

***Celebration Pointe  
Community Development District***

***April 11, 2017***

# Celebration Pointe

## Community Development District

5385 N. Nob Hill Road, Sunrise, Florida 33351

Phone: 954-721-8681 - Fax: 954-721-9202

April 3, 2017

**Board of Supervisors  
Celebration Pointe  
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Celebration Pointe Community Development District** will be held on **April 11, 2017 10:00 a.m. at 2160 NW Reserve Park Trace, Port St. Lucie, Florida**. Following is the advance agenda for the meeting:

1. Oath of Office for Newly Elected Supervisors Elected at the Landowners Election on November 8, 2016 - Seat #1 and Seat #2
2. Roll Call
3. Organizational Matters
  - A. Consideration of **Resolution #2017-01** Canvassing and Certifying the Results of the Landowners Election
  - B. Consideration of Appointment of Supervisor to Fill Unexpired Term of Office (Seat #3 - 11/2018)
  - C. Oath of Office for Newly Appointed Supervisor
  - D. Consideration of **Resolution #2017-02** Electing Officers
4. Approval of the Minutes of the August 9, 2016 Meeting
5. Consideration of **Resolution #2017-03** Approving the Proposed Fiscal Year 2018 Budget and Setting the Public Hearing
6. Ratification of Engagement Letter and Addendum to Engagement Letter with Berger, Toombs, Elam, Gaines & Frank to perform the Audit for Fiscal Year Ending September 30, 2016
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Manager
8. Supervisors Requests and Audience Comments
9. Financial Reports
  - A. Approval of Funding Requests **#79, #80, #81, & #82**
  - B. Combined Balance Sheet
10. Adjournment

After each of the Board members who were elected at the landowners election are given the oath of office, we will have a quorum and be able to conduct the regular business meeting and we can consider **Resolution #2017-01** Canvassing and Certifying the Results of the Landowners Election and **Resolution #2017-02** Electing Officers. Copies of the resolutions are enclosed.

Enclosed for your review is a copy of the minutes of the August 9, 2016 meeting.

The fifth order of business is consideration of **Resolution #2017-03** Approving the Proposed Fiscal Year 2018 Budget and Setting the Public Hearing. Copies of the resolution and proposed budget are enclosed for your review.

The sixth order of business is ratification of engagement letter and addendum to engagement letter with Berger, Toombs, Elam, Gaines & Frank to perform the audit for fiscal year ending September 30, 2016; copies of which are enclosed for your review.

The financials and funding requests #79, #80, #81, & #82 are also enclosed. The balance of the agenda is routine in nature and staff will present their reports at the meeting. I look forward to seeing you at the meeting and in the meantime if you have any questions, please contact me.

Sincerely,



Rich Hans  
Manager

CC: Anthony Garganese  
Tony Reddeck

Steve Szabo

Michael Williams

Vivian Cocotas

**RESOLUTION 2017-01**

**A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS  
OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD  
PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES**

**WHEREAS**, pursuant to Section 190.006(2), Florida Statute, a landowners meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing **three** Supervisors of the District; and

**WHEREAS**, following proper publication of notice thereof, such landowners meeting was held on **November 08, 2016**, at which the below recited persons were duly elected by virtue of the votes cast in their respective favor; and

**WHEREAS**, the Board of Supervisors by means of this Resolution desire to canvass the votes and declare and certify the results of said election;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE CELEBRATION POINTE COMMUNITY  
DEVELOPMENT DISTRICT;**

1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown, to wit:

<u>Daniel Roberts</u>	<u>100</u> <u>Votes</u>
<u>Denisez Bravo</u>	<u>100</u> <u>Votes</u>
<u>Vacant</u>	<u>0</u> <u>Votes</u>

2. In accordance with said statute, and by virtue of the number of votes cast for the respective Supervisors, they are declared to have been elected for the following terms of office:

