

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT

MIAMI-DADE COUNTY

LANDOWNERS' MEETING & REGULAR BOARD MEETING

NOVEMBER 20, 2024

5:00 P.M.

Special District Services, Inc.
8785 SW 165th Avenue, Suite 200
Miami, FL 33193

www.crestviewwestcdd.org
786.347.2700 ext. 2027 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING
Kendall Executive Center – 2nd Floor Conference Room
8785 SW 165th Avenue, Suite 200
Miami, Florida 33193
November 20, 2024
5:00 p.m.

A. Call to Order
B. Proof of Publication……Page 1
C. Establish Quorum
D. Consider Adoption of Election Procedures……Page 2
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F. Election of Secretary for Landowners' Meeting
G. Approval of Minutes
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I. Certification of the Results
J. Landowners' Comments
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Publication Date
2024-10-24

Subcategory
Miscellaneous Notices

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF LANDOWNERS'
MEETING AND REGULAR BOARD MEETING

NOTICE IS HEREBY GIVEN that the Crestview West Community Development District will hold a Landowners' Meeting and Regular Board Meeting at 5:00 p.m., or as soon thereafter as can be heard, on November 20, 2024, in a Conference Room of the Kendall Executive Center located at 8785 SW 165 th Avenue, Suite 200, Miami, Florida 33193.

The primary purpose of the Landowners' Meeting is to elect three (3) Supervisors to the Board of Supervisors for the Crestview West Community Development District. The purpose of the Regular Board Meeting is to consider any business that may lawfully and properly come before the Board. Copies of the Agendas for these meetings may be obtained from the District's website (www.crestviewwestcdd.org) or by contacting the District Manager at nnguyen@sdsinc.org and/or toll free at 1-877-737-4922.

The meetings are open to the public and are conducted in accordance with the provisions of Florida law for community development districts. The meetings may be continued as found necessary to a date, time and place specified on the record. Also, there may be occasions when Staff and/or Supervisors may participate by speaker telephone.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at nnguyen@sdsinc.org and/or 1-877-737-4922 at least seven (7) days prior to the date of these particular meetings.

Meetings may be cancelled from time to time without advertised notice.

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
www.crestviewwestcdd.org
IPL0200308
Oct 24,31 2024

SPECIAL DISTRICT (CDD)
ELECTION PROCEDURES

1. Landowners' Meeting

In accordance with the provisions of Chapter 190, Florida Statutes, it is required that an initial meeting of the Landowners of the District be held within ninety (90) days following the effective date of the rule or ordinance establishing the District and thereafter every two years during the month of November for the purpose of electing Supervisors. The second election by landowners shall be held on the first Tuesday in November; thereafter, there shall be an election of supervisors every two years in November on a date established by the Board of Supervisors. The assembled Landowners shall organize by electing a Chairperson, who shall preside over the meeting; and a Secretary shall also be elected for recording purposes.

2. Establishment of Quorum

Any Landowner(s) present or voting by proxy shall constitute a quorum at the meeting of the Landowners.

3. Nomination of Candidates

At the meeting, the Chairperson shall call for nominations from the floor for Candidates for the Board of Supervisors. When there are no further nominations, the Chairperson shall close the floor for nominations. The names of each Candidate and the spelling of their names shall be announced. Nominees need not be present to be nominated.

4. Voting

Each Landowner shall be entitled to cast one vote for each acre (or lot parcel), or any fraction thereof, of land owned by him or her in the District, for each open position on the Board. (For example, if there are three positions open, an owner of one acre or less (or one lot parcel) may cast one vote for each of the three positions. An owner of two acres (or two lot parcels) may cast two votes for each of the three positions.) Each Landowner shall be entitled to vote either in person or by a representative present with a lawful written proxy.

5. Registration for Casting Ballots

The registration process for the casting of ballots by Landowners or their representatives holding their proxies shall be as follows:

a) At the Landowners' Meeting and prior to the commencement of the first casting of ballots for a Board of Supervisor position, each Landowner, or their representative if proxies are being submitted in lieu thereof, shall be directed to register their attendance and the total number of votes by acreage (or lot parcels) to which each claims to be entitled, with the elected Secretary of the meeting or the District's Manager.

b) At such registration, each Landowner, or their representative with a lawful proxy, shall be provided a numbered ballot for the Board of Supervisor position(s) open for election. A District representative will mark on the ballot the number of votes that such Landowner, or their representative, is registered to cast for each Board of Supervisor position open for election.

c) All Landowner proxies shall be collected at the time of registration and retained with the Official Records of the District for subsequent certification or verification, if required.

6. Casting of Ballots

Registration and the issuance of ballots shall cease once the Chairperson calls for the commencement of the casting of ballots for the election of a Board of Supervisor and thereafter no additional ballots shall be issued.

The Chairperson will declare that the Landowners, or their representatives, be requested to cast their ballots for the Board of Supervisor(s). Once the ballots have been cast, the Chairperson will call for a collection of the ballots.

7. Counting of Ballots

Following the collection of ballots, the Secretary or District Manager shall be responsible for the tabulation of ballots in order to determine the total number of votes cast for each candidate that is seeking election.

At the second and subsequent landowner elections*, the two candidates receiving the highest number of votes will be declared by the Chairperson as elected to the Board of Supervisors for four-year terms. The candidate receiving the next highest number of votes will fill the remaining open position on the Board of Supervisors for a two-year term, as declared by the Chairperson.

* At the final landowner election (*after the 6th or 10th year*), the candidate receiving the highest number of votes will be elected to the Board of Supervisors for a four-year term (two supervisors are elected by General Election).

8. Contesting of Election Results

Following the election and announcement of the votes, the Chairperson shall ask the Landowners present, or those representatives holding proxies for Landowners, whether they wish to contest the election results. If no contests are received, said election results shall thereupon be certified.

If there is a contest, the contest must be addressed to the Chairperson and thereupon the individual casting a ballot that is being contested will be required to provide proof of ownership of the acreage for which they voted at the election within five (5) business days of the Landowners' Meeting. The proof of ownership shall be submitted to the District Manager who will thereupon consult with the District's General Counsel and together they will review the material provided and will determine the legality of the contested ballot(s). Once the contests are resolved, the Chairperson shall reconvene the Landowners' Meeting and thereupon certify the election results.

