	-	-	2,000	0%
Permits/licenses	-	-	750	0%
Holiday decorating	-	-	1,000	0%
Supplies	-	-	3,000	0%
Contingencies	-	-	3,000	0%
Capital outlay	-	-	35,000	0%
Reserve study	-	-	5,000	0%
Total single family program	39,400	39,400	278,308	14%
 Other fees & charges				
Tax collector	-	-	5,919	0%
Total other fees & charges	-	-	5,919	0%
Total expenditures	39,400	39,400	284,227	14%
 Excess/(deficiency) of revenues over/(under) expenditures	(39,400)	(39,400)	1	
 Fund balances - beginning	11,154	11,154	42,802	
Fund balances - ending				
Committed				
Working capital	42,803	42,803	42,803	
Unassigned	(71,049)	(71,049)	-	
Fund balances - ending	\$ (28,246)	\$ (28,246)	\$ 42,803	

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND BUDGET - TOWN HOME PROGRAM
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED OCTOBER 31, 2025

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ -	\$ 92,819	0%
Interest and miscellaneous	-	-	100	0%
Total revenues	-	-	92,919	0%
EXPENDITURES				
Town Home Program				
Accounting	62	62	750	8%
Streetlighting electricity	-	-	4,000	0%
Streetlighting maintenance	-	-	750	0%
Landscape maintenance	1,463	1,463	18,486	8%
Plant replacement	-	-	1,000	0%
Irrigation repairs	-	-	1,000	0%
Pool maintenance	1,155	1,155	15,000	8%
Repairs and maintenance	-	-	2,000	0%
Electricity	471	471	6,000	8%
Insurance	6,844	6,844	7,500	91%
Phone/cable/internet	135	135	1,500	9%
Water/sewer	160	160	2,000	8%
Janitorial	-	-	10,000	0%
Pressure washing	-	-	2,000	0%
Security amenity center	64	64	1,000	6%
Pest control	-	-	1,500	0%
Permits/licenses	-	-	500	0%
Supplies	-	-	500	0%
Contingencies	-	-	250	0%
Capital outlay	-	-	15,000	0%
Reserve study	-	-	250	0%
Total town home program	10,354	10,354	90,986	11%
Other fees & charges				
Tax collector	-	-	1,934	0%
Total other fees & charges	-	-	1,934	0%
Total expenditures	10,354	10,354	92,920	11%
Excess/(deficiency) of revenues over/(under) expenditures	(10,354)	(10,354)	(1)	
Fund balances - beginning	118,059	118,059	107,435	
Fund balances - ending				
Committed				
Working capital	28,855	28,855	28,855	
Unassigned	78,850	78,850	78,579	
Fund balances - ending	\$ 107,705	\$ 107,705	\$ 107,434	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2019 BONDS
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ -	\$ 261,264	0%
Interest	1,698	1,698	-	N/A
Total revenues	<u>1,698</u>	<u>1,698</u>	<u>261,264</u>	1%
EXPENDITURES				
Debt service				
Principal	-	-	55,000	0%
Interest	-	-	192,684	0%
Total debt service	<u>-</u>	<u>-</u>	<u>247,684</u>	0%
Other fees & charges				
Tax collector	-	-	5,443	0%
Total other fees and charges	<u>-</u>	<u>-</u>	<u>5,443</u>	0%
Total expenditures	<u>-</u>	<u>-</u>	<u>253,127</u>	0%
Excess/(deficiency) of revenues over/(under) expenditures	1,698	1,698	8,137	
Fund balances - beginning	541,966	541,966	527,902	
Fund balances - ending	<u>\$ 543,664</u>	<u>\$ 543,664</u>	<u>\$ 536,039</u>	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2019A-1 BONDS
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ -	\$ 413,771	0%
Interest	1,928	1,928	-	N/A
Total revenues	<u>1,928</u>	<u>1,928</u>	<u>413,771</u>	0%
 EXPENDITURES				
Debt service				
Principal	-	-	110,000	0%
Interest	-	-	291,769	0%
Total debt service	<u>-</u>	<u>-</u>	<u>401,769</u>	0%
 Other fees & charges				
Tax collector	-	-	8,620	0%
Total other fees and charges	<u>-</u>	<u>-</u>	<u>8,620</u>	0%
Total expenditures	<u>-</u>	<u>-</u>	<u>410,389</u>	0%
 Excess/(deficiency) of revenues over/(under) expenditures	1,928	1,928	3,382	
 Fund balances - beginning	606,501	606,501	612,761	
Fund balances - ending	<u>\$ 608,429</u>	<u>\$ 608,429</u>	<u>\$ 616,143</u>	

**BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2019 A-1 BONDS
FOR THE PERIOD ENDED OCTOBER 31, 2025**

	Current Month	Year To Date
REVENUES		
Interest	\$ 1	\$ 1
Total revenues	<u>1</u>	<u>1</u>
EXPENDITURES	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	1	1
Fund balances - beginning	428	428
Fund balances - ending	<u>\$ 429</u>	<u>\$ 429</u>

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

MINUTES A

DRAFT

**MINUTES OF MEETING
BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Beaumont Community Development District held a Regular Meeting on September 8, 2025 at 1:30 p.m., at 7764 Penrose Place, Wildwood, Florida 34785.

Present:

Ann Judy	Chair
Joseph Vitalo	Vice Chair
Gary Smith	Assistant Secretary
Carol Michaels (via telephone)	Assistant Secretary
Ariane Williams	Assistant Secretary

Also present:

Antonio Shaw	District Manager
Bennett Davenport	District Counsel
Tammy Collins	Onsite Operations Manager

Residents present:

Phil Borer	Kathy Scheve	Randall Garner	Sheryl Carmenini
Joan Herring	Natalie Nahid	George Michaels	Celestino Carmenini

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Shaw called the meeting to order at 1:30 p.m.

Supervisors Judy, Vitalo and Smith were present at roll call. Supervisor Michaels attended via telephone. Supervisor Williams arrived shortly after roll call.

SECOND ORDER OF BUSINESS

**Public Comments (Agenda Items: 3 Minutes
Per Speaker)**

Resident Kathy Scheve asked if a Juniper item is included on the agenda.

Mr. Shaw stated "No, but it can be discussed towards the end of the meeting."

40

41 **THIRD ORDER OF BUSINESS**

**Presentation of Audited Annual Financial
Report for the Fiscal Year Ended September
30, 2024, Prepared by Berger, Toombs,
Elam, Gaines & Frank (to potentially be
provided under separate cover)**

46

47 **A. Consideration of Resolution 2025-10, Hereby Accepting the Audited Annual Financial
48 Report for the Fiscal Year Ended September 30, 2024**

49 This item was deferred to the next meeting.

50

51 **FOURTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial
Statement as of July 31, 2025**

53

54 Mr. Shaw presented the Unaudited Financial Statement as of July 31, 2025.

55 **Ms. Williams arrived at the meeting at 1:32 p.m.**

56 Asked why \$9,536 was expended year to date on the single-family budget for lifestyle
57 events when the budget for that line item is \$6,000, Mr. Shaw stated he will obtain clarification
58 from Accounting, email the answer to the Board this week and state the reason on the record at
59 the next meeting.

60 The Board and Staff discussed the overbudget "Pool maintenance" and
61 "Phone/cable/internet" line items, the possibility that some expenses are being fully billed to the
62 Single Family budget rather than split between it and the budget for the Townhomes, how the
63 "Security monitoring/gates" line item is invoiced, why the Single Family budget has barely
64 anything billed to the "Management" line item, how RealManage, LLC bills for its services, a belief
65 that invoices are not being paid in a timely manner, if invoice payment periods can be changed
66 from 45 days to 55 days, monthly invoicing, and renaming line items to reflect vendor names
67 instead of the service, such as changing the "Landscaping" line item name to "Juniper".

68 Ms. Collins will research how RealManage invoices the CDD, why cable and internet are
69 not reflected in the Townhomes financials and report her findings.

70 Mr. Shaw will include acceptance of June, July and August 2025 financials on the next
71 agenda.

This item was tabled.