\_\_\_\_\_ Daniel Roberts \_\_\_\_\_

four (4) year term

\_\_\_\_\_ Denisez Bravo \_\_\_\_\_

four (4) year term

\_\_\_\_\_ Vacant \_\_\_\_\_

two (2) year term

3. Said terms of office shall commence immediately upon the adoption of this Resolution.

**PASSED AND ADOPTED THIS, \_\_\_\_\_ DAY OF \_\_\_\_\_.**

\_\_\_\_\_  
Chairman / Vice Chairman

\_\_\_\_\_  
Secretary / Assistant Secretary

**RESOLUTION 2017-02**

**A RESOLUTION ELECTING OFFICERS OF THE  
CELEBRATION POINTE COMMUNITY DEVELOPMENT  
DISTRICT**

WHEREAS, the Board of Supervisors of the **Celebration Pointe Community Development District** at a regular business meeting following the landowners meeting held on **November 08, 2016** desires to elect the below recited persons to the offices specified.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE CELEBRATION POINTE  
COMMUNITY DEVELOPMENT DISTRICT:**

1. The following persons were elected to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
_____	Treasurer
_____	Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

**PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_.**

\_\_\_\_\_  
Chairman / Vice Chairman

\_\_\_\_\_  
Secretary / Assistant Secretary

**MINUTES OF MEETING  
CELEBRATION POINTE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Celebration Pointe Community Development District was held on Tuesday, August 9, 2016 at 10:00 a.m. at 2160 NW Reserve Park Trace, Port St. Lucie, Florida.

Present and constituting a quorum were:

Dan Roberts	Chairman
Cynthia Oldsen	Vice Chairman
Donna Hagedorn	Assistant Secretary (by phone)
Denisez Bravo	Assistant Secretary

Also present were:

Lisa Derryberry	District Manager
Rich Hans	Governmental Management Services
Anthony Garganese	District Counsel (by phone)

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Derryberry called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Organizational Matters**

- A. Consideration of Appointment of Supervisor to Fill Unexpired Term of Office (Seat 1 - 11/2016)
- B. Oath of Office for Newly Appointed Supervisor
- C. Election of Officers

Ms. Derryberry: The next item on the agenda as an organizational matter we have an open seat and at this time if the board would like to appoint someone as a supervisor to fill that seat we can do that at this time.

Mr. Roberts: I don't think so.

Ms. Derryberry: Ok.

Mr. Roberts: Could I ask you a question about that Lisa and Rich? Once the subdivision, or the community reaches a certain number of years, doesn't the developer lose the ability to control the CDD?

Mr. Hans: It's two things. It's 6 years and 250 registered voters, so you have to meet both of those requirements.

Mr. Roberts: Ok so you have to have the voters in addition to that.

Mr. Hans: Yes.

Mr. Roberts: Ok.

Mr. Hans: So until they get 250 registered voters out there, well stay as a landowner elected board.

Mr. Roberts: Ok, alright, that answers my question.

Mr. Hans: So it could be a while.

Mr. Roberts: Ok, thank you.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the  
March 8, 2016 Meeting**

Ms. Derryberry: The next item on the agenda is the approval of the minutes of the March 8, 2016 meeting. If there are any corrections I will take them at this time.

Ms. Oldsen: I didn't see any.

On MOTION by Mr. Roberts seconded by Ms. Oldsen with all in favor, the Minutes of the March 8, 2016 Meeting were approved.

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution #2016-02 Designating Lisa Derryberry as Assistant Secretary**

Ms. Derryberry: The next item on the agenda which is item No.4 is consideration of resolution #2016-02 designating Lisa Derryberry as an assistant secretary, that would be me, in order to do some ministerial things on behalf of the District if other officers aren't available to do so.



On MOTION by Mr. Roberts seconded by Ms. Oldsen with all in favor, Resolution #2016-02 designating Lisa Derryberry as an Assistant Secretary was approved.

**FIFTH ORDER OF BUSINESS**

**Public Hearing to Adopt the Fiscal Year 2017 Budget**

**A. Motion to Open the Public Hearing**

Ms. Derryberry: This meeting was advertised as a public hearing to adopt the fiscal year 2017 budget and appears behind tab No. 5. At this time a motion to open the public hearing is in order.

On MOTION by Ms. Oldsen seconded by Ms. Bravo with all in favor, opening the Public Hearing was approved.

