Bonita Village

Community Development District

www.bonitavillagecdd.com

Tom Runyon, Chairman

Omer Dror, Assistant Secretary

Lisa Farrell

September 15, 2026

GMS
Governmental
Management Services

Bonita Village
Community Development District
Agenda

Seat 3: Tom Runyon – (C.)	
Seat 5: Lisa Farrell	
Seat 1: Omer Dror – (A.S.)	
Seat 2: Open Seat	
Seat 4: Open Seat	

Tuesday
September 15, 2026
1:00 p.m.

27901 Bonita Village Blvd. Social Room
Bonita Springs, Florida 34134
Join the meeting now
Meeting ID: 250 283 879 029 424 and Passcode: SQ956k3L
1 872-240-4685 and Phone Conference ID: 222 164 681#

1. Roll Call

2. Organizational Matters
   A. Consideration of Appointment of Supervisor(s) to Unexpired Term(s) of Office – Seat #2 and Seat #4 (11/2027)

   B. Oath of Office for Newly Appointed Supervisor(s) **– Page 4**

   C. Election of Officer(s) – Resolution – Page 5

3. Approval of the Minutes of the April 21, 2026 Meeting **– Page 7**

4. Consideration of **Resolution #2026-04** Resetting Budget Hearing **– Page 14**

5. Public Hearing to Adopt the Fiscal Year 2027 Budget **– Page 15**
   A. Motion to Open the Public Hearing

   B. Public Comment and Discussion

   C. Consideration of **Resolution #2026-05** Annual Appropriation Resolution **– Page 21**

   D. Consideration of **Resolution #2026-06** Levy of Non Ad Valorem Assessments **– Page 24**

   E. Motion to Close the Public Hearing

6. **Audit Selection Committee Meeting: – Page 30**
   A. Opening Audit Selection Committee Meeting

   B. Roll Call

   C. Ranking of Respondents to RFP

   D. Adjournment

7. **Selection of Audit Firms**

8. Staff Reports
   A. Attorney

   B. Engineer

C. Manager
   1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule **– Page 99**

   2) Form 1 Financial Disclosure Due July 1, 2026 **– Page 100**

   3) Reminder to Complete Annual Ethics Training by December 31, 2026

   4) Number of Registered Voters in the District – **22 – Page 101**

   5) Final – Approval of the FY2025 – FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069 **– Page 102**

   6) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statute 189.069 **– Page 107**

9. Financial Reports
   A. Approval of Check Run Summary **– Page 112**

   B. Acceptance of Unaudited Financials **– Page 115**

10. Supervisors Requests and Audience Comments

11. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: http://www.bonitavillagecdd.com

Oath of Office

I, __________________________ a resident of the State of Florida and citizen of the United States of America, and being a Supervisor of the **Bonita Village Community Development District** and a recipient of public funds on behalf of the District, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me in the office of Supervisor of the **Bonita Village Community Development District, ________________County, Florida**.

Signature: ___________________________________

Mailing Address: ____________________________

____

County of Residence: _________________________

Telephone #: _________________________________

E-mail: _______________________________________

Date: ____

Sworn to (or affirmed) before me this ______ day of ______________, by __________________________ whose signature appears hereinabove.

____

Notary Public State of Florida

____

Print Name

My Commission expires

Personally known ______ or produced identification ____________

Type of identification___________________

RESOLUTION 202__-___

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT ELECTING OFFICERS OF THE BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT PURSUANT TO SECTION 190.006(6), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to the requirements of Section 190.006(6), *Florida Statutes*, the Board of Supervisors of the **Bonita Village Community Development District** (the "Board") desires to elect the below recited persons to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The following persons are elected to the Bonita Village Community Development District offices below, to wit:

OFFICE	OFFICER	SEAT	SUPERVISOR TERM*
Chairman		GE Seat	Term Expires: 11-202
Vice Chairman		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Treasurer	Patti Powers	GMS - SF	N/A
Assistant Treasurer	Sharyn Henning	GMS - SF	N/A
Secretary	Paul Winkeljohn	GMS - SF	N/A
Assistant Secretary	____________	GMS - SF	N/A

* Denotes the term of the Supervisor for informational purposes, not the term of the District office. The election of officers may occur upon and at the discretion of the Board and shall occur as soon as practicable after each election or appointment to the Board. Section 190.006, *Florida Statutes*.

Section 2. All sections, or parts thereof, which conflict herewith, are, to the extent of such conflict, superseded and repealed. In the event that any portion of this Resolution is found to be unconstitutional or improper, it shall be severed herein and shall not affect the validity of the remaining portions of this Resolution.

Section 3. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT, THIS ___DAY OF _______________, 202__.

BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT

____

Print name:____________________________

Chairman / Vice Chairman

____

Print name:____________________________

Secretary / Assistant Secretary

MINUTES OF MEETING
BONITA VILLAGE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Bonita Village Community Development District was held on Tuesday, April 21, 2026, at 1:00 p.m. at 27901 Bonita Village Blvd., Social Room, Bonita Springs, Florida.

Present and constituting a quorum were:

Thomas Runyon	Chairman
Lisa Farrell	Vice Chairman
Omer Dror	Assistant Secretary

Also present were:

Paul Winkeljohn	District Manager

FIRST ORDER OF BUSINESS — Oath of Office for Mr. Tom Runyon, Ms. Lisa Farrell and Mr. Omer Dror

Mr. Winkeljohn: So, I'm going to read the oath of office for you, and after I say the word "I" just state your names for the record and at the end you would just say, I do, so "I".

Mr. Dror: Omer Dror.

Mr. Runyon: Tom Runyon.

Ms. Farrell: Lisa Farrell.

Mr. Winkeljohn: A resident of the State of Florida and citizen of the United States of America, being a Supervisor of the Bonita Village Community Development District and recipient of public funds on behalf of the District, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly, and impartially discharge the duties devolving upon me in the office of Supervisor of the Bonita Village Community Development District, Lee County, Florida.

Mr. Dror: I do.

Mr. Runyon: I do.

Ms. Farrell: I do.

Mr. Winkeljohn: Thank you.

SECOND ORDER OF BUSINESS Roll Call

Mr. Winkeljohn called the roll and stated we have a quorum.

THIRD ORDER OF BUSINESS Organizational Matters

A. Consideration of Resolution #2026-01 Canvassing and Certifying Results of Landowners Election

Mr. Winkeljohn: Moving on to resolution #2026-01 canvassing and certifying results of the landowners election, obviously you guys were all re-elected so a motion to approve would be appreciated.

> On MOTION by Mr. Dror seconded by Ms. Farrell with all in favor, Resolution #2026-01 canvassing and certifying results of the Landowners Election was approved.

B. Consideration of Appointment of Supervisors(s) to Unexpired Term(s) of Office - Seat #2 and Seat #4 (11/2027)

C. Oath of Office for Newly Appointed Supervisor(s)

Mr. Winkeljohn: And do you have anyone to appoint to your vacant seats, #4 and #2?

Mr. Dror: No.

Mr. Runyon: No.

Mr. Winkeljohn: Ok, so we can table items B and C.