FIFTH ORDER OF BUSINESS**Approval of August 11, 2025 Public Hearings and Regular Meeting Minutes**

On MOTION by Ms. Judy and seconded by Mr. Smith, with all in favor, the August 11, 2025 Public Hearings and Regular Meeting Minutes, as presented, were approved.

SIXTH ORDER OF BUSINESS**Staff Reports****A. District Counsel: Kutak Rock LLP**

Mr. Davenport provided an update on an ongoing lawsuit against the CDD relative to an invoice received earlier in the year. The CDD's insurance carrier appointed Insurance Counsel to represent the CDD. Asked who covers the cost of the Insurance Counsel, Mr. Davenport stated, under the policy, the insurance company engages and compensates the attorney.

Mr. Davenport responded to questions regarding if a shade session is needed to resolve the litigation, the Sunshine Law, if there was a contract between the vendor that filed the lawsuit and the CDD, if a stand-alone shade session can be held outside of a regular meeting, workshop meetings, if Board Members are required to attend the shade session, the discovery process and motioning to dismiss the case.

Mr. Davenport will look into scheduling a Shade Session to be held during the October Board meeting.

B. District Engineer: Morris Engineering and Consulting, LLC

There was no report.

C. Field Operations Manager: RealManage, LLC**I. Status Report**

The September Field Operations Status Report was included for informational purposes.

II. Consideration of Proposals

- **Element Service Solutions Proposal #10691 [Bathroom Door – Hinge Replacement] - Total cost: \$2,027**

- **Doggy Duty Proposal – Total monthly cost: \$880**

Discussion ensued regarding hand sanitizer refills, Juniper previously maintaining the pet waste station and removing that function from Juniper's contract, whether the price is negotiable and possibly obtaining other bids.

Ms. Collins will obtain quotes for this service and present them at the next meeting.

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

- **NEXT MEETING DATE: October 13, 2025 at 1:30 PM**

- **QUORUM CHECK**

SEVENTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Members' comments or requests.

EIGHTH ORDER OF BUSINESS

Public Comments (Non-Agenda Items: 3 Minutes Per Speaker)

Ms. Scheve inquired about CDD role for installing fiber optics in the CDD.

Resident Phil Borer asked who the HOA should contact once it hires a new attorney and if a map of the CDD can be added to the CDD website. Mr. Shaw gave Mr. Borer his contact information to pass on to the HOA and stated he will ask about including a map on the website and provide an answer at the next meeting.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Vitalo and seconded by Ms. Williams, with all in favor, the meeting adjourned at 2:24 p.m.
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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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139 _____
Secretary/Assistant Secretary

Chair/Vice Chair

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

MINUTES B

DRAFT
MINUTES OF MEETING
BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Beaumont Community Development District held a Regular Meeting on November 17, 2025 at 1:30 p.m., at 7764 Penrose Place, Wildwood, Florida 34785.

Present:

Ann Judy	Chair
Joseph Vitalo	Vice Chair
Gary Smith	Assistant Secretary
Carol Michaels	Assistant Secretary
Ariane Williams	Assistant Secretary

Also present:

Antonio Shaw	District Manager
Chuck Adams	Wrathell Hunt and Associates LLC (WHA)
Bennett Davenport	District Counsel
Tammy Collins	Onsite Operations Manager
Maritza Stonebreaker	Auditor

Residents present:

Phil Borer	Kathy Scheve	George Michaels	Natalie Nahid
Joan Herring	Gene Carmenini	Jon Thompson	Other residents

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Shaw called the meeting to order at 1:30 p.m. Supervisors Judy, Smith, Vitalo and Michaels were present. Supervisor Williams was not present at roll call.

SECOND ORDER OF BUSINESS

Public Comments (Agenda Items: 3 Minutes Per Speaker)

Resident Kathy Scheve read the following statement into the record:

"I am respectfully requesting that the September 2025 meeting minutes be amended to reflect my actual comments, which were limited to the recording information that was represented at the HOA meeting and I asked whether the CDD was evaluating fiber infrastructure. To be clear, I never said that the Townhomes had fiber installed nor if any kind of decision had been made regarding communication services within Beaumont North. And if you

43 read the September minutes, it says that 'Ms. Scheve stated that DR Horton already installed
44 fiber optic internet in the Townhomes and the HOA is switching from cable to fiber; she asked
45 what the CDD's involvement was.'"