**B. Public Comment and Discussion**

**C. Consideration of Resolution #2016-03 Annual Appropriation Resolution**

**D. Motion to Close the Public Hearing**

Ms. Derryberry: We can just let the record reflect there are no members of the general public present for any comment, so we can move on to the next item, consideration of resolution #2016-03 which is the annual appropriation resolution.

Ms. Oldsen: And it's as we discussed at the last meeting, there haven't been any modifications?

Ms. Derryberry: No changes from the last meeting.

Ms. Oldsen: Do you see anything Dan?

Mr. Roberts: No.

On MOTION by Ms. Oldsen seconded by Ms. Bravo with all in favor, Resolution #2016-03 the Annual Appropriation Resolution was approved.

Ms. Derryberry: Then just a motion to close the public hearing is now in order.

On MOTION by Ms. Oldsen seconded by Ms. Bravo with all in favor, closing the Public Hearing was approved.

**SIXTH ORDER OF BUSINESS                      Staff Reports**

Ms. Derryberry: Ok so we're down to staff reports, and the first one is the attorney, Mr. Garganese do you have anything to report to the board?

**A. Attorney**

Mr. Garganese: Yes, just one real minor item and I received as the registered agent of the District a notice from the Florida Department of Transportation. Not only are they canvassing all Special Districts to determine what Special Districts have airport zoning regulations, of course Celebration Pointe does not have zoning authority, neither do CDDs pursuant to statute. So I just wanted to let the board know that I did report the Florida Department of Transportation that Celebration Pointe does not have any airport zoning regulations within its geographical area, and that's my report.

Ms. Derryberry: Alright, thank you.

**B. Engineer**

Ms. Derryberry: I believe our engineer was going to dial in but I don't believe he's on the phone so we'll move on to the next item.

**C. Manager**

- 1) **Number of Registered Voters in the District - 0**
- 2) **Consideration of Proposed Fiscal Year 2017 Meeting Schedule**
- 3) **Discussion of Financial Disclosure Report from Commission on Ethics**

Ms. Derryberry: Moving on to the manager's report, the first item I'm going to report on is the number of registered voters in the District which is zero. The next item is to consider the proposed fiscal year 2017 meeting schedule, and that is behind tab 6C in your agenda package.

Ms. Oldsen: It's behind the second blank tab.

Ms. Derryberry: Right, the blank tab behind tab C, correct. It continues to show the meetings held on the second Tuesday of each month at 10:00 o'clock at this location.

Ms. Oldsen: Are you traveling this fall?

Mr. Roberts: No I'm not.

Ms. Oldsen: I don't have an issue at this point in time.

Ms. Derryberry: Is there's a motion to authorize staff to advertise that meeting schedule?

On MOTION by Mr. Roberts seconded by Ms. Bravo with all in favor, accepting the proposed Fiscal Year 2017 Meeting Schedule and authorizing staff to advertise was approved.

Ms. Derryberry: Then the last item to bring to the board's attention is the status of the financial disclosure filings for the board members, and Donna, Cindy and Dan, as of the date that we ran this report which is probably a week ago, your forms had not been received.

Ms. Oldsen: I mailed mine by certified mail last week.

Mr. Roberts: And I sent mine in.

Ms. Derryberry: Ok.

Ms. Oldsen: I don't have my return receipt back but I mailed it I think on the 3rd.

Ms. Derryberry: Ok we'll check when we get back. Donna have you sent your form in or delivered it?

Ms. Hagedorn: I did, I sent mine in last week, and I have not confirmed receipt but I will.

Ms. Derryberry: Alright, thank you.

Ms. Hagedorn: You're welcome.

Ms. Derryberry: Ok that's it for the manager's report.

**SEVENTH ORDER OF BUSINESS      Supervisors      Requests      and  
Audience Comments**

Ms. Derryberry: Do the supervisors have any requests at this time?

Mr. Roberts: No, not me.

Ms. Derryberry: Ok, and there is no audience here today.

**EIGHTH ORDER OF BUSINESS                      Financial Reports**

**A. Approval of Funding Request #77 & #78**

**B. Balance Sheet and Income Statement**

Ms. Derryberry: Moving on to the financial reports behind tabs 8A and 8B there are funding requests #77 and #78, as well as the balance sheet and income statement. If you have any questions we can answer those at this time. Otherwise a motion approving both would be in order.