D. Consideration of Resolution #2026-02 Election of Officer(s)

Mr. Winkeljohn: Then whenever we have an election which is what you did through the landowners election, resolution #2026-02 asks you to reaffirm your officers, and currently Tom Runyon is chairman, and you need a vice chairman, so it's either Omer or Lisa, one of the two, and all others can remain the same if you state it that way. So, the motion would sound something like, I move resolution #2026-02 adding the person, whoever that is, as the vice chairman and all other remain the same.

Mr. Dror: I'll motion to appoint Lisa Farrell as vice chairman and all others remain the same.

> On MOTION by Mr. Dror seconded by Mr. Runyon with all in favor, Resolution #2026-02 election of officers, electing Lisa Farrell to serve as Vice Chairman and keeping the existing slate of officers the same was approved.

FOURTH ORDER OF BUSINESS — Approval of the Minutes of the June 17, 2025 Meeting

Mr. Winkeljohn: The minutes from your June 17th meeting were in the packet, if those are ok a motion would be welcomed.

> On MOTION by Mr. Dror seconded by Mr. Runyon with all in favor, the Minutes of the June 17, 2025 Meeting were approved.

FIFTH ORDER OF BUSINESS — Consideration of Resolution #2026-03 Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing

Mr. Winkeljohn: Resolution #2026-03 is approving the proposed budget and setting the public hearing date. Just a little bit of background, we've had to lean down the expenses that the District can afford to cover for the field management role of the HOA because we haven't raised our assessments in so many years, we ate up the reserves basically. So, in light of that and not proposing to increase the assessment, which I didn't think anybody wanted to do, I've offered to Tom to reduce those costs and this budget reflects those changes, so without any objections, that would be the first step. The second one would be to adopt a date for the adoption of the hearing and I'm shooting for probably your August meeting would be the best.

Mr. Dror: Ok.

Mr. Winkeljohn: Let me see what date that is, or we can just pick a date, normally it would be August 18th but, we could just say your August meeting, and we can get confirmation later as to the exact date.

Mr. Dror: Ok, so I'm motion to accept the new budget with the changes and to set the meeting for August.

On MOTION by Mr. Dror seconded by Mr. Runyon with all in favor, Resolution #2026-03 approving the proposed Fiscal Year 2027 Budget and setting the Public Hearing on August 18, 2026 at 1:00 p.m. at 27901 Bonita Village Blvd. Bonita Springs, Florida was approved.

SIXTH ORDER OF BUSINESS — Ratification of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2025

Mr. Winkeljohn: Then the next two items are for your audit, and we have an audit selection process I'll go through in a minute but, basically you preselect your auditor with a committee meeting, you've done that but, this is the last year of that process, so we have to re-start it. So, item No. 6 is the engagement letter of last year's audit, and we haven't met recently so we executed it for you but, we do need a motion on the record for that, and a "so moved" would accomplish that.

Mr. Runyon: I'll make a motion.

On MOTION by Mr. Runyon seconded by Mr. Dror with all in favor, ratifying the engagement letter with Grau & Associates to perform the audit for Fiscal Year ending September 30, 2025 was approved.

SEVENTH ORDER OF BUSINESS — Acceptance of Audit for Fiscal Year Ending in September 30, 2025

Mr. Winkeljohn: Then your audit came back in, everything is perfectly clean, it's in your packet and if you have any questions I can take those but, your role as a Board is to accept it by motion.

On MOTION by Mr. Dror seconded by Mr. Runyon with all in favor, accepting the audit for Fiscal Year ending September 30, 2025 was approved.

EIGHTH ORDER OF BUSINESS Appointment of Audit Selection Committee

Audit Selection Committee Meeting:

- **A. Opening the Audit Selection Committee Meeting**
- **B. Roll Call**
- **C. Selection of Criteria for Evaluation**
- **D. Authorizing of RFP**
- **E. Adjournment**

Mr. Winkeljohn: So, as I was mentioning, the audit selection committee, the Board actually sits as the audit selection committee, so we basically have to call together a committee meeting in the middle of our meeting, which I'll conduct right now. So, opening the meeting, the roll call is the current three members of the Board, and the first two steps for today are to set the selection criteria for evaluation and authorize a request for proposals. So, the selection criteria are 4 criteria from the State of Florida, and a 5th one which is pricing, and that one is optional but, I've selected all of them on you behalf and a motion to approve that selection criteria is appreciated.

On MOTION by Mr. Runyon seconded by Mr. Dror with all in favor, accepting the selection of criteria for evaluation was approved.

Mr. Winkeljohn: And now what I'll do is I will advertise that criteria and state that this District is looking for a qualified auditor reply, and right now only one is actually replying but, hopefully we'll get more than one but, they're giving 10 years of pricing now which is crazy but, the good news is it's very inexpensive that way, it holds the price down. So, that will come back when you authorize the request for proposals and we'll put that on the August meeting as well. Is there a motion to authorize the request for proposals?

On MOTION by Mr. Runyon seconded by Ms. Farrell with all in favor, authorizing the RFP was approved.

Mr. Winkeljohn: Now we can adjourn the audit selection committee meeting, and we'll repeat this process when we get the respondents, we'll have a committee meeting to rank them, and then that ranking will be selected by the Board as your auditor.

NINTH ORDER OF BUSINESS Staff Reports

A. Attorney

There not being any, the next item followed.

B. Engineer

There not being any, the next item followed.

C. Manager – Final Approval of the FY2024-FY2025 Report Performance Measures and Standards

Mr. Winkeljohn: The only thing I have under manager is the annual performance measures and standards. We put them out for you last year, you approved them, and now you're approving the report, which is basically a little check list that you did them. So, we've already done that for you, and I just need a motion accepting that report.

On MOTION by Mr. Runyon seconded by Mr. Dror with all in favor, final approval of the FY2024-FY2025 Report Performance Measures and Standards was approved.

TENTH ORDER OF BUSINESS Financial Reports

A. Approval of Check Run Summary

B. Approval of Unaudited Financials

Mr. Winkeljohn: Item No. 10 is the financial records, those are as we discussed a little bit ago, we paid what we could afford in the budget for management support, and we appreciate everyone's flexibility there, in lieu of being bankrupt since we're not allowed to do that as you know, or increasing the assessment. So, with that I have no other comments on the financials, unless you have any questions, a motion is welcomed.

On MOTION by Mr. Runyon seconded by Mr. Dror with all in favor, the Check Run Summary and Unaudited Financials were approved.

ELEVENTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

Mr. Winkeljohn: Alright, so we covered everything unless you guys have anything for me.

TWELFTH ORDER OF BUSINESS Adjournment

Mr. Runyon: We're adjourned, right?

Mr. Winkeljohn: Unless you have something else, we'll just take a motion to adjourn.

> On MOTION by Mr. Runyon seconded by Mr. Dror with all in favor, the Meeting was adjourned.

