



**REAGAN LANDING
COMMUNITY DEVELOPMENT
DISTRICT**

**MANATEE COUNTY
REGULAR BOARD MEETING
OCTOBER 19, 2026
1:00 P.M.**

**Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410**

www.reaganlandingcdd.org

561.630.4922 Telephone

877.SDS.4922 Toll Free

561.630.4923 Facsimile

AGENDA
REAGAN LANDING
COMMUNITY DEVELOPMENT DISTRICT
Del Webb Catalina Sales Center
4844 Starlight Beach Lane
Lakewood Ranch, Florida 34211
REGULAR BOARD MEETING
October 19, 2026
1:00 P.M.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to the Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
 - 1. July 20, 2026 Regular Board Meeting & Public Hearing.....Page 2
- G. Old Business
- H. New Business
 - 1. Consider Resolution No. 2026-13 – Goals and Objectives Annual Report.....Page 7
 - 2. Consider Resolution No. 2026-14 – Adopting a Fiscal Year 2025/2026 Amended Budget...Page 10
 - 3. Consider Approval of Agreement for Environmental Services.....Page 15
- I. Auditor Selection Committee
 - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 21
- J. Administrative Matters
- K. Board Member Comments
- L. Adjourn

Publication Date
2026-10-09

Subcategory
Miscellaneous Notices

REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Reagan Landing Community Development District will hold Regular Meetings in the offices of Del Webb Catalina Sales Center located at 4844 Starlight Beach Lane, Lakewood Ranch, Florida 34211 at 1:00 p.m. on the following dates:

October 19, 2026

November 16, 2026

January 18, 2027

February 15, 2027

March 15, 2027

April 19, 2027

May 17, 2027

June 21, 2027

July 19, 2027

August 16, 2027

September 20, 2027

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the Districts website or by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922 prior to the date of the particular meeting.

From time to time one or more Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Meetings 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 (941) 223-2475 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 without advertised notice.

REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT

www.reaganlandingcdd.org

PUBLISH: SARASOTA HERALD TRIBUNE 10/09/26 #12688261

**REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
JULY 20, 2026**

A. CALL TO ORDER

The July 20, 2026, Regular Board Meeting of the Reagan Landing Community Development District (the “District”) was called to order at 1:02 p.m. in the Del Webb Catalina Sales Center located at 4844 Starlight Beach Lane, Lakewood Ranch, Florida 34211.

B. PROOF OF PUBLICATION

Proof of publication was presented which showed that notice of the Regular Board Meeting had been published in the *Sarasota Herald Tribune* on June 29, 2026, and July 6, 2026, as legally required.

C. ESTABLISH QUORUM

A quorum was established with the following Supervisors in attendance:

Chairman Christopher Pereira, Vice Chairman Steve Platke and Supervisors Daniel Gomez and Alexander Burseth.

Also in attendance were District Manager Michelle Krizen of Special District Services, Inc.; District Counsel Alyssa Willson of Kutak Rock (via phone); and District Engineer Strickland Smith of Heidt Design, LLC (via phone).

Also present was Steve Grapenthien.

D. ADDITIONS OR DELETIONS TO AGENDA

There was a consensus of the Board to add a discussion regarding the RFP for an auditor under New Business.

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

There were no comments from the public.

F. APPROVAL OF MINUTES

1. May 18, 2026, Regular Board Meeting

A **motion** was made by Mr. Burseth, seconded by Mr. Pereira and passed unanimously approving the minutes of the May 18, 2026, Regular Board Meeting, as presented.

The Regular Board Meeting was then recessed and the Public Hearing was opened.

G. PUBLIC HEARING

1. Proof of Publication

Proof of publication was presented which showed that notice of the Public Hearing had been published in the *Sarasota Herald Tribune* on June 29, 2026, and July 6, 2026, as legally required.

2. Receive Public Comment on Fiscal Year 2026/2027 Final Budget

It was noted that this budget was consistent with what was previously presented.

There were no comments or questions at this time.

The Public Hearing was then closed and the Regular Board Meeting was reconvened.

3. Consider Resolution No. 2026-08 – Adopting a Fiscal Year 2026/2027 Final Budget

Resolution No. 2026-08 was presented, entitled:

RESOLUTION 2026-08 [FY 2026/2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026/2027 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Mr. Pereira, seconded by Mr. Gomez and passed unanimously adopting Resolution No. 2026-08, as presented.