9. Recessing of Annual Landowners' Meeting

In the event there is a contest of a ballot or of the election, the Landowners' Meeting shall be recessed to a future time, date and location, at which time the election findings on the contest shall be reported in accordance with the procedure above and the newly elected Supervisor(s) shall thereupon take their Oath of Office.

10. Miscellaneous Provisions

a) Each Landowner shall only be entitled to vote in person or by means of a representative attending in person and holding a lawful written proxy in order to cast said Landowner's votes.

b) Proxies will not require that proof of acreage (or lot parcel) ownership be attached. Rather, proof of ownership must be provided timely by the holder of the proxy, if the proxy is contested in accordance with the procedure above.

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING
NOVEMBER 10, 2022

A. CALL TO ORDER

District Manager Nancy Nguyen called the November 10, 2022, Landowners' Meeting of the Crestview West Community Development District (the "District") to order at 5:04 p.m. in the Signature Flight Support Building Conference Room located at 14150 SW 129th Street, Miami, Florida 33186.

B. PROOF OF PUBLICATION

Ms. Nguyen presented proof of publication that notice of the Landowners' Meeting had been published in the *Miami Daily Business Review* on October 19, 2022, and October 26, 2022, as legally required.

C. ESTABLISH QUORUM

Ms. Nguyen stated that the attendance of Jaime Arratia, Karen Davila, Eric Polanco, and Jannette Gonzalez, legal owners of residential dwelling units in the District, were present and therefore, constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance were: District Manager Nancy Nguyen of Special District Services, Inc.; and Gregory George, District Counsel, Billing, Cochran, Lyles, Mauro and Ramsey, P.A.

Also in attendance was: Ana Ibarra, Miami, FL.

D. CONSIDER ADOPTION OF ELECTION PROCEDURES

Ms. Nguyen presented the Election Procedures. The landowners reviewed the Election Procedures and stated that the procedures were acceptable and approved, as presented.

E. ELECTION OF CHAIR FOR LANDOWNERS' MEETING

The landowners elected Ms. Nguyen to serve as Chairperson to preside over this Landowners' Meeting.

F. ELECTION OF SECRETARY FOR LANDOWNERS' MEETING

For meeting recording purposes, the landowners elected Ms. Nguyen to serve as Secretary for this Landowners' Meeting.

G. APPROVAL OF MINUTES

1. November 12, 2020, Landowners' Meeting

Ms. Nguyen asked if there were any revisions to the November 12, 2020, Landowners' Meeting minutes. There being no revisions, the November 12, 2020, Landowners' Meeting Minutes were approved, as presented.

H. ELECTION OF SUPERVISORS

1. Determine Number of Voting Units Represented or Assigned by Proxy

Ms. Nguyen stated that there were a total of **4 Voting Units**, which were being represented by the landowners within the District.

2. Nomination of Candidates

Ms. Nguyen stated that the terms of office for *Jamie Arratia, Jannette Gonzalez and Ana Ibarra* were expiring and it would be in order to nominate candidates to fill the expiring terms of office.

The landowners nominated the following persons to be considered for election: *Jamie Arratia, Jannette Gonzalez, and Ana Ibarra*.

Ms. Nguyen called for additional nominations from the floor. There being no further nominations, Ms. Nguyen closed the nomination portion of the Landowners' Meeting.

3. Casting of Ballots

Ms. Nguyen stated that it would now be in order to cast ballots for the candidates listed: *Jamie Arratia, Jannette Gonzalez, and Ana Ibarra.* Furthermore, Ms. Nguyen stated that the two (2) candidates receiving the highest number of votes would each be elected to a four (4) year term of office and the remaining candidate would be elected to a two (2) year term of office, with the term of office of each successful candidate commencing upon election.

4. Ballot Tabulations

Ms. Nguyen tabulated the ballots and announced that *Jamie Arratia and Jannette Gonzalez* had each received **4 votes**; and *Ana Ibarra* received **1 vote**. The landowners' consensus resulted in Jamie Arratia (Seat #4) and Jannette Gonzalez (Seat #3) each serving a 4-year term of office (will serve up to the Election in November, 2026); and Ana Ibarra (Seat #5) will serve a 2-year term of office (will serve up to the Election in November, 2024).

I. CERTIFICATION OF RESULTS

Ms. Nguyen asked the landowners if there were any objections to the procedures or results of the election. There being no comments or objections to the election results or procedures, Ms. Nguyen declared the election results complete, final and certified.

J. LANDOWNERS' COMMENTS

There were no comments from the landowners.

K. ADJOURNMENT

There being no further business to discuss, the Landowners' Meeting was adjourned by the acting Chairperson, Nancy Nguyen, at 5:16 p.m. There were no objections.

Secretary

Chairperson

LANDOWNER PROXY

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ ("Proxy Holder") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the **Crestview West Community Development District** to be held on November 20, 2024 at 5:00 p.m. in the Kendall Executive Center 2nd Floor Conference Room located at 8785 SW 165th Avenue, Suite 200, Miami, Florida 33193, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner which the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing which may be considered at said meeting including, but not limited to the Board of Supervisors. Said Proxy Holder may vote in accordance with their discretion on all matters not known or determined at the time of solicitation of this proxy, which may be legally considered at said meeting.

This proxy is to continue in full force and effect from the hereof until the conclusion of the annual meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the annual meeting prior to the Proxy Holder exercising the voting rights conferred herein.

_____
Printed Name of Legal Owner/Entity

_____ _____
Signature of Legal Owner (or Authorized Representative) **Date**

Parcel(s) Description(s)*{Folio Number(s)} **# of Units/Acres**

_____ _____

_____

_____

*Insert in the space above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. [If more space is needed, identification of Parcels owned may be incorporated by reference to an attachment hereto.]

Pursuant to section 190.006(2)(b), Florida Statutes (2018), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto.

TOTAL NUMBER OF AUTHORIZED VOTES: _____

If the Legal Owner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g. bylaws, corporate resolution, etc.)