Mr. Roberts: Can I ask a question. Anthony this is Dan, can you hear me?

Mr. Garganese: Yes I can.

Mr. Roberts: Is the bond safeguard issue now completely wrapped up?

Mr. Garganese: Yes.

Mr. Roberts: Ok, alright.

Mr. Garganese: And I think Vivian reported on that at the last meeting that there's no further work due on this file, and it's been resolved.

Mr. Roberts: Ok, alright. That's all I had.

On MOTION by Mr. Roberts seconded by Ms. Bravo with all in favor, Funding Requests #77 and #78, and the Balance Sheet and Income Statement were approved.

**NINTH ORDER OF BUSINESS                      Adjournment**

Ms. Derryberry: If there is no further business, a motion to adjourn would be in order.

On MOTION by Ms. Oldsen seconded by Ms. Bravo with all in favor, the Meeting was adjourned.

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairman / Vice Chairman

**RESOLUTION 2017-03**

**A RESOLUTION OF THE CELEBRATION POINTE COMMUNITY DEVELOPMENT DISTRICT APPROVING THE DISTRICT'S PROPOSED BUDGET FOR FISCAL YEAR 2018 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW**

**WHEREAS**, the District Manager has prepared the proposed budget for the Fiscal Year 2018; and

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CELEBRATION POINTE COMMUNITY DEVELOPMENT DISTRICT:**

1. The proposed budget for Fiscal Year 2018 is hereby approved for the purpose of conducting a public hearing to adopt said budget.
2. A public hearing on said approved budget is hereby declared and set for the following date, hour and place:

Date: \_\_\_\_\_  
 Hour: \_\_\_\_\_  
 Place: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Chairman/Vice Chairman

\_\_\_\_\_  
Secretary/Assistant Secretary

***Proposed Budget  
Fiscal Year 2018***

***Celebration Pointe Community  
Development District***

***April 11, 2017***



***Celebration Pointe  
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**Celebration Pointe**  
Community Development District

General Fund

<i>Description</i>	<i>FY2017 Adopted Budget</i>	<i>Actual thru 2/28/2017</i>	<i>Projected Next 7 Months</i>	<i>Total Projected at 9/30/2017</i>	<i>FY2018 Proposed Budget</i>
<b>Revenues</b>					
Developer Contributions	\$80,000	\$16,738	\$36,635	\$53,373	\$77,856
<b>Total Revenues</b>	<b>\$80,000</b>	<b>\$16,738</b>	<b>\$36,635</b>	<b>\$53,373</b>	<b>\$77,856</b>
<b>Expenditures</b>					
<i>Administrative</i>					
Supervisor Fees	\$4,000	\$0	\$2,400	\$2,400	\$4,000
Fica Expense	\$350	\$0	\$184	\$184	\$350
Engineering	\$3,000	\$0	\$1,000	\$1,000	\$3,000
Attorneys Fees	\$15,475	\$68	\$2,000	\$2,068	\$13,000
Audit Fees	\$3,625	\$0	\$3,625	\$3,625	\$3,625
Management Fees	\$20,000	\$8,333	\$2,857	\$11,190	\$20,000
Telephone	\$100	\$0	\$20	\$20	\$100
Postage	\$100	\$7	\$93	\$100	\$150
Insurance	\$6,250	\$5,778	\$0	\$5,778	\$6,356
Printing & Binding	\$125	\$15	\$185	\$200	\$200
Legal Advertising	\$1,000	\$363	\$400	\$763	\$1,000
Other Current Charges	\$250	\$131	\$190	\$321	\$350
Office Supplies	\$50	\$0	\$50	\$50	\$50
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Website Compliance	\$500	\$208	\$292	\$500	\$500
<b>Administrative Expenditures</b>	<b>\$55,000</b>	<b>\$15,077</b>	<b>\$13,296</b>	<b>\$28,373</b>	<b>\$52,856</b>
<i>Field</i>					
Contingencies	\$25,000	\$24	\$24,976	\$25,000	\$25,000
<b>Field Expenditures</b>	<b>\$25,000</b>	<b>\$24</b>	<b>\$24,976</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Total Expenditures</b>	<b>\$80,000</b>	<b>\$15,101</b>	<b>\$38,272</b>	<b>\$53,373</b>	<b>\$77,856</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$1,636</b>	<b>(\$1,636)</b>	<b>\$0</b>	<b>\$0</b>