______________________________ ______________________________

Secretary / Assistant Secretary Chairman / Vice Chairman

RESOLUTION 2026-04

A RESOLUTION OF THE BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT APPROVING THE DISTRICT'S PROPOSED BUDGET FOR FISCAL YEAR 2027 AND RE-SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has prepared the proposed budget for the Fiscal Year 2027; and

WHEREAS, the Board of Supervisors approves the proposed budget for purpose of submitting said budget to the local governing authorities not less than 60 days prior to the public hearing date in accordance with Chapter 190.008(b), Florida Statutes: and

WHEREAS, the Board of Supervisors desires to **re-set** the public hearing date;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT:

1. The proposed budget for Fiscal Year 2027 is hereby approved for the purpose of conducting a public hearing to adopt said budget.
2. A public hearing on said approved budget is hereby declared and **re-set** for the following date, hour and place:

Date: September 15, 2026

Hour: 1:00 PM

Place: 27901 Bonita Village Blvd. Social Room
Bonita Springs, Florida

Notice of public hearing shall be published in accordance with Florida Law.

Adopted this 15th day of September 2026

____
Chairman/Vice Chairman

____
Secretary/Assistant Secretary

Bonita Village

Community Development District

Approved Proposed Budget

FY 2027

Table of Contents

Bonita Village

Community Development District

Approved Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 8/31/26	Projected Next 1 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
REVENUES:					
Maintenance Assessments	$61,363	$65,365	$-	$65,365	$61,363
State Board - Interest	2,000	1,153	105	1,258	1,000
Carry Forward Balance	37,109	18,391	12,885	31,276	13,227
TOTAL REVENUES	**$100,472**	**$84,909**	**$12,990**	**$97,899**	**$75,590**
EXPENDITURES:					
Administrative:					
Engineering	$4,500	$1,500	$1,500	$3,000	$4,500
Attorney	5,350	3,542	708	4,250	5,350
Annual Audit	3,400	3,500	-	3,500	3,600
Management Fees	31,887	29,230	2,657	31,887	33,887
Website Maintenance	1,200	1,100	100	1,200	1,200
Telephone	30	-	3	3	30
Postage & Delivery	275	20	25	45	275
Insurance General Liability	8,918	7,932	-	7,932	8,918
Printing & Binding	350	7	32	39	350
Legal Advertising	1,500	955	1,120	2,075	1,500
Other Current Charges	725	853	78	931	725
Office Supplies	80	0	10	10	80
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	**$58,390**	**$48,814**	**$6,233**	**$55,047**	**$60,590**
Operations & Maintenance					
Field Expenditures					
Field Management	$15,000	$15,000	$-	$15,000	$5,000
Storm Drain Maintenance	18,000	13,800	-	13,800	5,000
Contingency	9,082	-	826	826	5,000
TOTAL FIELD EXPENDITURES	**$42,082**	**$28,800**	**$826**	**$29,626**	**$15,000**
TOTAL EXPENDITURES	**$100,472**	**$77,614**	**$7,058**	**$84,672**	**$75,590**
EXCESS REVENUES (EXPENDITURES)	**$(0)**	**$7,295**	**$5,932**	**$13,227**	**$0**

Gross Assessments	$	65,280
Less: Discounts & Collections 5%		(3,917)
Net Assessments	**$**	**61,363**

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Single Family	80	$ 27,200.00	$ 340.00	$ 340.00	$ -
Undeveloped Land	10.5195	$ 38,079.96	$ 3,619.94	$ 3,619.94	$ -
Total	**90.5195**	**$ 65,279.96**			

Bonita Village

Community Development District

Budget Narrative

REVENUES

Maintenance Assessments

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

State Board Interest

The District earns interest on the monthly average collected balance for each of their State Board accounts.

Expenditures - Administrative

Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Website Maintenance

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Communication - Telephone

New internet and Wi-Fi service for Office.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for $175.

Expenditures – Field

Field Management
For the supervision and on-site management of Bonita Village CDD. The responsibilities include reviewing contracts and other maintenance related items.

Storm Drain Maintenance
District will hire an on-site person to handle weekly inspections, logging and maintenance of the storm drain system.

Contingency
Represents any future un-budgeted expenditures the District may need to make during the Fiscal Year.

Bonita Village

Community Development District

Non-Ad Valorem Assessments Comparison

2026-2027

Neighborhood	O&M Units	Annual Maintenance Assessments			Total Assessed Per Unit		
		FY 2027	FY2026	Variance	**FY 2027**	**FY2026**	**Variance**
Single Family	80	**$ 340.00**	$ 340.00	$ -	**$ 340.00**	$ 340.00	$ -
Undeveloped Land	10.5195	**$ 3,619.94**	$ 3,619.94	$ -	**$ 3,619.94**	$ 3,619.94	$ -
Total	90.5195	$ 65,279.96	$ 65,279.96	$ -	**$ 65,279.96**	**$ 65,279.96**	**$ -**

RESOLUTION 2026-05
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Bonita Village Community Development District (**"District"**) prior to June 15, 2026, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RECITALS

The foregoing recitals are hereby incorporated as findings of fact of the Board.

SECTION 2. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Bonita Village Community Development District for the Fiscal Year Ending September 30, 2027."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 3. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 4. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 15th DAY OF September 2026.

ATTEST:

BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

____
Chair / Vice Chair

Exhibit A: FY 2027 Budget

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING NON-AD VALOREM SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Bonita Village Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, the District is located in Lee County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("Adopted Budget") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("Fiscal Year 2027"), attached hereto as Exhibit A and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a special and peculiar benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose non-ad valorem special assessments (the "Assessments") on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the Assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such Assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Bonita Village Community Development District ("Assessment Roll") attached to this Resolution as Exhibit B and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RECITALS. The foregoing recitals are hereby incorporated as findings of fact of the Board.

SECTION 2. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in Exhibit A confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the Assessments. The allocation of the Assessments to the specially benefitted lands, as shown in Exhibits A and B, is hereby found to be fair and reasonable.

SECTION 3. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of non-ad valorem special assessments, an Assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with Exhibits A and B. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance Assessments.

SECTION 4. COLLECTION. The collection of the operation and maintenance special Assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on Exhibits A and B. The decision to collect non-ad valorem special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect such special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 5. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as Exhibit B, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 6. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 15th day of September 2026.