BALLOT # _____

OFFICIAL BALLOT

CRESTVIEW WEST
COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING

ELECTION OF BOARD SUPERVISORS

NOVEMBER 20, 2024

The undersigned certifies that he/she is the owner (___) or duly authorized **representative of lawful proxy of an owner** (___) of land in the **Crestview West Community Development District,** constituting _____ Acre(s)/Lot(s)/Unit(s) and hereby casts up to the corresponding number of his/her vote(s) for the following candidate/candidates to hold the above-named open position:

Name of Candidate	**Number of Votes**
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

{The two (2) candidates receiving the highest number of votes shall each be elected for a four (4) year term each; the candidate receiving the next highest number of votes shall be elected for a two (2) year term.}

Signature: _____

Printed Name: _____

Street Address or Tax Parcel Id Number for your Real Property:

_____

_____

_____

AGENDA
CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
Kendall Executive Center – Conference Room
8785 SW 165th Avenue, Suite 200
Miami, Florida 33193
REGULAR BOARD MEETING
November 20, 2024
5:00 p.m.

A. Call to Order

B. Proof of Publication……...Page 11

C. Seat New Board Members

D. Administer Oath of Office & Review Board Member Responsibilities and Duties

E. Establish Quorum

F. Election of Officers

- Chairperson
- Vice Chairperson
- Secretary/Treasurer
- Assistant Secretaries

G. Confirmation of Landowners' Election Results

H. Additions or Deletions to Agenda

I. Comments from the Public for Items Not on the Agenda

J. Approval of Minutes

1. July 17, 2024 Special Board Meeting……Page 12

K. Old Business

1. Staff Report, as Required

L. New Business

1. 2024 Legislative Update Memorandums (BCLMR)…….Page 16
2. Consider Resolution No. 2024-07 – Adopting Goals and Objectives……...Page 21
3. Consider Resolution No. 2024-08 – Adopting a Fiscal Year 2023/2024 Amended Budget….Page 25

M. Auditor Selection Committee

1. Ranking of Proposals/Consider Selection of an Auditor……...Page 30

N. Administrative & Operational Matters

1. Reminder: Required Ethics Training

O. Board Member & Staff Closing Comments

P. Adjourn

McClatchy

The Beaufort Gazette
The Belleville News-Democrat
Bellingham Herald
Centre Daily Times
Sun Herald
Idaho Statesman
Bradenton Herald
The Charlotte Observer
The State
Ledger-Enquirer

Durham | The Herald-Sun
Fort Worth Star-Telegram
The Fresno Bee
The Island Packet
The Kansas City Star
Lexington Herald-Leader
The Telegraph - Macon
Merced Sun-Star
Miami Herald
El Nuevo Herald

The Modesto Bee
The Sun News - Myrtle Beach
Raleigh News & Observer
Rock Hill | The Herald
The Sacramento Bee
San Luis Obispo Tribune
Tacoma | The News Tribune
Tri-City Herald
The Wichita Eagle
The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
143875	596101	Print Legal Ad-IPL01960540 - IPL0196054		$789.26	2	53 L

Attention: Crestview West

Crestview West CDD
2501A Burns Road
Palm Beach Gardens, Florida 33410

LArcher@sdsinc.org

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the "Board") of the **Crestview West Community Development District** (the "District") will hold Regular Meetings in the Conference Room at Kendall Executive Center located at 8785 SW 165 th Avenue, Suite 200, Miami, Florida 33193 at **5:00 p.m.** on the following dates:

October 16, 2024
November 20, 2024
February 19, 2025
March 19, 2025
April 16, 2025
May 21, 2025
June 18, 2025
September 17, 2025

The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for Community Development Districts. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at nnguyen@sdsinc.org and/or toll free at 1-877-737-4922, prior to the date of the particular meeting.

From time to time one or two Board members may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Board members may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at nnguyen@sdsinc.org and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time with no advertised notice.

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
www.crestviewwestcdd.org
IPL0196054
Sep 30 2024

PUBLISHED DAILY
MIAMI-DADE-FLORIDA

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

Before the undersigned authority personally appeared: Mary Castro, who on oath says that he/she is CUSTODIAN OF RECORDS of The Miami Herald, a daily newspaper published at Miami in Miami-Dade County, Florida; that the attached copy of the advertisement that was published was published in said newspaper in the issue (s) of:

Publication: Miami Herald

1 insertion(s) published on:

09/30/24

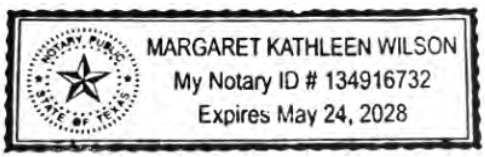
Affiant further says that the said Miami Herald is a newspaper published at Miami, in the said Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in said Dade County, Florida each day and has been entered a second class mail matter at the post office in Miami, in said Miami-Dade County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper(s).The McClatchy Company complies with all legal requirements for publication in chapter 50, Florida Statutes.

Mary Castro

Sworn to and subscribed before me this 30th day of September in the year of 2024

Margaret K. Wilson

Notary Public in and for the state of Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits.
Legal document please do not destroy!

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
SPECIAL BOARD MEETING
JULY 17, 2024

A. CALL TO ORDER

District Manager Nancy Nguyen called the July 17, 2024, Special Board Meeting of the Crestview West Community Development District (the "District") to order at 5:07 p.m. in the Kendall Executive Center second floor conference room located at 8785 SW 165 Avenue, Suite 200, Miami, Florida 33193.

B. PROOF OF PUBLICATION

Ms. Nguyen presented proof of publication that notice of the Special Board Meeting had been published in the *Miami Herald* on July 8, 2024, as legally required.

C. ESTABLISH A QUORUM

Ms. Nguyen determined that the attendance of Chairwoman Karen Davila, Vice Chairman Eric Polanco, and Supervisor Jannette Gonzalez constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance included: District Manager Nancy Nguyen of Special District Services, Inc.; and District Counsel Liza Smoker of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

Also in attendance was: Tommy Jimmie Espinoza

D. CONSIDER APPOINTMENT TO VACANT SEAT 4 (EXP. 2026)

Ms. Nguyen reminded the Board of Supervisors (the "Board") that there is currently a vacancy in Seat 4, which term expires in November 2026. Ms. Nguyen explained that Mr. Tommy Jimmie Espinoza (qualified person), who was in attendance, has expressed his desire to serve on the Board. Ms. Nguyen further explained that Mr. Espinoza was referred by Ms. Gonzalez.

Mr. Espinoza greeted those in attendance and confirmed his desire to serve on the Board. A discussion ensued, after which:

A **motion** was made by Ms. Gonzalez, seconded by Mr. Polanco and unanimously passed appointing Mr. Espinoza to the unexpired 4-year term of office in Seat 4 and such term of office will expire in November 2026.