4. Consider Resolution No. 2026-09 – Adopting a Fiscal Year 2026/2027 Annual Assessment

Resolution No. 2026-09 was presented, entitled:

RESOLUTION 2026-09 [FY 2026/2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE REAGAN LANDING 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.

A **motion** was made by Mr. Burseth, seconded by Mr. Gomez and passed unanimously adopting Resolution No. 2026-09, as presented.

H. OLD BUSINESS

There were no Old Business items to come before the Board.

I. NEW BUSINESS

1. Consider Resolution No. 2026-10 – Ratifying Sale of Series 2026 Bonds

Resolution No. 2026-10 was presented, entitled:

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING, AND APPROVING THE SALE OF THE REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2026 (2026 PROJECT AREA); RATIFYING, CONFIRMING, AND APPROVING THE ACTIONS OF THE CHAIRMAN, VICE CHAIRMAN, TREASURER, SECRETARY, ASSISTANT SECRETARIES, AND ALL DISTRICT STAFF REGARDING THE SALE AND CLOSING OF THE REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2026 (2026 PROJECT AREA); DETERMINING SUCH ACTIONS AS BEING IN ACCORDANCE WITH THE AUTHORIZATION GRANTED BY THE BOARD; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

This resolution ratifies all action taken by staff outside of meetings in conjunction with the 2026 bond series and all actions needed in order to finalize the bond issuance.

A **motion** was made by Mr. Pereira, seconded by Mr. Gomez and passed unanimously adopting Resolution No. 2026-10, as presented.

2. Consider Boundary Amendment Funding Agreement

The boundary agreement has been planned for since the beginning of the project and is discussed in the engineer's report as a potential expansion area. The District is looking to add 59 +/- acres to its boundaries. As part of this process the Manatee County Board of Commissioners will have to approve the expansion.

A **motion** was made by Mr. Pereira, seconded by Mr. Gomez and passed unanimously approving the Boundary Amendment Funding Agreement, as presented.

3. Consider Resolution No. 2026-11 – Authorizing Boundary Amendment

Resolution No. 2026-11 was presented, entitled:

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT DIRECTING THE CHAIRMAN AND DISTRICT STAFF TO REQUEST THE PASSAGE OF AN ORDINANCE BY THE MANATEE COUNTY BOARD OF COUNTY COMMISSIONERS, AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THAT PROCESS; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Mr. Pereira, seconded by Mr. Gomez and passed unanimously adopting Resolution No. 2026-11, in substantial form.

4. Consider Fiscal Year 2026/2027 Funding Agreement

A **motion** was made by Mr. Pereira, seconded by Mr. Gomez and passed unanimously approving the Fiscal Year 2026/2027 Funding Agreement, as presented.

5. Consider Agreement for Maintenance of District Improvements

This agreement has been contemplated over several meetings. The District owns assets however the HOA is a better option for performing some of the maintenance. Exhibit A shows that the District will be responsible for lake bank erosion and the HOA will maintain for water quality and weeds.

A **motion** was made by Mr. Pereira, seconded by Mr. Gomez and passed unanimously approving the Agreement for Maintenance of District Improvements, as presented.

6. Consider Resolution No. 2026-12 – Adopting a Fiscal Year 2026/2027 Meeting Schedule

Resolution No. 2026-12 was presented, entitled:

RESOLUTION NO. 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2026/2027 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

The December meeting was removed due to its proximity to holidays, however, if needed, an additional meeting will be scheduled.

A **motion** was made by Mr. Pereira, seconded by Mr. Gomez unanimously adopting Resolution No. 2026-12, as amended.

7. Discussion Regarding Preserve Agreement

The wetland areas are ready to convey. Currently, the Ecologic contract with the developer incorporates all three areas: preserves, water quality and erosion in one contract. Alex will discuss

with Ecologic to have the proposals broken apart and presented to the corresponding entity for partial reassignment of contract or a new agreement, as deemed appropriate.

J. ADMINISTRATIVE MATTERS

There was a consensus of the Board to cancel the August 17, 2026, meeting. The next meeting will be September 21, 2026.

K. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

District Counsel and the Engineer were available for questions. There were none.

L. ADJOURNMENT

There being no further business to come before the Board, Mr. Pereira made a **motion**, seconded by Mr. Gomez and passed unanimously adjourning the meeting at 1:27 p.m.