ATTEST:

BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:______________________________
Chair / Vice Chair

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Exhibit "B"

Parcel ID	Maintenance Assessment 0n Tax Roll	Measure	Units
33-47-25-B4-00282.0000	$26,769.46	acres	7.395
33-47-25-B4-00296.0000	$2,600.07	acres	0.718
33-47-25-B4-00296.0020	$623.27	acres	0.172
33-47-25-B4-00296.0050	$2,541.19	acres	0.702
33-47-25-B4-00296.0070	$310.12	acres	0.086
33-47-25-B4-00296.0080	$698.06	acres	0.193
33-47-25-B4-00296.0090	$2,395.54	acres	0.662
33-47-25-B4-00296.0100	$756.23	acres	0.209
33-47-25-B4-00296.010A	$756.23	acres	0.209
33-47-25-B4-00296.0110	$629.83	acres	0.174
33-47-25-B4-03801.1201	$340.00	ERU	1
33-47-25-B4-03801.1202	$340.00	ERU	1
33-47-25-B4-03801.1203	$340.00	ERU	1
33-47-25-B4-03801.1204	$340.00	ERU	1
33-47-25-B4-03801.1205	$340.00	ERU	1
33-47-25-B4-03801.1206	$340.00	ERU	1
33-47-25-B4-03801.1301	$340.00	ERU	1
33-47-25-B4-03801.1302	$340.00	ERU	1
33-47-25-B4-03801.1303	$340.00	ERU	1
33-47-25-B4-03801.1304	$340.00	ERU	1
33-47-25-B4-03801.1305	$340.00	ERU	1
33-47-25-B4-03801.1306	$340.00	ERU	1
33-47-25-B4-03801.1401	$340.00	ERU	1
33-47-25-B4-03801.1402	$340.00	ERU	1
33-47-25-B4-03801.1403	$340.00	ERU	1
33-47-25-B4-03801.1404	$340.00	ERU	1
33-47-25-B4-03801.1405	$340.00	ERU	1
33-47-25-B4-03801.1406	$340.00	ERU	1
33-47-25-B4-03802.2201	$340.00	ERU	1
33-47-25-B4-03802.2202	$340.00	ERU	1
33-47-25-B4-03802.2203	$340.00	ERU	1
33-47-25-B4-03802.2204	$340.00	ERU	1
33-47-25-B4-03802.2205	$340.00	ERU	1
33-47-25-B4-03802.2301	$340.00	ERU	1
33-47-25-B4-03802.2302	$340.00	ERU	1
33-47-25-B4-03802.2303	$340.00	ERU	1
33-47-25-B4-03802.2304	$340.00	ERU	1
33-47-25-B4-03802.2305	$340.00	ERU	1
33-47-25-B4-03803.3201	$340.00	ERU	1
33-47-25-B4-03803.3202	$340.00	ERU	1
33-47-25-B4-03803.3203	$340.00	ERU	1
33-47-25-B4-03803.3204	$340.00	ERU	1
33-47-25-B4-03803.3205	$340.00	ERU	1
33-47-25-B4-03803.3206	$340.00	ERU	1
33-47-25-B4-03803.3207	$340.00	ERU	1
33-47-25-B4-03803.3208	$340.00	ERU	1
33-47-25-B4-03803.3301	$340.00	ERU	1
33-47-25-B4-03803.3302	$340.00	ERU	1

Parcel ID	Maintenance Assessment 0n Tax Roll	Measure	Units
33-47-25-B4-03803.3303	$340.00	ERU	1
33-47-25-B4-03803.3304	$340.00	ERU	1
33-47-25-B4-03803.3305	$340.00	ERU	1
33-47-25-B4-03803.3306	$340.00	ERU	1
33-47-25-B4-03803.3307	$340.00	ERU	1
33-47-25-B4-03803.3308	$340.00	ERU	1
33-47-25-B4-03803.3401	$340.00	ERU	1
33-47-25-B4-03803.3402	$340.00	ERU	1
33-47-25-B4-03803.3403	$340.00	ERU	1
33-47-25-B4-03803.3404	$340.00	ERU	1
33-47-25-B4-03803.3405	$340.00	ERU	1
33-47-25-B4-03803.3406	$340.00	ERU	1
33-47-25-B4-03803.3407	$340.00	ERU	1
33-47-25-B4-03803.3408	$340.00	ERU	1
33-47-25-B4-03803.3501	$340.00	ERU	1
33-47-25-B4-03803.3502	$340.00	ERU	1
33-47-25-B4-03803.3503	$340.00	ERU	1
33-47-25-B4-03803.3504	$340.00	ERU	1
33-47-25-B4-03803.3505	$340.00	ERU	1
33-47-25-B4-03803.3506	$340.00	ERU	1
33-47-25-B4-03803.3507	$340.00	ERU	1
33-47-25-B4-03803.3508	$340.00	ERU	1
33-47-25-B4-03904.4201	$340.00	ERU	1
33-47-25-B4-03904.4202	$340.00	ERU	1
33-47-25-B4-03904.4203	$340.00	ERU	1
33-47-25-B4-03904.4204	$340.00	ERU	1
33-47-25-B4-03904.4205	$340.00	ERU	1
33-47-25-B4-03904.4301	$340.00	ERU	1
33-47-25-B4-03904.4302	$340.00	ERU	1
33-47-25-B4-03904.4303	$340.00	ERU	1
33-47-25-B4-03904.4304	$340.00	ERU	1
33-47-25-B4-03904.4305	$340.00	ERU	1
33-47-25-B4-03909.9201	$340.00	ERU	1
33-47-25-B4-03909.9202	$340.00	ERU	1
33-47-25-B4-03909.9203	$340.00	ERU	1
33-47-25-B4-03909.9204	$340.00	ERU	1
33-47-25-B4-03909.9205	$340.00	ERU	1
33-47-25-B4-03909.9301	$340.00	ERU	1
33-47-25-B4-03909.9302	$340.00	ERU	1
33-47-25-B4-03909.9303	$340.00	ERU	1
33-47-25-B4-03909.9304	$340.00	ERU	1
33-47-25-B4-03909.9305	$340.00	ERU	1
	$65,279.99		90.5195

BONITA VILLAGE
COMMUNITY DEVELOPMENT DISTRICT

Audit Proposals - Fiscal Years 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035

Ranking Scale	FEE	Ability of Personnel	Proposer's Experience	Understanding Scope of Work	Ability to Furnish the Require Services	Price	TOTAL
Maximum Points		20	20	20	20	20	100
Berger, Toombs, Elam, Gaines & Frank							
Fort Pierce							
2026	$3,250						
2027	$3,350						
2028	$3,450						
2029	$3,550						
2030	$3,650						
2031	$3,750						
2032	$3,875						
2033	$4,000						
2034	$4,125						
2035	$4,250						
$37,250							
Grau & Associates							
Boca Raton							
2026	$3,000						
2027	$3,100						
2028	$3,200						
2029	$3,300						
2030	$3,400						
2031	$3,500						
2032	$3,600						
2033	$3,700						
2034	$3,800						
2035	$3,900						
$34,500							
RMcIntosh CPA							
Boca Raton							
2026	$3,200						
2027	$3,300						
2028	$3,400						
2029	$3,500						
2030	$3,600						
2031	$3,700						
2032	$3,800						
2033	$3,900						
2034	$4,000						
2035	$4,100						
$36,500							
$0							

Auditor Selection Evaluation Criteria:

1. Ability of Personnel **20 Points**
E.g. geographic locations of firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.

2. Proposer's Experience **20 Points**
E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of respondent, etc.

3. Understanding of Scope of Work **20 Points**
Extent to which the proposal demonstrates an understanding of the Districts 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. E.g. the existence of any natural disaster plan for business operations.

5. Price **20 Points**
Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

BONITA VILLAGE
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:

July 27, 2026

TABLE OF CONTENTS

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

July 27, 2026

Bonita Village Community Development District
Governmental Management Services
5385 N. Nob Hill Road
Sunrise, FL 33351

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Bonita Village 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 Bonita Village 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.