E. ELECTION OF OFFICERS

As a result of the changes to the Board of the District, Ms. Nguyen recommended that re-election of the District's Officers take place. She provided the following slate of names for election:

- Chairwoman – Karen Davila
- Vice Chairman – Eric Polanco

- Secretary/Treasurer – Nancy Nguyen
- Assistant Secretaries – Jannette Gonzalez, Ana Ibarra, Tommy J. Espinoza, Armando Silva and Gloria Perez

A **motion** was made by Ms. Davila, seconded by Mr. Polanco and passed unanimously to *elect* the District's Officers, as listed above.

Ms. Nguyen, Notary Public in the State of Florida, administered the Oath of Office to Mr. Espinoza. In addition, Ms. Nguyen explained that following the meeting, Ms. Smoker and she will review the duties and responsibilities as a Board member with emphasis on the Sunshine Law, Financial Disclosure for Public Officials (2023 Form 1 must be completed electronically through the Florida Commission on Ethics Electronic Financial Disclosure Management System within thirty (30) days of appointment), and the Code of Ethics for Public Officials.

F. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

G. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

H. APPROVAL OF MINUTES

1. May 15, 2024, Regular Board Meeting

Ms. Nguyen presented the May 15, 2024, Regular Board Meeting and Public Hearing minutes and asked if there were any comments and/or changes.

There being no changes, a **motion** was made by Mr. Polanco, seconded by Ms. Gonzalez and unanimously passed approving the May 15, 2024, Regular Board Meeting and Public Hearing minutes, as presented.

I. OLD BUSINESS

1. Staff Report, as Required

There was no old business to discuss at this time.

Ms. Nguyen explained that she would like to take the meeting agenda out of order and discuss Administrative and Operational Matters, Item 1. Discussion Regarding Qualified Elector (Registered Voter) Certification next. The Board acknowledged Ms. Nguyen's request.

NOTE: Administrative and Operational Matters, Item 1. Discussion Regarding Qualified Elector (Registered Voter) Certification was discussed at this time.

J. NEW BUSINESS

1. Consider Resolution No. 2024-05 – Calling for a Landowners' Meeting

Ms. Nguyen presented Resolution No. 2024-05, entitled:

RESOLUTION NO. 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT ORDERING AND CALLING FOR A LANDOWNERS' MEETING AND PUBLIC NOTICE THEREOF FOR THE CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT'S ELECTION OF MEMBERS TO THE BOARD OF SUPERVISORS; AND PROVIDING AN EFFECTIVE DATE.

Ms. Nguyen read the title and explained the resolution. Ms. Nguyen provided the Election Procedures, proxy form and sample ballots. Furthermore, Ms. Nguyen stated that the term of office for Seat 1 (currently held by Karen Davila), Seat 2 (currently held by Eric Polanco), and Seat 5 (currently held by Ana Ibarra) are expiring in November 2024. A discussion ensued after which:

A **motion** was made by Ms. Davila, seconded by Ms. Gonzalez and passed unanimously approving and adopting Resolution No. 2024-05, as presented; setting the Landowners' Meeting for November 20, 2024, at 5:00 p.m. in the Kendall Executive Center second floor conference room located at 8785 SW 165 Avenue, Suite 200, Miami, Florida 33193; and authorizing publication of the Landowners' Meeting, as required by law.

K. ADMINISTRATIVE AND OPERATIONAL MATTERS

1. Discussion Regarding Qualified Elector (Registered Voter) Certification

NOTE: Thie item was discussed prior to New Business, Item 1. Consider Resolution No. 2024-05 - Calling for a Landowners' Meeting.

Ms. Nguyen advised, as of May 6, 2024, the District had 225 qualified electors. Ms. Nguyen explained that the Supervisors of the District will continue to be elected through Landowners' elections.

2. Consider Resolution No. 2024-06 – Authorizing Electronic Approvals & Check Signers

Resolution No. 2024-06 was presented, entitled:

RESOLUTION NO. 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT, AUTHORIZING THE ESTABLISHMENT OF A DISTRICT CHECKING/OPERATING ACCOUNT, DESIGNATING DISTRICT OFFICIALS AND/OR AUTHORIZED STAFF TO REVIEW, APPROVE AND ISSUE PAYMENT OF EXPENDITURES, SELECTING THE SIGNATORIES THEREOF; AND PROVIDING AN EFFECTIVE DATE.

Ms. Nguyen advised that due to the Board that occurred, it would be in order to designate a new District Official as an authorized electronic approver and re-elect authorized District Staff as electronic approvers and check signers. The flowing slate of names were suggested:

- Todd Wodraska
- Jason Pierman
- Patricia LasCasas
- Nancy Nguyen
- Karen Davila

A **motion** was made by Ms. Gonzalez, seconded by Mr. Polanco and unanimously passed to approve and adopt Resolution No. 2024-06, designating the authorized electronic approvers and check signers, as listed above.

L. BOARD MEMBER AND STAFF CLOSING COMMENTS

Mr. Espinoza thanked everyone for considering him, and he looks forward to serving on the Board. The Board members welcomed Mr. Espinoza.

Board members were reminded of their required 4-hour ethics training.

M. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Ms. Davila, seconded by Mr. Polanco and passed unanimously adjourning the Special Board Meeting at approximately 5:24 p.m.

_____ _____

Secretary/Assistant Secretary Chair/Vice Chair

MEMORANDUM

TO: District Manager

FROM: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
District Counsel

DATE: July 12, 2024

RE: 2024 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter 2024 – 136, Laws of Florida (HB 7013). The legislation establishes a 12-year term limit for members of popularly elected bodies governing independent special districts, excluding terms starting before November 5, 2024, and excluding certain districts. Supervisors of Community Development Districts (CDDs) do not have term limits. The act provides that the boundaries of independent special districts may only be changed by general law or special act. The law revises criteria for declaring special districts inactive, to include those with no revenue, expenditures, or debt for five consecutive fiscal years, and extends the objection period for proposed inactive status declarations from 21 to 30 days. The law stipulates that a special district deemed inactive can only use funds to service outstanding debt and fulfill existing bond covenants and contractual obligations. Additionally, the law repeals section 163.3756, F.S., to align the regulations for Community Redevelopment Agencies (CRAs) with those applicable to other special districts. The bill repeals sections 165.0615 and 190.047, F.S., which allow independent special districts and CDDs, respectively, to convert to a municipality without legislative approval.