46 Ms. Scheve asked the Board to make the correction to the September minutes.

47 Mr. Shaw asked if the Board is amenable to amending the September minutes per Ms.
48 Scheve's request. The Board Members replied affirmatively. Asked about the proper procedure
49 to amend the September minutes, which were approved in October, Mr. Davenport stated the
50 meeting minutes from September can be amended by incorporating the comments that were
51 just referenced. The disputed statement can be changed to "Ms. Scheve inquired about the CDD's
52 role in the installation of fiber optics in the community." Mr. Davenport stated that the
53 September minutes can be re-presented for Board approval at the December meeting.

54 **Supervisor Williams joined the meeting at 1:34 p.m.**

55
56 **THIRD ORDER OF BUSINESS**

**Presentation of Audited Annual Financial
Report for the Fiscal Year Ended September
30, 2024, Prepared by Berger, Toombs,
Elam, Gaines & Frank**

61 Ms. Judy asked about unavailable revenues on Page 24. She acknowledged that the
62 Developer paid the CDD \$97,422 and asked if the CDD paid the Developer the \$40,798 that was
63 owed to them. She appreciates the Management Letter but disagrees with the statement;
64 "Current Status: The finding was corrected in the current year." on Page 35. She asked who
65 monitors the invoices to make sure the CDD does not go over budget. Mr. Shaw stated that
66 District Management monitors the budget based on the CDD's expenditures. Ms. Judy voiced her
67 opinion that District Management did not compare the Lifestyles invoices to what was budgeted.
68 Mr. Shaw explained that, based on the response that was sent to the Board, compared to when
69 the funds were expended and when it was presented to District Management, the funds were
70 spent 90 days prior to the last expenditure. Ms. Judy stated she does not trust that the invoices
71 being presented for payment are being accurately logged and accounted for because of the
72 recurring missing invoices in the Unaudited Financials.

73 Ms. Stonebreaker stated, in the Audit Report, that specific portion of the Management
74 Letter addresses that there was a finding in the Fiscal Year 2023 Audit Report because total
75 expenditures exceeded the budget, which was subsequently corrected. She explained that the

current Fiscal Year 2024 budget versus actual comparisons, on Pages 16 and 17, reflects that the District did not exceed the budget for the two years, making it compliant with Florida Statutes, which is what the statement “The finding was corrected in the current year.” relates to. So, as far as specific invoices go, the Board should discuss them with District Management and, as far as the audit goes, the Fiscal Year 2023 finding was corrected.

Mr. Vitalo asked if the auditors just look at the final numbers in the budget or if they review the invoices and the processes that accounting goes through when coming to their findings. Ms. Stonebreaker stated different testing procedures are followed in different sections; the testing looks at different areas. Invoices are being looked at but, as far as this particular finding, this is making sure that the District is compliant with Florida Statutes in respect of total expenditures not exceeding the budget. Asked if the tests include matching the invoices in the timeline, specifically when an invoice is received to when a check is cut, Ms. Stonebreaker stated Auditors check to see if invoices are paid within the proper period and, if they are payable, that they are properly presented as a payable, thus ensuring that the individual line items on the financial statements are materially correct. Asked if invoices from the Fiscal Year 2023 budget are reflected/paid in the 2024 budget and if invoices in the Fiscal Year 2024 budget that were not paid will have to be paid in Fiscal Year 2025, Ms. Stonebreaker stated the testing is of adequate payables at year end; the answer is yes. Mr. Vitalo asked if the current Report shows that everything done in 2024 was paid and applied to the Fiscal Year 2024 budget and will not be carried into Fiscal Year 2025, Ms. Stonebreaker stated, from the items that were tested, that is materially correct. Mr. Vitalo voiced his opinion that the 2025 unaudited financials will be a disaster because, just this past month one-third of the budget was paid out.