Bonita Village Community Development District
July 27, 2026

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 Bonita Village Community Development District.

Very truly yours,

Berger Toombs Elam
Gaines + Frank

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 70 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 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 for St. Lucie County for over 34 years. 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 100 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:

	Total
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	6
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 Bonita Village 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:

> Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;
>
> ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;
>
> Chapter 21A-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 70 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 33 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 Services Community Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

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

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

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District

Poinciana West Community Development District

Port of the Islands Community Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Rolling Oaks Community Development District

Sampson Creek Community Development District

San Simeon Community Development District

Six Mile Creek Community Development District

South Village Community Development District

Southern Hills Plantation I Community Development District

Southern Hills Plantation III Community Development District

South Fork Community Development District

St. John's Forest Community Development District

Stoneybrook South Community Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Tison's Landing Community Development District

TPOST Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement 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 $3,250 for the year ending September 30, 2026, $3,350 for the year ending September 30, 2027, $3,450 for the year ending September 30, 2028, $3,550 for the year ending September 30, 2029, $3,650 for the year ending September 30, 2030, $3,750 for the year ending September 30, 2031, $3,875 for the year ending September 30, 2032, $4,000 for the year ending September 30, 2033, $4,125 for the year ending September 30, 2034 and $4,250 for the year ending September 30, 2035. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Bonita Village 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 Bonita Village Community Development District as of September 30, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034 and 2035. 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 Pharoes (2019-2021)

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

Commitment to Quality Service

Personnel Qualifications and Experience

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

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:
  - Not-for-Profit Auditing Financial Results and Compliance Requirements
  - Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 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

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

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

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

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
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

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

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

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.

6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DGPerry.com

Report on the Firm's System of Quality Control

December 4, 2025

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. 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 www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry

DG Perry

DG Perry
CPAs + Advisors

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

BONITA VILLAGE
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 27, 2026
11:00AM

Submitted to:
Bonita Village
Community Development District
c/o District Manager
5385 N Nob Hill Road
Sunrise, Florida 33351

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

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July 27, 2026

Bonita Village Community Development District
c/o District Manager
5385 N Nob Hill Road
Sunrise, Florida 33351

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for nine (9) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Bonita Village 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 Ben Steets, CPA (bsteets@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

12
Professional Staff

2
Administrative Professionals

2005

Year founded

Services Provided

Financial Auditing

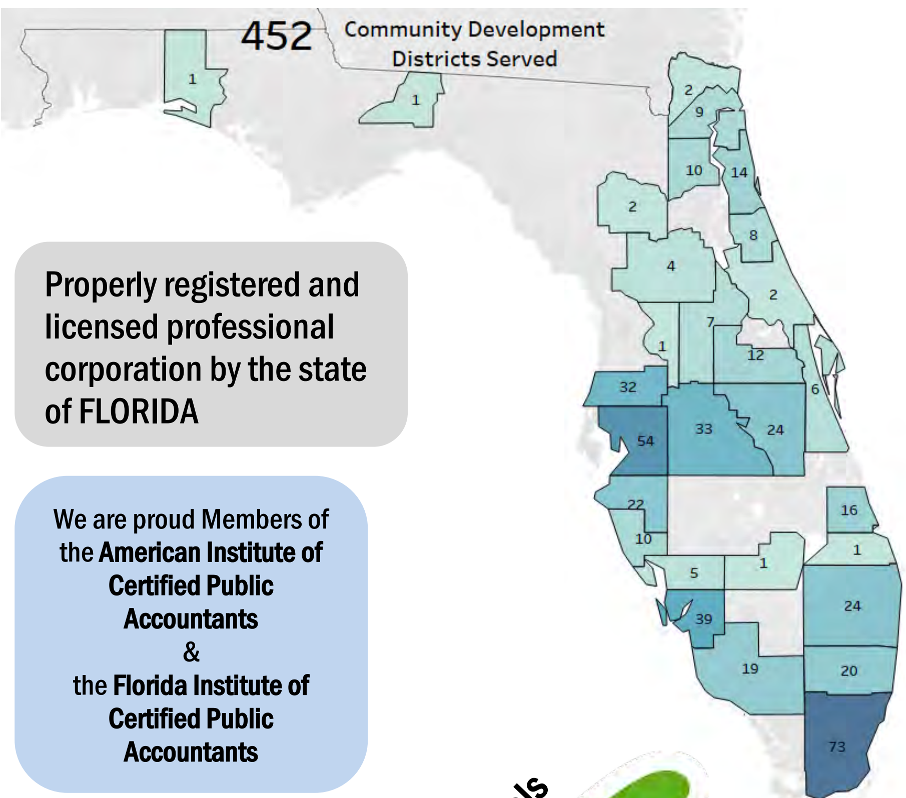
Compliance Auditing

Accounting

Attestation

Arbitrage Services

Management Consulting



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

9
Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

FICPA
Florida Institute of Certified Public Accountants

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

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

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

PGP
PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. 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 www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits 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 Grau & Associates in effect for the year ended June 30, 2025, 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.* Grau & Associates has received a peer review rating of *pass.*