Performance Measures and Standards

The legislation also mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024, or the end of their first full fiscal year, and to report annually on their achievements and performance. Furthermore, by December 1 of each subsequent year, each district must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives that were not met. The annual report must be published on the District's website.

For independent special fire control districts, the bill requires reporting on volunteer firefighter training by October 1 annually.

The legislation reduces the maximum ad valorem millage rate for mosquito control districts from 10 mills to one mill, allowing an increase to two mills via referendum, and requires submission of work plans and budgets to receive state funds. Lastly, the law prohibits the creation of new Neighborhood Improvement Districts (NIDs) after July 1, 2024, and mandates a performance review of existing NIDs by September 30, 2025.

The effective date of this act is July 1, 2024.

2. Chapter 2024 – 80, Laws of Florida (HB 433). The legislation prohibits political subdivisions from establishing, mandating, or requiring employers, including those contracting with political subdivisions, to meet heat exposure requirements not mandated by state or federal law. The law clarifies that it does not limit the authority of political subdivisions to establish heat exposure requirements[1] for their direct employees. Effective September 30, 2026, the law amends Florida's wage and employment benefits law, prohibiting political subdivisions from controlling or affecting wages or employment benefits provided by vendors, contractors, service providers, or other parties through purchasing or contracting procedures. In addition the law prohibits using wages or employment benefits as evaluation factors or awarding preferences based on them. The law removes the ability of local governments to require a minimum wage for certain employees under contract terms and states that these revisions do not impair contracts entered into before September 30, 2026. Lastly, this act prohibits local governments from adopting or enforcing regulations on employee scheduling, including predictive scheduling, by private employers except as expressly authorized or required by state or federal law, rule, regulation, or federal grant requirements. Except as otherwise provided, the effective date of this act is July 1, 2024.

3. Chapter 2024 – 204, Laws of Florida (HB 149). The legislation raises the maximum limit for continuing contracts under the Consultants' Competitive Negotiation Act (CCNA) from an estimated per-project construction cost of $4 million to $7.5 million, with an annual adjustment based on the Consumer Price Index (CPI). Starting July 1, 2025, and annually thereafter, the Department of Management Services (DMS) is mandated to adjust the maximum allowable amount for each project in a continuing contract according to the change in the June-to-June CPI for All Urban Consumers, as issued by the Bureau of Labor Statistics. DMS is required to publish the adjusted amount on its website. The effective date of this act is July 1, 2024.

4. Chapter 2024 – 202, Laws of Florida (HB 59). The legislation amends section 720.303, F.S., requiring Homeowner Associations (HOAs) to provide a physical or digital copy of the HOA's rules and covenants to all members by October 1, 2024. This requirement extends to all new members upon joining and includes providing updated copies whenever amendments to the rules or covenants occur. HOAs are authorized to set standards for the distribution method and timing for these documents. The law also stipulates that HOAs maintain certain official records, such as the HOA's declaration of covenants and any amendments, within the state for at least seven years. These records must be accessible to parcel owners for inspection or copying, either physically or electronically. The effective date of this act is July 1, 2024

[1] A standard to control an employee's exposure to heat or sun and mitigate its effects. This includes employee monitoring, water consumption, cooling measures, acclimation periods, informational notices, heat exposure programs, first-aid measures, protections for reporting heat exposure, and related reporting and recordkeeping.

5. Chapter 2024 – 221, Laws of Florida (HB 1203). The legislation establishes educational requirements for community association managers (CAMs) and HOA directors. By January 1, 2025, HOAs with 100 or more parcels must post certain official records on their website or application. It allows parcel owners to request a detailed accounting of any amounts owed to the HOA, and if not provided, the board forfeits any outstanding fine under specific conditions. The bill prohibits HOAs and their committees from imposing requirements on the interior of structures not visible from the frontage, adjacent property, common areas, or golf courses. The law also forbids the need for HOA or committee approval for central air-conditioning, heating, or ventilating systems if not visible from the frontage, adjacent property, common area, or golf course, and if they are similar to approved systems. Criminal penalties are introduced for HOA officers, directors, or managers accepting kickbacks. Additionally, HOAs cannot prevent homeowners from installing vegetable gardens and clotheslines in non-visible areas, and certain HOA election voting activities are classified as a first-degree misdemeanor. The effective date of this act is July 1, 2024.

6. Chapter 2024 – 44, Laws of Florida (HB 621). The legislation establishes section 82.036, F.S., creating a process for removing unauthorized persons (squatters) from residential property. Property owners or their authorized agents can file a verified complaint with the county sheriff, who, upon verifying the complainant's identity and ownership, must serve notice to the occupants to vacate immediately. The law grants immunity to the sheriff and property owner for any property loss or damage unless the removal is wrongful. It also establishes a civil cause of action for wrongful removal, allowing the wrongfully removed party to seek damages, court costs, and attorney fees. The effective date of this act is July 1, 2024.

7. Chapter 2024 – 147, Laws of Florida (SB 7020). The legislation amends section 1.01, F.S., the statute defining "registered mail," to broaden the range of acceptable delivery services for meeting statutory registered mail requirements in the state. The new definition of "registered mail" now explicitly includes any delivery service by the U.S. Postal Service or a private delivery service that provides proof of mailing or shipping and proof of delivery, confirmed by a receipt signed by the addressee or a responsible person at the delivery address. Additionally, "return receipt requested" is defined to encompass delivery confirmation services by the U.S. Postal Service or private delivery services that offer similar proof of delivery. These amendments are remedial in nature and apply retroactively. The effective date of this act is May 6, 2024.