Ms. Williams stated the Board is limited and expressed her opinion that the Board should consider becoming more involved by appointing a Supervisor to oversee the accounting process.

Mr. Shaw suggested allowing Ms. Stonebreaker to present her Report and address the questions pertaining to District Management after that.

Ms. Stonebreaker responded to Mr. Vitalo’s questions about capital asset depreciation, debt service, operating costs, deficiencies and what justifies a finding. Regarding the finding, Ms. Stonebreaker stated if there is a budget for an item but no actual expense, it does not justify a finding.

Asked about the consequences if the Board does not approve the audit, Mr. Davenport stated to not accept the financial Audit Report would be detrimental to the District. He suggested

approval of the Audit Report and then discussing items that might need to be corrected in terms of how the CDD's finances are managed when that agenda item comes up.

A. Consideration of Resolution 2025-10, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2024

On MOTION by Ms. Judy and seconded by Mr. Smith, with Ms. Judy, Mr. Smith, Ms. Michaels and Ms. Williams in favor and Mr. Vitalo dissenting, Resolution 2025-10, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2024, was adopted. (Motion passed 4-1)

Ms. Stonebreaker left the call.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2026-02, Adopting an Amended General Fund Budget for Fiscal Year 2024/2025, Providing for Appropriations; Addressing Conflicts and Severability; and Providing for an Effective Date

Mr. Shaw presented Resolution 2026-02 and read the title.

Ms. Michaels stated she would like to have more time to review the amended budget.

Mr. Davenport explained that the purpose of amending the budget is to bring the budget expenditures in line with the actuals. It is just a formality and the purpose of doing this is to help avoid a finding in the annual audit.

Discussion ensued regarding the Amended Fiscal Year 2025 budget, when and how many times a budget can be amended in a fiscal year, three consecutive years of nonpayment to a certain vendor, how the unaudited financial statements are produced, the actuals, outstanding invoices, re-coded items, capital outlay, unforeseen expenditures that caused the CDD to go overbudget, the \$30,000 RealManage invoice, the increase in the "Postage" line item, pool maintenance costs, a loan not being granted, tabling the Resolution and reducing the contingency amount from \$50,000 to \$10,000.

On MOTION by Mr. Vitalo and seconded by Ms. Judy, with Mr. Vitalo, Ms. Judy, Mr. Smith and Ms. Williams in favor and Ms. Michaels dissenting, Resolution 2026-02, Adopting an Amended General Fund Budget for Fiscal Year 2024/2025, Providing for Appropriations; Addressing Conflicts and Severability; and Providing for an Effective Date, subject to reducing the contingency fund from \$50,000 to \$10,000, was adopted. (Motion passed 4-1)

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2026-03, Implementing Section 190.006(3), Florida Statutes, and Requesting that the Sumter County Supervisor of Elections Conduct the District's General Elections; Providing for Compensation; Setting Forth the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date

Mr. Shaw presented Resolution 2026-03 and read the title.

Mr. Davenport stated Seats 2 and 3, currently held by Ms. Williams and Mr. Smith, respectively, will be up for election in the 2026 General Election. This Resolution declares the seats that will be up for election and instructs the Supervisor of Elections to conduct the election for the CDD. He discussed eligibility, the General Election process and the Landowner election. He will provide additional information as the candidate qualifying period approaches.

On MOTION by Ms. Judy and seconded by Ms. Michaels, with all in favor, Resolution 2026-03, Implementing Section 190.006(3), Florida Statutes, and Requesting that the Sumter County Supervisor of Elections Conduct the District's General Elections; Providing for Compensation; Setting Forth the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Authorization of Request for Proposals (RFP) for Annual Audit Services

Mr. Shaw presented the Request for Proposals (RFP) for Annual Audit Services.

Mr. Adams and Mr. Davenport responded to questions regarding why the audit was delayed, soliciting proposals, the RFP process, advertising costs, District Management's opinion of the current auditor and the need to appoint an Audit Committee.