Chairperson

Secretary

RESOLUTION NO. 2025-13

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

WHEREAS, the Reagan Landing Community Development District (the “District”) is a local unit of special-purpose government organized 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, and creating Section 189.0694, Florida Statutes; and

WHEREAS, the District adopted Resolution 2025-19 on November 12, 2025, establishing goals and objectives for the District and creating performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, pursuant to Section 189.0694, Florida Statutes, the District must adopt and publish on its website an annual report prior to December 1st of each year, describing the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination, and any goals or objectives the district failed to achieve.

WHEREAS, the District Manager has the annual report of the District’s goals, objectives, and performance measures and standards attached hereto and made a part hereof as **Exhibit A** (the “Annual Report”) and presented the Annual Report 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 annual report of the goals, objectives and performance measures and standards.

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

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 Annual Report regarding the District’s success or failure in achieving the adopted goals and objectives and directs the District Manager to take all necessary actions to comply with Section 189.0694, Florida Statutes.

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. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 19th day of October, 2026.

ATTEST:

**REAGAN LANDING COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Annual Report of Performance Measures/Standards

Exhibit A

Program/Activity: District Administration

Goal: Remain compliant with Florida Law for all district meetings

Objectives:

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

Performance Measures:

- All Meetings publicly noticed as required (**YES**)
- Meeting minutes and post-meeting action completed (**YES**)
- District records retained as required by law (**YES**)

Program/Activity: District Finance

Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year budget
- District amended budget at end of fiscal year
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year budget (**YES**)
- District amended budget at end of fiscal year (**YES**)
- District accounts receivable/payable processed for the year (**YES**)
- “No findings” for annual financial audit (**NO**)
 - o If “yes” explain

Program/Activity: District Operations

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

Objectives:

- Annual renewal of District insurance policy(s)
- Contracted Services for District operations in effect
- Compliance with all required permits

Performance Measures:

- District insurance renewed and in force (**YES**)
- Contracted Services in force for all District operations (**YES**)
- Permits in compliance (**YES**)

RESOLUTION NO. 2026-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2025/2026 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Reagan Landing Community Development District (“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 REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2025/2026 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized 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 19th day of October, 2026.

ATTEST:

**REAGAN LANDING
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Reagan Landing Community Development District

**Amended Final Budget For
Fiscal Year 2025/2026
November 12, 2025 - September 30, 2026**

CONTENTS

- I AMENDED FINAL OPERATING FUND BUDGET**
- II AMENDED FINAL DEBT SERVICE FUND BUDGET**

AMENDED FINAL BUDGET
REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
NOVEMBER 12, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 11/12/25 - 9/30/26	AMENDED FINAL BUDGET 11/12/25 - 9/30/26	YEAR TO DATE ACTUAL 11/12/25 - 9/29/26
REVENUES			
O & M Assessments	0	0	0
Developer Contribution	172,000	96,175	96,175
Debt Assessments	0	0	0
Interest Income	200	2	2
TOTAL REVENUES	\$ 172,200	\$ 96,177	\$ 96,177
EXPENDITURES			
Administrative Expenditures			
Supervisor Fees	0	0	0
Payroll Taxes (Employer)	0	0	0
Management	30,000	30,000	30,000
Legal	24,000	37,500	26,726
Assessment Roll	5,000	5,000	5,000
Audit Fees	0	0	0
Arbitrage Rebate Fee	0	0	0
Insurance	6,500	5,000	5,000
Legal Advertisements	24,000	9,500	7,902
Miscellaneous	2,500	2,000	1,376
Postage	300	420	394
Office Supplies	1,200	1,925	1,868
Dues & Subscriptions	175	150	150
Trustee Fee	0	0	0
Website Management	2,500	2,500	2,500
Continuing Disclosure Fee	0	0	0
Total Administrative Expenditures	\$ 96,175	\$ 93,995	\$ 80,916
Maintenance Expenditures			
Engineering/Inspections	25,000	2,000	57
Lake Bank Maintenance	10,200	0	0
Preserve Maintenance	10,200	0	0
Pipe Inspection/Maintenance	10,200	0	0
Miscellaneous Maintenance	10,200	0	0
Maintenance/Contingency	10,225	0	0
Total Maintenance Expenditures	\$ 76,025	\$ 2,000	\$ 57
TOTAL EXPENDITURES	\$ 172,200	\$ 95,995	\$ 80,973
REVENUES LESS EXPENDITURES	\$ -	\$ 182	\$ 15,204
Bond Payments	-	0	0
BALANCE	\$ -	\$ 182	\$ 15,204
County Appraiser & Tax Collector Fee	-	0	0
Discounts For Early Payments	-	0	0
EXCESS/ (SHORTFALL)	\$ -	\$ 182	\$ 15,204