8. Chapter 2024 – 263, Laws of Florida (HB 321). This legislation specifies that any individual who intentionally releases, organizes the release of, or causes the release of balloons inflated with lighter-than-air gas commits an act of littering and is subject to corresponding penalties[2]. However, children aged six or younger who engage in such activities are exempt from noncriminal littering infractions and associated penalties. The bill removes the exemption for balloons deemed biodegradable or photodegradable by Florida Fish and Wildlife Conservation rules. It also eliminates the provision allowing citizens to petition a circuit court to prevent the release of ten or more balloons. Additionally, the bill revises definitions in section 403.413, F.S., the Florida Litter Law, to include:

[2] The penalty for littering generally corresponds to the amount of litter discarded. ≤ 15 pounds or ≤ 27 cubic feet = Noncriminal infraction, punishable by a civil penalty of $150. > 15 pounds but ≤ 500 pounds or > 27 cubic feet but ≤ 100 cubic feet = First-degree misdemeanor, punishable by up to one year in jail and a $1,000 fine. > 500 pounds or > 100 cubic feet = Third-degree felony, punishable by up to five years' imprisonment and a $5,000 fine. It is the duty of all law enforcement officers to enforce Florida's Litter Law.

- "Dump," specifying that it encompasses the intentional release, organization of the release, or causation of the release of balloons.
- "Litter," explicitly adding balloons to the definition.

The effective date of this act is July 1, 2024.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: http://laws.flrules.org/.

MEMORANDUM

TO: District Manager

FROM: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
District Counsel

DATE: August 9, 2024

RE: 2024 Legislative Update – Supplemental Information

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. Below is a summary of an additional law that was not included in the 2024 Legislative Update.

Chapter 2024 – 184, Laws of Florida (HB 7063). The legislation, among other things, amends section 787.06, F.S., to require nongovernmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the nongovernmental entity under penalty of perjury, attesting that the nongovernmental entity does not use coercion for labor or services. Special districts, including community development districts, are defined as governmental entities under this statute. The effective date of this act is July 1, 2024.

For convenience, we have included a copy of the legislation referenced in this memorandum. In addition, attached is a form of the affidavit that nongovernmental entities will need to execute when entering, renewing, or extending a contract with a community development district or special district. We request that you include this supplemental memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel.

Enclosures (2)

RESOLUTION NO. 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Crestview West Community Development District (the "District") is a local unit of special-purpose government created and existing under and pursuant to Chapters 189 and 190, *Florida Statutes*, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. Upon its passage, this resolution shall become effective nunc pro tunc on October 1, 2024, and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 20th day of November, 2024.

ATTEST:	**CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT**
Secretary/Assistant Secretary	Chair/Vice Chair

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Program/Activity: **District Administration**
Goal: Remain compliant with Florida Law for all district meetings

Objectives:

- Notice all District regular meetings, special meetings, and public hearings.
- Conduct all post-meeting activities.
- District records retained in compliance with Florida Sunshine Laws.

Performance Measures:

- All Meetings publicly noticed as required.
  Achieved: Yes ☐ No ☐
- Meeting minutes and post-meeting action completed as evidenced by District Management's records.
  Achieved: Yes ☐ No ☐
- District records retained as required by law, and readily available to the public.
  Achieved: Yes ☐ No ☐

Program/Activity: **District Finance**
Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year proposed budget by June 15 and the final fiscal year budget by September 30.
- District amended fiscal year budget within 60 days following the end of the fiscal year.
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year proposed budget by June 15 and the final fiscal year budget by September 30.
  Achieved: Yes ☐ No ☐
- District amended budget within 60 days following the end of the fiscal year.
  Achieved: Yes ☐ No ☐
- District accounts receivable/payable processed for the year.
  Achieved: Yes ☐ No ☐
- "No findings" for annual financial audit (yes/no)
  Achieved: Yes ☐ No ☐
  - If "yes" explain: _____

Program/Activity: **District Operations**

Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s).
- Obtain all necessary contracted services for District operations and infrastructure.
- Determine all vendors are in compliance with contracts with District.

Performance Measures:

- District insurance policies reviewed and in place.

  Achieved: Yes ☐ No ☐

- Contracted Services obtained for all District operations.

  Achieved: Yes ☐ No ☐

- All District contracts in compliance.

  Achieved: Yes ☐ No ☐

RESOLUTION NO. 2024-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024 BUDGET ("AMENDED BUDGET"), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (the "Board") of the Crestview West Community Development District (the "District") is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

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

Section 1. The Amended Budget for Fiscal Year 2023/2024 attached hereto as Exhibit "A" is hereby approved and adopted by the Board.

Section 2. The Secretary/Assistant Secretary of the District is authorized by the Board to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 20th day of November, 2024.

ATTEST:

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT

By:_____
Secretary/Assistant Secretary

By:_____
Chairperson/Vice Chairperson

Crestview West
Community Development District

Amended Final Budget For
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024

CONTENTS

I AMENDED FINAL OPERATING FUND BUDGET

II AMENDED FINAL DEBT SERVICE FUND BUDGET

AMENDED FINAL BUDGET
CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Administrative Assessments	59,164	**59,850**	59,850
Maintenance Assessments	2,234	**2,234**	2,234
Debt Assessments	168,769	**168,769**	168,769
Other Revenues	0	**0**	0
Interest	240	**2,961**	2,961
TOTAL REVENUES	**$ 230,407**	**$ 233,814**	**$ 233,814**
EXPENDITURES			
MAINTENANCE EXPENDITURES			
Engineering - Annual Report/Inspections	1,000	**1,100**	1,100
Special Projects	600	**250**	0
Miscellaneous Maintenance	500	**250**	0
TOTAL MAINTENANCE EXPENDITURES	**$ 2,100**	**$ 1,600**	**$ 1,100**
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	4,000	**3,600**	3,600
Payroll Taxes	306	**275**	275
Management	20,148	**20,148**	20,148
Legal	7,000	**8,000**	6,990
Assessment Roll	6,500	**6,500**	6,500
Audit Fees	3,900	**3,900**	3,900
Insurance	6,600	**6,594**	6,594
Legal Advertisements	750	**4,500**	3,610
Miscellaneous	650	**650**	439
Postage	200	**130**	119
Office Supplies	375	**325**	301
Dues & Subscriptions	175	**175**	175
Trustee Fee	3,000	**3,000**	3,000
Continuing Disclosure Fee	350	**350**	350
Website Management	1,450	**1,450**	1,450
Administrative Contingency	450	**450**	0
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 55,854**	**$ 60,047**	**$ 57,451**
TOTAL EXPENDITURES	**$ 57,954**	**$ 61,647**	**$ 58,551**
REVENUES LESS EXPENDITURES	**$ 172,453**	**$ 172,167**	**$ 175,263**
Bond Payments	(158,643)	**(161,229)**	(161,229)
BALANCE	**$ 13,810**	**$ 10,938**	**$ 14,034**
County Appraiser & Tax Collector Fee	(4,603)	**(2,225)**	(2,225)
Discounts For Early Payments	(9,207)	**(8,062)**	(8,062)
EXCESS/ (SHORTFALL)	**$ -**	**$ 651**	**$ 3,747**
Carryover From Prior Year	0	**0**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 651**	**$ 3,747**

FUND BALANCE AS OF 9/30/23	$29,837
FY 2023/2024 ACTIVITY	$651
FUND BALANCE AS OF 9/30/24	$30,488

.