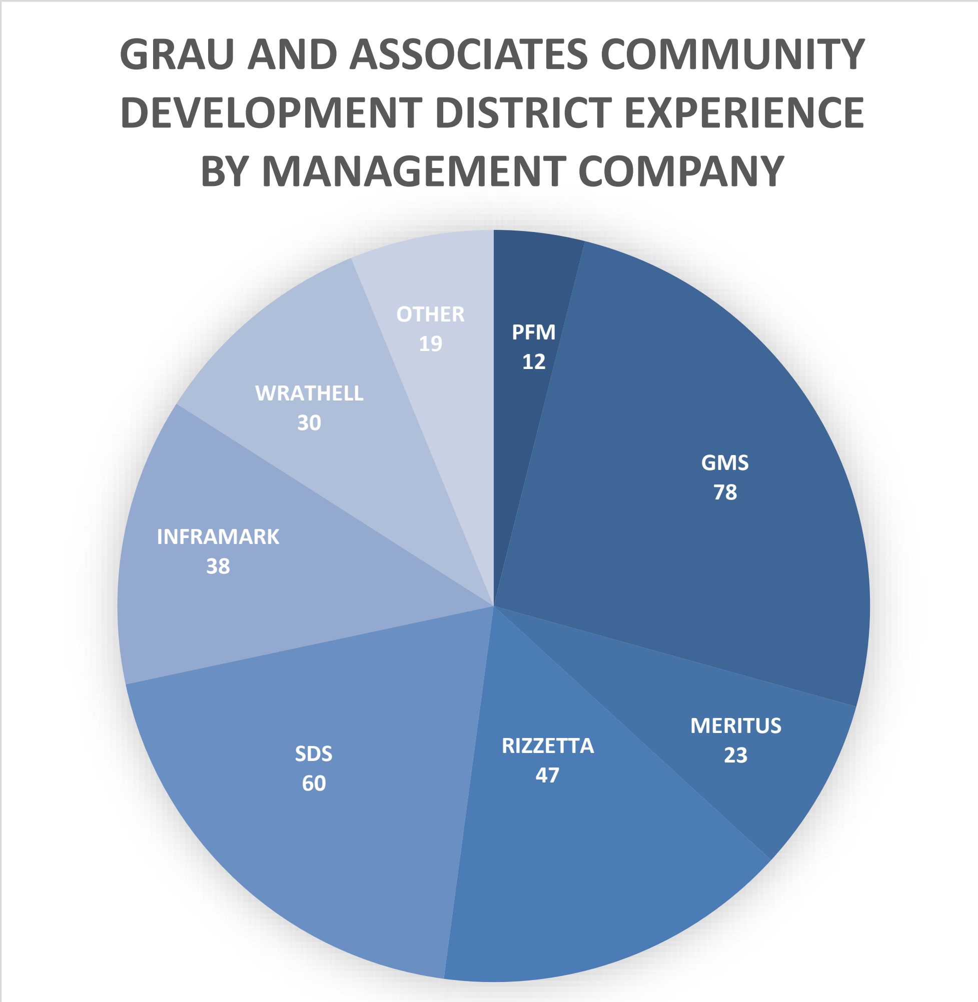
Prida Guida & Perez

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)
Years Performing Audits: 10+
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 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."

- Ben Steets

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
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North 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
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Professional Associations/Memberships

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

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (*includes of 4 hours of Ethics CPE)*

Ben Steets, CPA, *Partner*

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served *(partial list)*

(>300) Various Special Districts
Careersource Polk
Central Broward Water Control District
Dunes Community Development District
Greater Naples Fire Rescue District
Key Marco Community Development District
Lake Worth Drainage District
Mae Volen Senior Center
Port of the Islands Community Improvement District
San Carlos Park Fire and Rescue Service District
Sanibel Fire and Rescue District
South Broward Drainage District
South Trail Fire and Rescue District
Town of Highland Beach
Town of Lauderdale-By-The-Sea
Verona Walk Community Development District
West Villages Improvement District
Winding Cypress Community Development District

Professional Education (*over the last two years*)

Course	Hours
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	116 (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

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

References

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 <u>commit all firm resources</u> to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***<u>exceed those expectations</u>***. 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 of Local regulations. **<u>We will deliver our reports in accordance with your requirements.</u>**

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:

<u>Phase I - Preliminary Planning</u>

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, 2026-2035 are as follows:

Year Ended September 30,	Fee
2026	$3,000
2027	$3,100
2028	$3,200
2029	$3,300
2030	$3,400
2031	$3,500
2032	$3,600
2033	$3,700
2034	$3,800
2035	$3,900
TOTAL (2026-2035)	**$34,500**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River 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**	

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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 Bonita Village 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.

Independent Audit Service Proposal

RMcINTOSH CPA
INTEGRITY•INSIGHT•ASSURANCE

2385 NW Executive Center Dr.
Boca Raton, FL 33431
rmcintoshcpa.com

Prepared for Bonita Village Community Development District

Prepared By:
McIntosh CPA

July 27, 2026

Table of Contents

Transmittal Letter

July 27, 2026

Board of Supervisors
Bonita Village Community Development District
Lee County, FL

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Bonita Village Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
President

Statement of Understanding and Scope of Work

The Bonita Village Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for nine additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

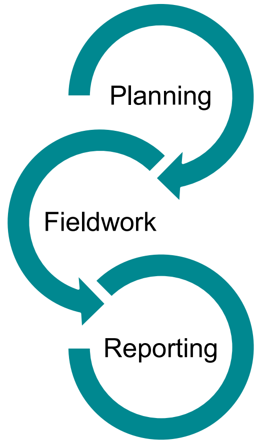
AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings over 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071

RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel Mcintosh, CPA

2385 NW Executive Center Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA
CSDA
FASD
FICPA
FGFOA
FASD Board Member/Presenter
FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
  McIntosh CPA
  Founder & President

- 2005 - 2023
  Grau & Associates
  Audit Staff 2005 - 2009
  Audit Senior 2009 -2011
  Audit Manager 2011 - 2014,
  Audit Partner 2014 - 2023

- Continuing Professional Education
  Over the last two(2) years

	Hours
Government Accounting & Auditing	37.5
Accounting, Auditing & Other (Incl Ethics)	42.5
Total hours	**80**

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

LIST OF SPECIAL DISTRICTS AUDITED

COMMUNITY DEVELOPMENT

- OVER 200

WATER CONTROL/DRAINAGE

- Central Broward Water Control District
- East Central Regional Water Reclamation Facility
- Old Plantation Water Control District
- Pinellas Park Water Management District
- Pinetree Water Control District (Broward and Palm Beach)
- Ranger Drainage District
- South Central Regional Wastewater Treatment & Disposal Plant

FIRE RESCUE

- San Carlos Park Fire Protection & Rescue District
- Sanibel Fire & Rescue District
- South Trail Fire & Rescue District

OTHER

- Boca Raton Airport Authority
- Greater Boca Raton Beach & Park District
- Indian Trail Improvement District
- Spring Lake Improvement District

Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2026	$3,200
2027	$3,300
2028	$3,400
2029	$3,500
2030	$3,600
2031	$3,700
2032	$3,800
2033	$3,900
2034	$4,000
2035	$4,100

The above fees are based on the District not issuing Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated.

Appendix

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RACQUEL MCINTOSH CPA, P.A.

MCINTOSH CPA
2385 NW EXECUTIVE CENTER DRIVE
SUITE 100
BOCA RATON FL 33431

LICENSE NUMBER: AD71848

EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

State of Florida

Woman & Minority Business Certification

McIntosh CPA

Is certified under the provisions of
287 and 295.187, Florida Statutes, for a period from:
04/05/2026 to 04/05/2028

Pedro Allende
Florida Department of Management Services

FLORIDA DEPARTMENT OF MANAGEMENT SERVICES
SUPPLIER DEVELOPMENT

Office of Supplier Development
4050 Esplanade Way, Suite 380
Tallahassee, Florida 32399
850-487-0915
www.dms.myflorida.com/osd

BOARD OF SUPERVISORS MEETING DATES
BONITA VILLAGE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

The Board of Supervisors of the Bonita Village Community Development District will hold their regular meetings for the Fiscal Year 2026/2027 at 1:00 P.M. at 27901 Bonita Village Blvd., Social Room, Bonita Springs, Florida on the third Tuesday of each month as follows:

October 20, 2026
November 17, 2026
December 15, 2026
January 19, 2027
February 16, 2027
March 16, 2027
April 20, 2027
May 18, 2027
June 15, 2027
July 20, 2027
August 17, 2027
September 21, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 5385 North Nob Hill Road, Sunrise, Florida 33351, (954) 721-8681, or on the District's website at ***http://www.bonitavillagecdd.com***

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

Paul Winkeljohn, Manager

Public Search Results

In the search results grid, organization names are linked to coordinator contact information. The links display the relevant contact information. The coordinator is the person who is responsible for adding/removing individuals from the filer list.