FUND BALANCE AS OF 9/30/25
FY 2025/2026 ACTIVITY
FUND BALANCE AS OF 9/30/26

\$0
\$182
\$182

AMENDED FINAL BUDGET
REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2026
FISCAL YEAR 2025/2026
NOVEMBER 12, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2025/2026 BUDGET 11/12/25 - 9/30/26	AMENDED FINAL BUDGET 11/12/25 - 9/30/26	YEAR TO DATE ACTUAL 11/12/25 - 9/29/26
REVENUES			
Interest Income	0	925	908
Bond Proceeds (2025)	0	82,633	82,633
NAV Assessment Collection	0	0	0
Total Revenues	\$ -	\$ 83,558	\$ 83,541
EXPENDITURES			
Principal Payments	0	0	0
Interest Payments	0	24,177	24,177
Bond Redemption	0	0	0
Total Expenditures	\$ -	\$ 24,177	\$ 24,177
Excess/ (Shortfall)	\$ -	\$ 59,381	\$ 59,364

FUND BALANCE AS OF 9/30/25	\$0
FY 2025/2026 ACTIVITY	\$59,381
FUND BALANCE AS OF 9/30/26	\$59,381

Notes

Reserve Fund Balance = \$58,456.25*. Revenue Account Balance = \$925*

11/1/26 Interest Payment Of \$90,663 To Be Developer Funded.

Capitalized Interest Was Set-Up Through May 2026.

Capital Projects Bond Proceeds = \$3,342,367. Total Bond Proceeds = \$3,425,000.

FY 2025/2026 Cost Of Issuance = \$269.350.

FY 2025/2026 Original Issue Discount = \$4,681.

Fiscal Year 2025/2026 Capital Outlay = \$3,100,000 (Projected)*.

* Approximate Amounts

Series 2026 Bond Information

Original Par Amount =	\$3,425,000	Annual Principal Payments Due:
Interest Rate =	4.00% - 5.625%	May 1st
Issue Date =	March 2026	Annual Interest Payments Due:
Maturity Date =	May 2056	November 1st

Par Amount As Of 9/30/26 = \$3,425,000

AGREEMENT FOR ENVIRONMENTAL SERVICES



Proposal Date: July 21, 2026

This Agreement is made effective by and between:

“Client”

Name: Reagan Landing CDD
Address: c/o Pulte Homes
24311 Walden Center Drive, Suite 300
Bonita Springs, FL 34134

Phone:
Representative: Mr. Alex Burseth
Email: Alexander.Burseth@Pulte.com

“Eco-Logic Services”

Name: Eco-Logic Services LLC
Address: PO Box 18204
Sarasota, FL 34276

Phone: (941) 302-1206
Representative: Peter Nabor
Email: Pete@Eco-Logic-Services.com

Project: Reagan Landing Phase 1

Project Location: Manatee County, FL

Fee Type: Unit price per attached Scope of Services

Retainer: No

Scope of Services: Attached

Special Conditions:

- This document is a proprietary product produced by Eco-Logic Services and represents a considerable investment of resources with no compensation. Any reproduction, transmittal, or reuse of this document, or any portion thereof, by any third party without the express written consent of Eco-Logic Services is prohibited under penalty of legal action.
- All rates and fees shall be subject to renegotiation if this Agreement is not signed and returned within thirty days of date above.
- This Agreement with the attached Scope of Services and Terms and Conditions constitute the complete agreement between Eco-Logic Services and Client with respect to the scope of services hereunder.