AMENDED FINAL BUDGET

CRESTVIEW WEST COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Interest Income	250	**8,479**	8,479
NAV Tax Collection	158,643	**161,229**	161,229
Total Revenues	**$ 158,893**	**$ 169,708**	**$ 169,708**
EXPENDITURES			
Principal Payments	55,000	**56,000**	56,000
Interest Payments	100,150	**101,270**	101,270
Bond Redemption	3,743	**0**	0
			.
Total Expenditures	**$ 158,893**	**$ 157,270**	**$ 157,270**
Excess/ (Shortfall)	**$ -**	**$ 12,438**	**$ 12,438**

FUND BALANCE AS OF 9/30/23	$184,096
FY 2023/2024 ACTIVITY	$12,438
FUND BALANCE AS OF 9/30/24	$196,534

Notes
Reserve Fund Balance = $39,658*. Revenue Fund Balance = $156,876*.
Revenue Fund Balance To Be Used To Make 11/1/2024 Principal &
Interest Payment Of $105,075 -
Principal Payment Of $55,000 & Interest Payment Of $50,075.
* Approximate Amounts

Series 2014 Bond Information

Original Par Amount =	$2,462,000	Annual Principal Payments Due:
Interest Rate =	4.00% - 5.00%	November 1st
Issue Date =	November 2014	Annual Interest Payments Due:
Maturity Date =	November 2044	May 1st & November 1st
Par Amount As Of 9/30/24:	$2,026,000	

November 20, 2024

RE: Crestview West Community Development District

The Crestview West Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2024, September 30, 2025 and September 30, 2026; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the Crestview West Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2024, September 30, 2025 and September 30, 2026 audits. The proposed fee for the audit for fiscal year ending September 30, 2024 is $3,600.00. The proposed fee for the audit for fiscal year ending September 30, 2025 is $3,700.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is $3,800.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is $3,900.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is $4,000.00. The approved fee for the fiscal year ending September 30, 2023 audit, which Grau & Associates has completed, was $3,900.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is $4,000.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025 and September 30, 2026 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).

Special District Services, Inc.

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

CRESTVIEW WEST

Community Development District

Proposal Due: August 21, 2024
4:00PM

Submitted to:
Crestview West
Community Development District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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August 21, 2024

Crestview West Community Development District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024-2026, with an option for two (2) additional annual renewals.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

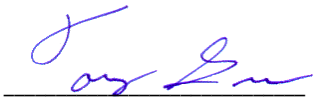
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners | **11** Professional Staff | **2** Administrative Professionals

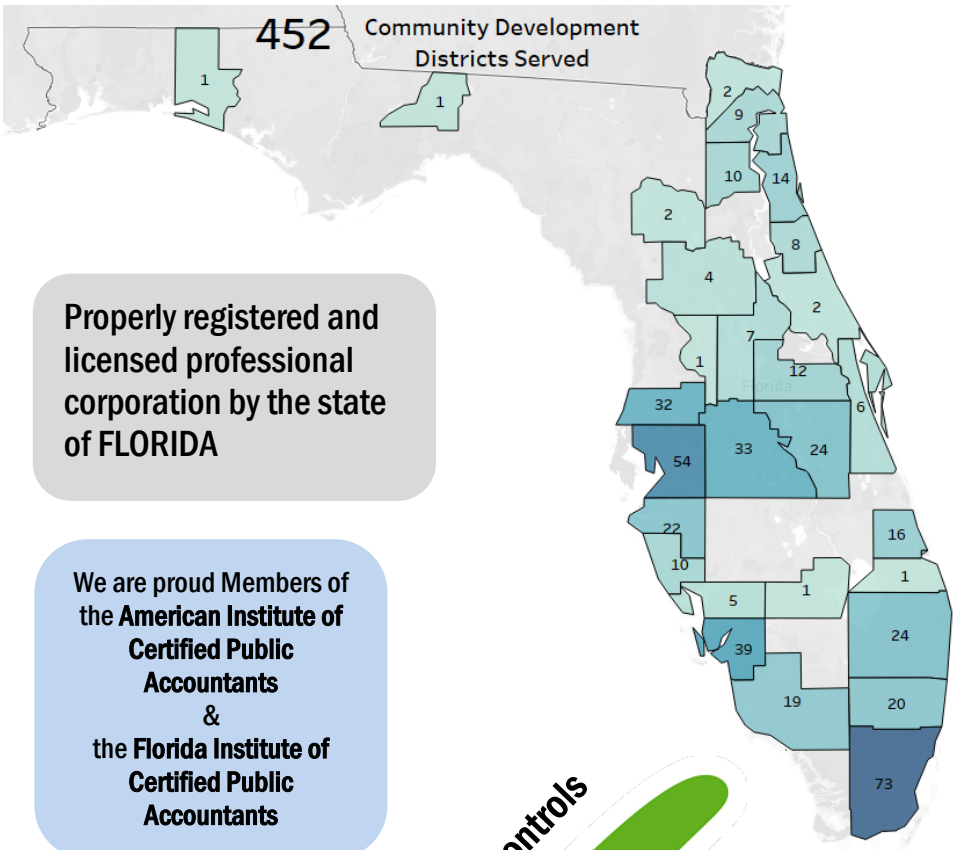


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AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

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

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, 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, 2025. 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