**Celebration Pointe  
Community Development District  
GENERAL FUND BUDGET**

**REVENUES:**

**Developer Contributions**

*The District will enter into a funding Agreement with the Developer to Fund all General Fund expenditures for the Fiscal Year.*

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**EXPENDITURES:**

**Administrative:**

**Supervisor Fees**

*The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon the five paid supervisors attending the estimated 12 monthly meetings at \$200 per attendance.*

**FICA Expense**

*Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.*

**Engineering Fees**

*The District's engineer will be providing general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc.*

**Attorney Fees**

*The District's legal counsel will be providing general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating & maintenance contracts, resolutions etc.*

**Audit Fees**

*The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.*

**Management Fees**

*The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services – South Florida, LLC.*

**Telephone**

*Telephone and fax machine.*

**Postage**

*Mailing of agenda packages, overnight deliveries, correspondence, etc.*

**Celebration Pointe  
Community Development District  
GENERAL FUND BUDGET**

Insurance

The District will bind General Liability & Public Officials Liability Insurance with a firm that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

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

Other Current Charges

Bank charges and any other miscellaneous expenses that incurred during the year.

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Website Compliance

Per Section 189.069 F.S, all District must have a website by October 1, 2015 to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated as required by the Statute.

Administrative:

Contingency

Any unscheduled repairs and supplies that the District should incur during the fiscal year.



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

August 15, 2016

GMS-SF, LLC  
Attn: Patti Powers  
5385 N Nob Hill Road  
Sunrise, FL 33351

## **The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Celebration Pointe Community Development District, which comprise governmental activities, each major fund and the budgetary comparison for the General Fund as of and for the year ended September 30, 2016, with the option to renew for two additional years, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2016 with the option to renew for two additional years.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

## **The Responsibilities of the Auditor**

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Fort Pierce / Stuart

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Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to Celebration Pointe Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Celebration Pointe Community Development District and that are to be included as part of our audit are listed below:

1. General Fund

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit including among other items:

- a) That management has fulfilled its responsibilities as set out in the terms of this letter; and;
- b) That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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Management is responsible for identifying and ensuring that Celebration Pointe Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse or suspected fraud or abuse affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The Board is responsible for informing us of its views about the risks of fraud or abuse within the entity, and its knowledge of any fraud or abuse or suspected fraud or abuse affecting the entity.

Celebration Pointe Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Celebration Pointe Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Celebration Pointe Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Celebration Pointe Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of Celebration Pointe Community Development District's management which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

#### **Celebration Pointe Community Development District's Records and Assistance**

If circumstances arise relating to the condition of the Celebration Pointe Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

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During the course of our engagement, we may accumulate records containing data that should be reflected in the Celebration Pointe Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

### **Other Relevant Information**

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

### **Fees, Costs and Access to Workpapers**

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2016 will not exceed \$3,625 unless the scope of the engagement is changed, the assistance which Celebration Pointe Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by Celebration Pointe Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Celebration Pointe Community Development District, Celebration Pointe Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

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## Reporting

We will issue a written report upon completion of our audit of Celebration Pointe Community Development District's financial statements. Our report will be addressed to the Board of Celebration Pointe Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Celebration Pointe Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Celebration Pointe Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger, Toombs, Elam,  
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK  
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

  
\_\_\_\_\_

10 27 16  
\_\_\_\_\_

# Baggett, Reutimann & Associates, CPAs PA

## Certified Public Accountants

Judson B. Baggett, MBA, CPA, CVA, Partner  
Marci Reutimann, CPA, Partner

6815 Dairy Road  
Zephyrhills, FL 33542  
Phone: (813) 788-2155  
Fax: (813) 782-8606

### System Review Report

To the Partners

October 31, 2013

Berger, Toombs, Elam, Gaines & Frank, CPAs PL

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL, (the firm), in effect for the year ended May 31, 2013. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL, in effect for the year ended May 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.