Eco-Logic Services LLC

By: 
Print Name: Peter Nabor
Title: Principal / Senior Project Scientist
Date: July 21, 2026

Reagan Landing CDD

By: _____
Print Name: _____
Title: _____
Date: _____

REAGAN LANDING

PHASE 1



1.0 Preserve Maintenance

Eco-Logic Services will perform necessary management services on the preserved wetland buffers and the upland preservation areas (i.e., areas between the buffer and silt fence), as required by the permits for Phase 1 at the Reagan Landing site (all shaded green on Figure 1). Maintenance will be performed on a quarterly basis (4 events per year) to meet the regulatory requirements for the site and will include herbicide treatment only.

The treatment areas will be aggressively maintained to enhance growth of beneficial native species and to preclude growth of invasive species which would affect permit compliance in the treatment areas. Target species include those species listed in the Florida Exotic Pest Plant Council's 2023 Invasive Plant List. Eco-Logic Services will perform maintenance services using selective applications of appropriate herbicides specifically designed and labeled for such use. All herbicide treatments will be supervised by a state-certified aquatic herbicide applicator. Because the amount of vegetation treated should be minimal or herbaceous in nature, the treated vegetation will be left standing in place to naturally decompose. If directed by the Client, manual cutting and/or removal of treated material may be provided and billed based on an estimated additional fee under the Additional Services task or as an addendum to this Agreement.

2.0 Additional Services

Additional services requested by the Client will be provided and billed as agreed to in writing (including email) under this task. Significant items will be performed under an addendum to this Agreement. Additional Services may include meetings, coordination or negotiation with the regulatory agencies regarding permit compliance, or other services not specifically detailed in this Scope of Services. Eco-Logic Services is pleased to provide these services, and any fees associated with this task will be incurred only at the request of, or with prior authorization of the Client.

3.0 Cost

Compensation for services rendered pursuant to this Agreement will be paid based on the following:

- 1.0 Preserve Maintenance.....4 events per year at \$2,350/event**
- 2.0 Additional Services..... to be billed as requested**

Invoices will be submitted monthly based on the schedule of services and assumptions provided in this proposal. Additional services will be provided subject to additional compensation, based on verbal or written authorization by the Client. The Client shall pay all invoices within thirty days of receipt. The services specified above will be provided without interruption based upon automatic annual renewals. Eco-Logic Services has the option of increasing the fees up to five percent each calendar year until this Agreement is terminated pursuant to the Terms and Conditions of this Agreement.

4.0 Assumptions of this Proposal

- 4.1 The Client will make provision for Eco-Logic Services to enter the work area as required to perform services under this Agreement.
- 4.2 Upon request or as required to perform the services under this Agreement, the Client will provide all relevant plans and permits.
- 4.3 This proposal was prepared using the best information available to us at the time this Scope was compiled. Additional materials or services will be provided for additional compensation through a written amendment to this Agreement.
- 4.4 This Agreement does not include permit modifications, negotiations with regulatory agencies, or corrective actions for compliance issues.
- 4.5 Native vines (i.e., grapevine), native “weedy plants” (i.e., ragweed and dog fennel), or native upland species will not be targeted in the treatment areas. If control of these plants is desired by the Client or required by an agency, maintenance will be performed for an additional fee via an addendum to this Agreement.
- 4.6 The proposed level of preserve maintenance will be acceptable to the agencies. Additional events or treatment specifications will require additional fees via an addendum to this Agreement.
- 4.7 Preserve maintenance is prescribed to maintain compliance with the requirements for invasive species coverage. Habitat management services are not included in this Agreement.
- 4.8 The selective use of standard aquatic herbicides (including glyphosate) will be accepted as an appropriate maintenance methodology within the treatment areas. If these products are restricted, banned or otherwise not allowed to be used on the site, additional fees for alternative products will likely be required.
- 4.9 Cutting and/or removal of dead or undesirable plant material is not included in this Agreement. If any hand removal is desired by the Client, or required by any agency, this service will be provided and billed as additional services as a contract addendum or as a separate Scope of Services.
- 4.10 No trash cleanup is included in this proposal. Service requests for trash cleanup will be performed based on an estimated additional fee provided in writing prior to the event.
- 4.11 Client will provide access to each area and a map showing designated access points for access to and around the entirety of each area with a utility vehicle. Reduced access may result in reduced service or additional fees.
- 4.12 The fees in this Agreement do not include any sales, value added, or other taxes that may be required by the government. Any such taxes will be added to invoices as required.
- 4.13 All work products under this Agreement may be used in marketing, advertising, resume, and other similar business development materials. Use of such materials shall be in accordance with industry standards and normal business practices.
- 4.14 This proposal is offered as a package and if only a portion of the proposal is selected, Eco-Logic Services reserves the right to adjust the fees for the tasks selected.