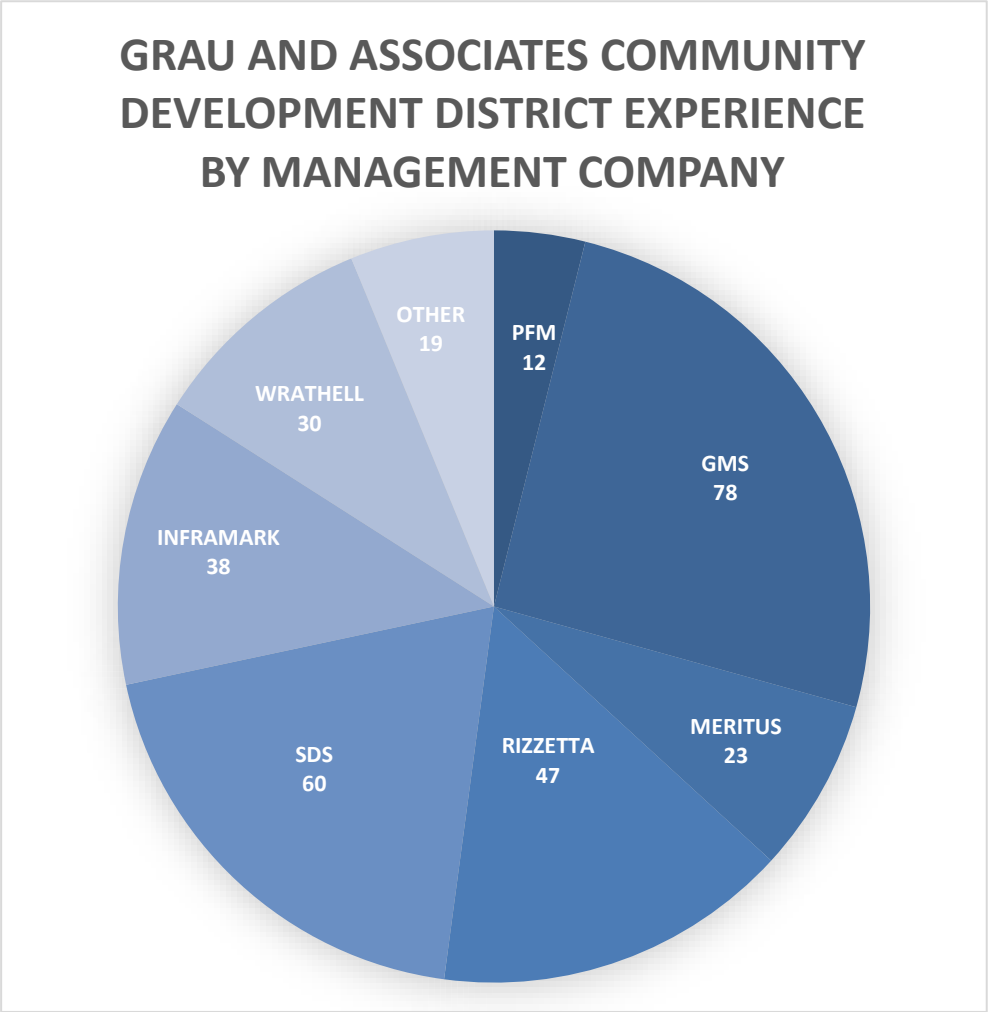
850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

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: 32 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 48 hours; Accounting, Auditing and Other: 33 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

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

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

YOUR ENGAGEMENT TEAM

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

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

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



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

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



Antonio 'Tony 'J. Grau, CPA
Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida 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	32
Accounting, Auditing and Other	58
Total Hours	90 (*includes of 4 hours of Ethics CPE)*



David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

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

Education

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

Certifications and Certificates

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

Clients Served *(partial list)*

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

Professional Education (over the last two years)

Course	**Hours**
Government Accounting and Auditing	*48*
Accounting, Auditing and Other	*33*
Total Hours	81 (*includes 4 hours of Ethics CPE)*

Professional Associations

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

References



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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

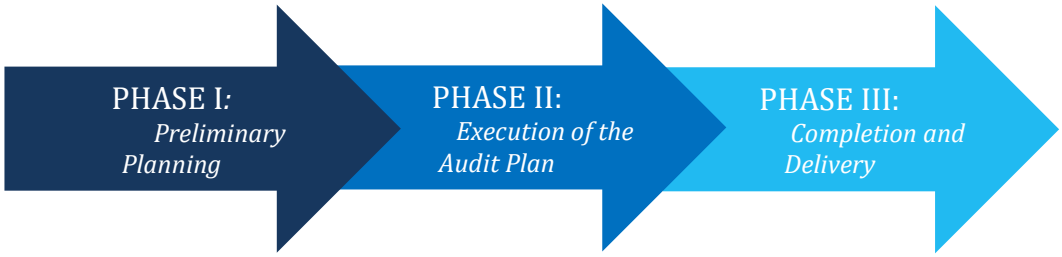
AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

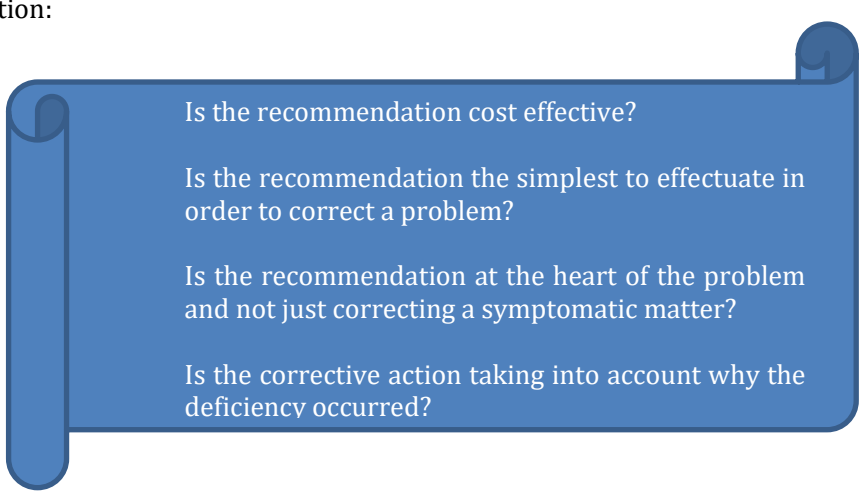
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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, 2024-2028 are as follows:

Year Ended September 30,	Fee
2024	$3,600
2025	$3,700
2026	$3,800
2027	$3,900
2028	$4,000
TOTAL (2024-2028)	**$19,000**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional debt is 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
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo 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
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
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-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
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 Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**490**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73 Current Arbitrage Calculations

We look forward to providing Crestview West 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.