  
Baggett, Reutimann & Associates, CPAs,

(MEMBER REPORT)



**ADDENDUM TO ENGAGEMENT LETTER  
DATED AUGUST 15, 2016**

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

GMS-SF, LLC  
5385 N NOB HILL ROAD  
SUNRISE, FL 33351  
TELEPHONE: 954-721-8681  
EMAIL: RHANS@GMSF.COM

Auditor:  \_\_\_\_\_

Title: DIRECTOR

Date: 10/27/16

  
District: CELEBRATION POINTE CDD

Title: treasurer

Date: 10/27/16

**Celebration Pointe**  
**Community Development District**  
*Approval Summary Funding Requests*

<i>Funding Requests</i>	<i>Date</i>	<i>Amount</i>
<i>Funding Request #79</i>	<i>10/11/2016</i>	<i>\$11,945.28</i>
<i>Funding Request #80</i>	<i>11/9/2016</i>	<i>\$2,097.38</i>
<i>Funding Request #81</i>	<i>12/13/2016</i>	<i>\$1,959.57</i>
<i>Funding Request #82</i>	<i>3/9/2017</i>	<i>\$5,126.69</i>
<i>Total Funding Request</i>		<i>\$21,128.92</i>

# Celebration Pointe

Community Development  
District

Funding Request #79  
October 11, 2016

<b>PAYEE</b>	<b>GENERAL FUND</b>
<b>1 Egis Insurance &amp; Risk Advisors</b>	
Florida Insurance 10/01/2016-10/01/2017	\$ 5,778.00
<b>2 Garganese, Weiss &amp; D'Agresta, PA</b>	
Inv# 69762 - General Counsel (August 16)	\$ 495.00
Inv# 70013 - General Counsel (September 16)	\$ 45.00
<b>3 Governmental Management Services - SF</b>	
Inv# 141 - Management Fees & Expenses (August 16)	\$ 1,708.64
Inv# 143 - Management Fees & Expenses (October 2016)	\$ 1,775.97
Inv# 142 - Management Fees & Expenses (September 16)	\$ 1,716.97
<b>4 Treasure Coast Newspapers</b>	
Inv# 1128394 - Management Fees & Expenses (Published 07/22/201 \$	306.90
Inv# 1221055 - Management Fees & Expenses (Published 09/06/201 \$	118.80
<b>TOTAL</b>	<b>\$ 11,945.28</b>

Please make check payable to:

**Celebration Pointe CDD**  
5385 N Nob Hill Road  
Sunrise, FL 33351

# Celebration Pointe

Community Development  
District

Funding Request #80  
November 9, 2016

<b>PAYEE</b>	<b>GENERAL FUND</b>
<b>1 Chris Craft</b> Non-Ad Valorem Assessments	\$ 24.00
<b>2 Governmental Management Services - SF</b> Inv# 144 - General Counsel (November 2016)	\$ 1,710.61
<b>3 Treasure Coast Newspapers</b> Inv# 1284522 - Notice Meeting 11/08/2016 (Published 11/08/2016)	\$ 362.77
<b>TOTAL</b>	<b>\$ 2,097.38</b>

Please make check payable to:

**Celebration Pointe CDD**  
5385 N Nob Hill Road  
Sunrise, FL 33351

# Celebration Pointe

Community Development  
District

Funding Request # 81  
December 13, 2016

<b>PAYEE</b>	<b>GENERAL FUND</b>
<b>1 Department of Economic Opportunity</b> Special District Fee	\$ 175.00
<b>2 Garganese, Weiss &amp; D'Agresta, PA</b> Inv# 70473 - Certify DEO	\$ 67.50
<b>3 Governmental Management Services - SF</b> Inv# 145 - General Counsel (December 2016)	\$ 1,717.07
<b>TOTAL</b>	<b>\$ 1,959.57</b>

Please make check payable to:

**Celebration Pointe CDD**  
5385 N Nob Hill Road  
Sunrise, FL 33351

# Celebration Pointe

Community Development  
District

Funding Request #82

March 9, 2017

<b>PAYEE</b>	<b>GENERAL FUND</b>
<b>1 Governmental Management Services - SF</b>	
Inv# 146 - Management Fees & Expenses (January 2017)	\$ 1,709.54
Inv# 147 - Management Fees & Expenses (February 2017)	\$ 1,708.81
Inv# 148 - Management Fees & Expenses (March 2017)	\$ 1,708.34
<b>TOTAL</b>	<b>\$ 5,126.69</b>

Please make check payable to:

**Celebration Pointe CDD**  
5385 N Nob Hill Road  
Sunrise, FL 33351

**Celebration Pointe**  
**Community Development District**  
**Combined Balance Sheet**  
**February 28, 2017**

	<b>General</b>
<b><u>ASSETS:</u></b>	
Cash:	
Operating Account	\$3,608
Electric Deposits	\$0
Due from Developer	\$5,127
<b><u>TOTAL ASSETS</u></b>	<b>\$8,734</b>
<b><u>LIABILITIES:</u></b>	
Accounts Payable	\$3,418
<b><u>FUND BALANCES:</u></b>	
<b>FUND EQUITY</b>	
UNASSIGNED	\$5,315
<b><u>TOTAL LIABILITIES &amp; FUND EQUITY</u></b> <b><u>&amp; OTHER CREDITS</u></b>	<b>\$8,734</b>

\*\* The validity of the 2008 Bond Anticipation note in the amount of \$13,910,596 (No. 2008 BAN-1), which was issued by the District to Mercedes Homes, Inc. has been challenged by LO Land Assets, LP in St. Lucie County Case No. 56-2008-CA-007298 ("State Case"). The impact that this case may have on the validity of the 2008 Bond Anticipation Note is uncertain and unknown at this time.



**Celebration Pointe  
Community Development District  
General Fund**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For The Period Ending February 28, 2017

<u>Description</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET Thru 02/28/17</u>	<u>ACTUAL Thru 02/28/17</u>	<u>VARIANCE</u>
<b>Revenues</b>				
Developer Contributions - General	\$80,000	\$16,738	\$16,738	\$0
<b>Total Revenue</b>	<b>\$80,000</b>	<b>\$16,738</b>	<b>\$16,738</b>	<b>\$0</b>
<b>Expenditures</b>				
<b>Administrative</b>				
Supervisors Fees	\$4,000	\$1,667	\$0	\$1,667
FICA Taxes	\$350	\$146	\$0	\$146
Engineering	\$3,000	\$1,250	\$0	\$1,250
Attorney	\$15,475	\$6,448	\$68	\$6,380
Annual Audit	\$3,625	\$0	\$0	\$0
Management Fees	\$20,000	\$8,333	\$8,333	(\$0)
Telephone	\$100	\$42	\$0	\$42
Postage	\$100	\$42	\$7	\$35
Printing & Binding	\$125	\$52	\$15	\$38
Insurance	\$6,250	\$6,250	\$5,778	\$472
Legal Advertising	\$1,000	\$417	\$363	\$54
Other Current Charges	\$250	\$104	\$131	(\$27)
Website Admin	\$500	\$208	\$208	(\$0)
Office Supplies	\$50	\$21	\$0	\$21
Dues, Licenses	\$175	\$175	\$175	\$0
<b>Total Admin</b>	<b>\$55,000</b>	<b>\$25,154</b>	<b>\$15,077</b>	<b>\$10,077</b>
<b>Field</b>				
Contingencies	\$25,000	\$10,417	\$24	\$10,393
<b>Total Field</b>	<b>\$25,000</b>	<b>\$10,417</b>	<b>\$24</b>	<b>\$10,393</b>
<b>Total Expenditures</b>	<b>\$80,000</b>	<b>\$35,571</b>	<b>\$15,101</b>	<b>\$20,469</b>
<b>Excess Revenues/Expenditures</b>	<b>\$0</b>		<b>\$1,636</b>	
<b>Fund Balance - Beginning</b>			<b>\$3,679</b>	
<b>Fund Balance - Ending</b>			<b>\$5,315</b>	