On MOTION by Ms. Judy and seconded by Ms. Michaels, with all in favor, appointing the Board Members as the Audit Committee, was approved.

On MOTION by Mr. Vitalo and seconded by Ms. Judy, with all in favor, recessing the Regular Meeting and commencing the Audit Committee Meeting, was approved.

Mr. Davenport stated it is necessary to put forth a motion to approve the RFP for Annual Audit Services, the instructions to proposers and the Evaluation Criteria, along with advertising.

On MOTION by Ms. Judy and seconded by Ms. Michaels, with all in favor, the RFP for Annual Audit Services, including the instructions and Evaluation Criteria; and authorizing Staff to advertise, were approved.

On MOTION by Mr. Vitalo and seconded by Mr. Smith, with all in favor, terminating the Audit Committee Meeting and reconvening the Regular Meeting, was approved.

SEVENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of September 30, 2025

On MOTION by Ms. Judy and seconded by Ms. Michaels, with Ms. Judy, Ms. Michaels, Ms. Williams and Mr. Smith in favor, and Mr. Vitalo dissenting, the Unaudited Financial Statements as of September 30, 2025, were accepted. (Motion passed 4-1)

EIGHTH ORDER OF BUSINESS

Approval of October 13, 2025 Regular Meeting and Attorney-Client Session Minutes

Mr. Davenport stated that the Attorney-Client Session was off the record and the minutes are exempt from public record requests and Sunshine Law in particular with regard to the Attorney-Client Session. The transcript was prepared by a court reporter, is in the possession of District Management and will be made public at the conclusion of the lawsuit.

On MOTION by Ms. Michaels and seconded by Ms. Judy, with all in favor, the October 13, 2025 Regular Meeting and Attorney-Client Session Minutes, as presented, were approved.

NINTH ORDER OF BUSINESS

Discussion: Lifestyle Manager Position

Mr. Shaw stated the previous Lifestyle Manager resigned from the position in April 2025. The position remains open and it is up to the Board to fill it.

Discussion ensued regarding the salary amount, budget, whether to allow a resident committee to plan events, how the events will be funded, how other CDDs fund lifestyle events, transferring funds to a debit card account and whether to eliminate the Lifestyle position.

On MOTION by Ms. Judy and seconded by Ms. Williams, with all in favor, authorizing Staff to open a separate checking account and providing Ms. Collins with a debit card to be used for emergency expenditures and future lifestyle events, was approved.

On MOTION by Ms. Judy and seconded by Ms. Michaels, with all in favor, temporary suspension of the Lifestyle Manager position and directing District Counsel to amend the RealManage contract accordingly, and authorizing the Chair to execute the revised contract, was approved.

TENTH ORDER OF BUSINESS

Discussion: District Credit Card

This item was addressed during the Ninth Order of Business.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kutak Rock LLP

Mr. Davenport stated he previously circulated the motion to dismiss that his firm filed with the Court, at which time the lawsuit was opposed and noted that, to date, no hearing has been scheduled on that motion. He will apprise the Board of any changes and/or substantial updates as developments arise.

Mr. Davenport reminded the Board Members to complete the required four hours of ethics training by the December 31, 2025.

B. District Engineer: Morris Engineering and Consulting, LLC

There was no report.

C. Field Operations Manager: RealManage, LLC

I. Status Report

Ms. Collins presented the November Field Operations Status Report.

Discussion ensued regarding the streetlight repairs, solar lights, Seco and Maddy Electric.

Ms. Collins and Mr. Shaw will find out if Seco is willing to take over the CDD's lights.

II. Consideration of Proposals

Ms. Collins presented the following proposals:

- **Element Service Solutions Proposal #10691 [Bathroom Door – Hinge Replacement]**

Total Cost: \$2,027. This item was not approved.

- **Doggy Duty Proposal**

Monthly cost: \$880 per month. This item was not approved.

The consensus was to have Juniper maintain the pet waste stations.

- **Juniper Landscaping of Florida, LLC Proposal No. 364127 [Mulching Common Area]**

Total cost: \$45,768 – This item was not approved.

This item was tabled to the January 2026 meeting.