Figure 1. Site map for Reagan Landing community showing locations of the proposed work areas.

TERMS AND CONDITIONS

DESCRIPTION OF SERVICES: Eco-Logic Services will provide the services described in the Scope of Services included in this Agreement to the Client for the stated fee in accordance with these terms and conditions:

PAYMENT: Client agrees to pay Eco-Logic Services according to the Fee Schedule provided in the attached Scope of Services. Invoices shall be submitted monthly for the work performed in the previous month. If any invoice is not paid within 30 days, interest will be added to and payable on all overdue amounts at 1.5% per month (18% per year) or the maximum legal rate of interest allowable. Client shall pay all costs of collection, including without limitation, reasonable attorney fees. If Client disputes any portion of an invoice, the Client must notify Eco-Logic Services in writing of the disputed item within 10 days of the date of the invoice. If any invoice is not paid in full within 60 days of the invoice date, Eco-Logic Services may immediately suspend all or any portion of the services until payment is received in full and Eco-Logic Services has the option to treat such failure to pay as a material breach of this Agreement and/or seek legal remedies.

LIMITATION OF LIABILITY: Neither party will be liable for breach-of-contract damages suffered by the other that are remote or speculative, or that could not reasonably have been foreseen on entry into this agreement. Eco-Logic Services' liability for any breach-of-contract claims under this agreement will not exceed the Compensation received from the Client under this agreement over a six-month period immediately preceding the claim. No claim may be brought against Eco-Logic Services in contract or tort more than one year after the cause of action arose. Any claim, suit, demand or action brought under this Agreement shall be directed and/or asserted only against Eco-Logic Services and not against any employees, shareholders, officers or directors of Eco-Logic Services.

TERM: This Agreement will terminate automatically upon completion of the Scope of Services by Eco-Logic Scope of Services. For ongoing services tasks, the portion of the Agreement directly related to that task will continue in effect until terminated by either party upon 30 days written notice to the other party. In the event of any termination, Eco-Logic Services shall be paid for all services rendered and reimbursables incurred through the date of notice of termination plus this 30-day period.

FORCE MAJEURE: If performance of this Agreement or any obligations under this Agreement is prevented, restricted, or interfered with, either temporarily or permanently, by causes beyond either party's reasonable control ("Force Majeure"), then the obligations of this Agreement shall be suspended to the extent necessary by such event. The term "Force Majeure" shall include without limitation acts of nature, severe weather or other catastrophic conditions, orders or acts of military or civil authority, or by state or national emergencies, riots, or wars, or work stoppages, or any other similar event beyond the reasonable control of either party.

DISPUTE RESOLUTION: The parties will attempt to resolve any dispute out of or relating to this Agreement through friendly negotiations amongst the parties. If the matter is not resolved by negotiation, the matter will be submitted to mediation, in accordance with any statutory rules of mediation. If mediation is not successful in resolving the entire dispute, or is unavailable, any outstanding issues will be submitted to final and binding arbitration under the rules of the American Arbitration Association and will be done within Sarasota County, Florida. The arbitrator's award will be final, and judgement may be entered upon it by any court having proper jurisdiction.

SEVERABILITY: If any provision of this Agreement will be held to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable as if the invalid or unenforceable had never been contained within.

NOTICE: Any notice or communication required or permitted under this Agreement shall be sufficiently given if delivered in person or by certified or registered mail or via email, with receipt of reply, to the party entitled thereto at the address set forth in the opening portion of this Agreement.

WAIVER OF CONTRACTUAL RIGHT: The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

CONSTRUCTION AND INTERPRETATION: The rule requiring construction or interpretation against the drafter is waived. This document shall be deemed as if it were drafted by both parties in a mutual effort.

ATTORNEY'S FEES TO PREVAILING PARTY: In any action arising hereunder or any separate action pertaining to the validity of this Agreement, the prevailing party shall be awarded reasonable attorney's fees and costs, both in the trial court and appeal.

ENTIRE AGREEMENT: This Agreement contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written concerning the subject matter of this Agreement. The Agreement supersedes any prior written or oral agreements between the parties.