When a form is logged, the status will contain the date received and the message "Form Available Soon". When the Form becomes available online, the Filing Requirement Fulfilled status will have a link to "View Form" for electronic forms and (not available online) for any paper forms.

Section 112.31445, Florida Statutes, requires that all forms filed in the Electronic Financial Disclosure Management System (EFDMS) be posted online. Before being posted online, any information required by law to be maintained as confidential must be redacted. This process is not automated and may take up to five business days.

Export to Excel

Suborganization | Board of Supervisors

Sort by: PID Form Year Filer Name Filing Requirement

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
243215	2025	Omer Dror	• Bonita Village Community Development District - Board of Supervisors	Form 1 with COE	Form 1 Not Filed	View Filings
243216	2025	Thomas Runyon	• Bonita Village Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/1/2026	View Filings

1-2 of 2 Rows per page: 25 1

Back

GOVERNMENTAL MANAGEMENT SERVICES

5385 N. NOB HILL RD.
SUNRISE FL 33351

Lee County – Community Development Districts **04/15/2026**
FLORIDA

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2026
Bonita Village	22
Copper Oaks	513
Mirada	272
Portofino Springs	266
Portofino Vineyards	277

Tammy Lipa – Voice: 239-533-6329
Email: tlipa@lee.vote

Send to: Jennifer McConnell jmcconnell@gmssf.com Phone: 954-721-8681 x203

Memorandum

To: **Bonita Village Board of Supervisors**

From: District Management

Date: August 18, 2026

RE: HB7013 – Special Districts Performance Measures and Standards-FINAL Report

---

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2025 legislative session. Starting on October 1, 2025, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2026), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:

Goals, Objectives and Annual Reporting Form

Bonita Village 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 three 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 three board meetings were held during the Fiscal Year.
Achieved: Yes ☑ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, 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 per Florida 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: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☑ No ☐

Goal 2.2: 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 inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one 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 & 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: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

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

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent 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 and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☑ No ☐

Chair/Vice Chair:____________________________ Date:________________

Print Name:_________________________________

Bonita Village Community Development District

District Manager:____________________________ Date:________________

Print Name:_________________________________

Bonita Village Community Development District

Memorandum

To: Bonita Village Board of Supervisors

From: District Management

Date: August 18, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

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Chair/Vice Chair:____________________________ Date:________________
Print Name:_________________________________
Bonita Village Community Development District

District Manager:____________________________ Date:________________
Print Name:_________________________________
Bonita Village Community Development District

Bonita Village
COMMUNITY DEVELOPMENT DISTRICT

Check Register
Fiscal Year 2026
04/01/26 - 08/31/26

Date	*check #'s*	*Amount*	
04/01/26 - 04/30/26	695-698	$	4,567.93
05/1/26 - 05/31/26	699-700	$	3,150.95
06/01/26 - 06/30/26	701-702	$	2,945.89
07/1/26 - 07/31/26	703	$	2,757.99
08/01/26 - 08/31/26	704-706	$	32,952.25
	TOTAL	**$**	**46,375.01**

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/10/26	00003	6/30/26	199429	202606	310-51300-31500		*	2,123.00		
			JUN 26 - GENERAL COUNSEL							
						BILLING COCHRAN, P.A.			2,123.00	000446
7/10/26	00010	6/29/26	284966	202606	320-53800-46100		*	1,556.00		
			ADD PLANTS TO EMPTY PLNTR							
		7/01/26	SC20343	202607	320-53800-46200		*	1,687.44		
			JUL 26 - LANDSCAPE MAINT							
						DIXIE LANDSCAPE, LLC			3,243.44	000447
7/10/26	00012	7/01/26	6065	202607	320-53800-46800		*	250.00		
			JUL 26 - LAKE MAINTENANCE							
						ECO BLUE AQUATIC SERVICES, INC.			250.00	000448
7/10/26	00001	7/01/26	139	202607	320-53800-34000		*	1,123.50		
			JUL 26 - FIELD SERVICES							
		7/01/26	140	202607	310-51300-34000		*	3,651.42		
			JUL 26 - MGMT FEES							
		7/01/26	140	202607	310-51300-31300		*	458.33		
			JUL 26 - DISSEMINATION							
		7/01/26	140	202607	310-51300-49500		*	112.33		
			JUL 26 - WEBSITE ADMIN							
		7/01/26	140	202607	310-51300-42500		*	.30		
			JUL 26 - COPIES							
						GMS-SF, LLC			5,345.88	000449
7/10/26	00009	7/10/26	07102026	202607	300-20700-10000		*	13,623.05		
			TRANSFER OF TAX RECEIPTS							
						KINGMAN GATE CDD			13,623.05	000450
7/10/26	00015	7/10/26	07102026	202607	300-20700-10000		*	12,747.23		
			TRANSFER OF TAX RECEIPTS							
						KINGMAN GATE CDD			12,747.23	000451
7/10/26	00022	7/10/26	07102026	202607	300-20700-10000		*	2,661.62		
			TRANSFER OF TAX RECEIPTS							
						KINGMAN GATE CDD			2,661.62	000452
7/10/26	00016	6/27/26	30072	202606	320-53800-49000		*	1,180.00		
			REPLACE LED/ISNT PAVERS							
						ORTIZ CONSTRUCTION SERVICES			1,180.00	000453
8/13/26	00007	7/29/26	9356	202607	310-51300-31100		*	2,800.00		
			2026 YRL ENGINEERS REPORT							
						ALVAREZ ENGINEERS, INC.			2,800.00	000454

*** CHECK DATES 07/01/2026 - 08/31/2026 *** KINGMAN GATE GENERAL FUND
BANK A KINGMAN GATE CDD

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/13/26	00003	7/31/26	199838	202607	310-51300-31500		*	500.00		
			JUL 26 - GENERAL COUNSEL							
						BILLING COCHRAN, P.A.			500.00	000455
8/13/26	00010	7/30/26	285748	202607	320-53800-46100		*	1,010.00		
			RPLC DAMAGED PLANTS							
		8/01/26	SC20502	202608	320-53800-46200		*	1,687.44		
			AUG 26 - LANDSCAPE MAINT							
						DIXIE LANDSCAPE, LLC			2,697.44	000456
8/13/26	00012	8/01/26	6108	202608	320-53800-46800		*	250.00		
			AUG 26 - LAKE MAINTENANCE							
						ECO BLUE AQUATIC SERVICES, INC.			250.00	000457
8/13/26	00001	8/01/26	141	202608	320-53800-34000		*	1,123.50		
			AUG 26 - FIELD SERVICES							
		8/01/26	142	202608	310-51300-34000		*	3,651.42		
			AUG 26 - MGMT FEES							
		8/01/26	142	202608	310-51300-31300		*	458.33		
			AUG 26 - DISSEMINATION							
		8/01/26	142	202608	310-51300-49500		*	112.33		
			AUG 26 - WEBSITE ADMIN							
		8/01/26	142	202608	310-51300-42000		*	3.12		
			AUG 26 - POSTAGE							
						GMS-SF, LLC			5,348.70	000458