- **Mandy Electric, Inc. Estimate for Streetlight Electrical Repairs**

Total cost: \$22,635. This item was not approved.

- **ProCare Pool Service, Inc. Estimates**

- **#3892 Pool Filter and Pump Seal**

Total cost: \$1,122.00

- **#3884 Pool Heaters Repairs and Replacements**

Total cost: \$27,232.20

These items were not approved.

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

Mr. Shaw stated it will be necessary to advertise an RFP for landscaping.

Discussion ensued regarding the landscaper RFP timing.

The consensus was to include the Landscaper RFP on the January agenda.

- **NEXT MEETING DATE: December 15, 2025 at 1:30 PM [Audit Committee Meeting and Regular Meeting]**

- **QUORUM CHECK**

TWELFTH ORDER OF BUSINESS

Public Comments (Non-Agenda Items: 3 Minutes Per Speaker)

Resident Phil Borer recalled a previous discussion about the traffic on Spanish Harbor and it was suggested that residents in the single-family area adopt a resolution to do more to control speeding on Spanish Harbor. He asked about the feasibility of installing a four-way sign on Penrose and Spanish Harbor and a stop sign on June and Spanish Harbor.

Discussion ensued regarding posting an additional 25 miles per hour sign on June and asking the City to install stop signs on Spanish Harbor.

Ms. Scheve stated she would like to see more reporting capability from Staff and commented on workflows, adding metrics to contracts and the debit card.

Resident Jon Thompson commended the Board for their hard work and stated that he appreciates how they fight for the residents. He suggested establishing a volunteer planning committee, a dashboard for the invoices, constructing a playground and a walking trail. He requested heavier weights in the gym.

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

There were no Board Members' comments or requests.

FOURTEENTH ORDER OF BUSINESS**Adjournment**

On MOTION by Mr. Vitalo and seconded by Mr. Smith with all in favor, the meeting adjourned at 4:03 p.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS
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BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS
CI

TO: Beaumont CDD Board of Supervisors
FROM: Tammy Collins –Manager
DATE: December 15, 2025
SUBJECT: Status Report – Field Operations

LANDSCAPING:

- Juniper is cutting every other week and detailing non mow weeks.
- Juniper providing bids to remove plants and put in smaller plants in front for better visual

IRRIGATION:

- Irrigation is all functioning .

GATES:

- Walking gates need repair- Element to provide Bid- On hold due to funding

CLUBHOUSE:

- Cleaning company- CSS continues to clean Mon, Wed and Friday
Tv is out in the gym having Spectrum come check box

POOL:

- Townhomes need additional railing to prevent entry by reaching over. Element sending bid
- Grout at the bottom of North pool needs to be fixed bids provided- On hold due to funding
- North pool – 3 of 4 heaters need replace/repair bids provided- On hold funding

INSURANCE CLAIMS:

- NA

LIGHTS:

- Maddy Electric scheduled to come back out the week -waiting for Maddie update- Maddie out the week on 10.06.2025. Bid provided Gary Smith reviewing to call vendor to asked needed questions- On hold funding

TOWING

- Towing on going

BEAUMONT
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS
D

BEAUMONT COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
7764 Penrose Place, Wildwood, Florida, 34785		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 13, 2025	Regular Meeting and Attorney-Client Session	1:30 PM
November 17, 2025	Regular Meeting	1:30 PM
December 8, 2025 <i>rescheduled to December 15, 2025</i>	Regular Meeting	1:30 PM
December 15, 2025	Regular Meeting and Audit Committee Meeting	1:30 PM
January 12, 2026	Regular Meeting	1:30 PM
February 9, 2026	Regular Meeting	1:30 PM
March 9, 2026	Regular Meeting	1:30 PM
April 13, 2026	Regular Meeting	1:30 PM
May 11, 2026	Regular Meeting	1:30 PM
June 8, 2026	Regular Meeting	1:30 PM
July 13, 2026	Regular Meeting	1:30 PM
August 10, 2026	Regular Meeting	1:30 PM
September 14, 2026	Regular Meeting	1:30 PM