REAGAN LANDING COMMUNITY DEVELOPMENT DISTRICT
RANKING OF AUDITOR PROPOSALS
FOR FISCAL YEAR ENDING 9/30/26

Audit Firms			
Criteria	Point Range	Grau & Associates	McIntosh CPA
<u>Ability of Personnel:</u> (E.g., geographic locations of the firms headquarters of permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load).	1-10	9	9
<u>Proposer's Experience:</u> (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).	1-10	9	8
<u>Understanding of Scope of Work:</u> Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	1-10	9	9
<u>Ability to Furnish the Required Services:</u> 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.	1-10	9	9
<u>Price:</u> Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.	1-10	9	8
TOTAL POINTS	50	45	43
BID PRICE - 2025/2026 AUDIT		\$3,800.00	\$4,000.00
BID PRICE - 2026/2027 AUDIT		\$3,900.00	\$4,100.00
BID PRICE - 2027/2028 AUDIT		\$4,000.00	\$4,200.00
BID PRICE - 2028/2029 AUDIT		\$4,100.00	\$4,300.00
BID PRICE - 2029/2030 AUDIT		\$4,200.00	\$4,400.00
COMMENTS:		Currently the auditing firm for more than	Partner has worked on audits for
		300 Special Districts and Governmental Entities.	over 200 Special Districts and Governmental Entities.
RECOMMENDATION:		Both Firms are capable of performing the audit. Management recommends that Grau & Associates, the firm with the most experience and the	
		low bidder, be selected to perform the September 30, 2026, 2027 and 2028 annual audits, with an option subject to fee adjustments for inflation,	
		to perform the fiscal year end audits for the two following years (FYE 9/30/29 and FYE 9/30/30).	

Note: 2026/2027 Budget For Audit Services is \$4,500.00



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

REAGAN LANDING
Community Development District

Proposal Due: August 25, 2026
4:00AM

Submitted to:

Reagan Landing
Community Development District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

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



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

	PAGE
EXECUTIVE SUMMARY / TRANSMITTAL LETTER	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES	17
SUPPLEMENTAL INFORMATION	19



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 25, 2026

Reagan Landing 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 years ended September 30, 2026-2028, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Reagan Landing 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 with 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

A handwritten signature in blue ink, appearing to read 'Antonio J. Grau', is written over a horizontal line.

Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



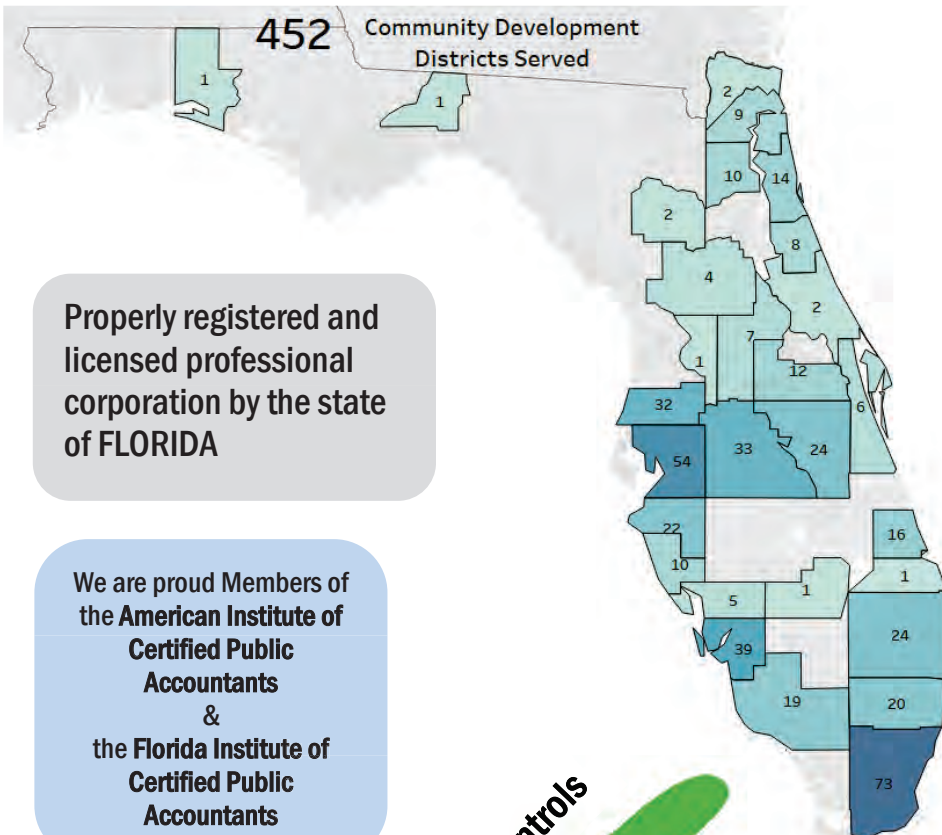
3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls



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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

November 18, 2025

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

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

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.