TOTAL FOR BANK A 52,770.36

TOTAL FOR REGISTER 52,770.36

Bonita Village

Community Development District

Unaudited Financial Reporting

August 31, 2026

Table of Contents

Bonita Village

Community Development District

Combined Balance Sheet

August 31, 2026

		General Fund
Assets:		
<u>Cash:</u>		
Operating Account	$	5,435
<u>Investments:</u>		
State Board Administration		43,921
Total Assets	**$**	**49,356**
Liabilities:		
Accounts Payable	$	-
Total Liabilites	**$**	**-**
Fund Balance:		
Unassigned	$	49,356
Total Fund Balances	**$**	**49,356**
Total Liabilities & Fund Balance	$	49,356

Bonita Village

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues:				
Special Assessments - On Roll	$ 61,363	$ 61,363	$ 65,365	$ 4,001
State Board - Interest Income	2,000	1,833	1,153	(680)
Total Revenues	**$ 63,363**	**$ 63,197**	**$ 66,518**	**$ 3,322**
Expenditures:				
General & Administrative:				
Engineering	$ 4,500	$ 4,125	$ 1,500	$ 2,625
Attorney	5,350	4,904	3,542	1,362
Annual Audit	3,400	3,400	3,500	(100)
Management Fees	31,887	29,230	29,230	-
Website Maintenance	1,200	1,100	1,100	-
Telephone	30	28	-	28
Postage & Delivery	275	252	20	232
Insurance General Liability	8,918	8,918	7,932	986
Printing & Binding	350	321	7	314
Legal Advertising	1,500	1,375	955	420
Other Current Charges	725	725	853	(128)
Office Supplies	80	73	0	73
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	**$ 58,390**	**$ 54,626**	**$ 48,814**	**$ 5,812**
Operations & Maintenance				
Field Expenditures				
Field Management	$ 15,000	$ 15,000	$ 15,000	$ -
Storm Drain Maintenance	18,000	13,800	13,800	-
Contingency	9,082	8,325	-	8,325
Subtotal Field Expenditures	**$ 42,082**	**$ 37,125**	**$ 28,800**	**$ 8,325**
Total Expenditures	**$ 100,472**	**$ 91,751**	**$ 77,614**	**$ 14,137**
Excess (Deficiency) of Revenues over Expenditures	$ (37,109)	$ (28,554)	$ (11,096)	$ 17,459
Net Change in Fund Balance	**$ (37,109)**	**$ (28,554)**	**$ (11,096)**	**$ 17,459**
Fund Balance - Beginning	$ 37,109		$ 60,452	
Fund Balance - Ending	$ -		$ 49,356	

Bonita Village

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - On Roll	$ -	$ 3,248	$ 17,303	$ 2,070	$ 333	$ 337	$ 1,111	$ 690	$ -	$ 40,273	$ -	$ -	$ 65,365
State Board - Interest Income	181	145	142	139	125	128	64	55	49	45	80	-	1,153
Total Revenues	**$ 181**	**$ 3,393**	**$ 17,445**	**$ 2,209**	**$ 458**	**$ 464**	**$ 1,175**	**$ 746**	**$ 49**	**$ 40,318**	**$ 80**	**$ -**	**$ 66,518**
Expenditures:													
General & Administrative:													
Engineering	$ -	$ -	$ 750	$ -	$ -	$ 750	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500
Attorney	738	800	185	195	195	845	390	-	195	-	-	-	3,542
Annual Audit	-	-	3,500	-	-	-	-	-	-	-	-	-	3,500
Management Fees	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	2,657	-	29,230
Website Maintenance	100	100	100	100	100	100	100	100	100	100	100	-	1,100
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	1	2	2	6	4	-	-	4	1	1	-	-	20
Insurance General Liability	7,932	-	-	-	-	-	-	-	-	-	-	-	7,932
Printing & Binding	-	-	7	-	-	-	-	-	-	-	-	-	7
Legal Advertising	552	-	-	-	-	215	-	-	188	-	-	-	955
Other Current Charges	61	182	76	59	57	57	76	77	78	77	54	-	853
Office Supplies	-	-	-	0	-	-	-	-	-	-	-	-	0
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 12,216**	**$ 3,741**	**$ 7,277**	**$ 3,017**	**$ 3,013**	**$ 4,624**	**$ 3,223**	**$ 2,839**	**$ 3,218**	**$ 2,835**	**$ 2,811**	**$ -**	**$ 48,814**
Operations & Maintenance													
Field Expenditures													
Field Management	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000
Storm Drain Maintenance	-	-	-	-	13,800	-	-	-	-	-	-	-	13,800
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Field Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,800**
Total Expenditures	**$ 12,216**	**$ 3,741**	**$ 7,277**	**$ 3,017**	**$ 31,813**	**$ 4,624**	**$ 3,223**	**$ 2,839**	**$ 3,218**	**$ 2,835**	**$ 2,811**	**$ -**	**$ 77,614**
Excess (Deficiency) of Revenues over Expenditures	$ (12,035)	$ (348)	$ 10,168	$ (807)	$ (31,355)	$ (4,160)	$ (2,048)	$ (2,093)	$ (3,170)	$ 37,483	$ (2,731)	$ -	$ (11,096)
Net Change in Fund Balance	**$ (12,035)**	**$ (348)**	**$ 10,168**	**$ (807)**	**$ (31,355)**	**$ (4,160)**	**$ (2,048)**	**$ (2,093)**	**$ (3,170)**	**$ 37,483**	**$ (2,731)**	**$ -**	**$ (11,096)**

Bonita Village

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - Lee County

Fiscal Year 2026

Gross Assessments	$	65,280.00
Net Assessments	$	61,363.20

ON ROLL ASSESSMENTS

allocation in %	100.00%

Date	Distribution	Gross Amount	Discoumt/ Penalty	Commission	Interest	Net Receipts	General Fund
11/20/25	11/01/25 - 11/15/25	3,400.00	136.00	16.44	-	3,247.56	3,247.56
12/10/25	11/16/25 - 11/30/25	12,920.00	516.80	-	-	12,403.20	12,403.20
12/22/25	12/01/25 - 12/15/25	5,100.00	200.60	-	-	4,899.40	4,899.40
01/14/26	12/15/25 - 12/31/25	2,131.29	67.34	-	6.21	2,070.16	2,070.16
02/11/26	01/01/26 - 01/31/26	340.00	6.80	-	-	333.20	333.20
03/10/26	02/01/26 - 02/28/26	340.00	3.40	-	-	336.60	336.60
04/14/26	03/01/26 - 03/31/26	1,020.00	(91.29)	-	-	1,111.29	1,111.29
05/12/26	04/01/26 - 04/30/26	680.00	(10.20)	-	-	690.20	690.20
07/13/26	06/01/26 - 06/30/26	$39,100.00	($1,173.01)	-	-	40,273.01	40,273.01
	TOTAL	**$ 65,031.29**	**$ (343.56)**	**$ 16.44**	**$ 6.21**	**$ 65,364.62**	**$ 65,364.62**

99.62%	**Percent Collected**
$ 248.71	**Balance Remaining to Collect**