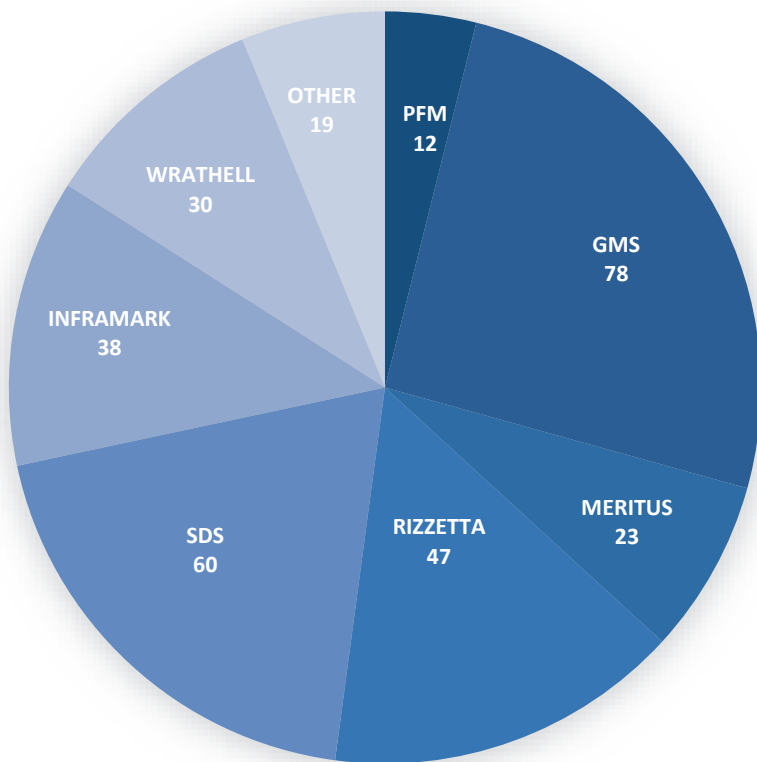
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government Accounting, Auditing:

32 hours; Accounting, Auditing and Other:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	58
Total Hours	90 (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	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verona Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

Professional Education (over the last two years)

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

Professional Associations/Memberships

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$3,800
2027	\$3,900
2028	\$4,000
2029	\$4,100
2030	<u>\$4,200</u>
TOTAL (2026-2030)	<u>\$20,000</u>

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

We look forward to providing Reagan Landing 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



2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Reagan Landing Community Development District

Prepared By:
McIntosh CPA

August 25, 2026

Table of Contents

Transmittal Letter.....	2
Statement of Understanding and Scope of Work	3
Qualifications, and Experience.....	6
Personnel.....	7
Schedule of Fees	8
Appendix	9

Transmittal Letter



August 25, 2026

Board of Supervisors
Reagan Landing Community Development District
Manatee County, FL

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Reagan Landing 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 Reagan Landing Community Development District requires independent audit services for the fiscal years ending September 30, 2026 - 2028, with an option for two 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.

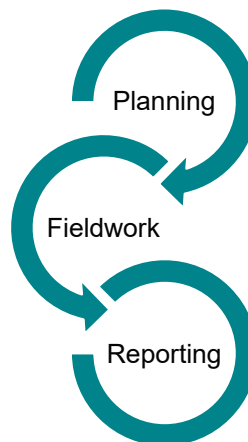
AUDIT TIMELINE

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

	<u>Hours</u>
Government Accounting & Auditing	37.5
Accounting, Auditing & Other (Incl Ethics)	<u>42.5</u>
Total hours	<u>80</u>

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	\$4,000
2027	\$4,100
2028	\$4,200
2029	\$4,300
2030	\$4,400

The above fees include pricing for the Series 2026 Bonds. If additional Bonds are issued, then fees will be renegotiated.

Appendix

