



**BLACK CREEK  
COMMUNITY DEVELOPMENT  
DISTRICT**

**MIAMI-DADE COUNTY  
REGULAR BOARD MEETING  
OCTOBER 15, 2025  
10:30 A.M.**

Special District Services, Inc.  
8785 SW 165th Avenue, Suite 200  
Miami, FL 33193  
786.313.3661 Telephone  
877.SDS.4922 Toll Free  
561.630.4923 Facsimile

**AGENDA**  
**BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT**  
Lennar Homes, LLC  
5505 Blue Lagoon Drive  
Miami, Florida 33126  
**REGULAR BOARD MEETING**  
October 15, 2025  
10:30 a.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
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- G. Old Business
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  - 3. Discussion Regarding Interlocal Access Agreement – Advertisements and Public Notices  
on County Designated Website.....Page 16
  - 4. Consider Resolution No. 2025-08 – Interlocal Access Agreement and Authorized Signatories. Page 24
  - 5. Consider Resolution No. 2025-09 – Adjusting Supervisor Terms of Office.....Page 26
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  - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 29
- J. Administrative & Operational Matters
- K. Board Member & Staff Closing Comments
- L. Adjourn

Publication Date  
2025-10-03

Subcategory  
Miscellaneous Notices

BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025/2026  
REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the "Board") of the Black Creek Community Development District (the "District") will hold Regular Meetings at Lennar Homes, LLC located at 5505 Waterford District Drive, Miami, Florida 33126 at 10:30 a.m. on the following dates:

October 15, 2025

November 19, 2025

February 18, 2026

March 18, 2026

April 15, 2026

May 20, 2026

June 17, 2026

July 15, 2026

August 19, 2026

September 16, 2026

The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at 786-313-3661 and/or toll free at 1-877-737-4922, prior to the date of the particular meeting.

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

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 786-313-3661 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

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

BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT

[www.blackcreekcdd.org](http://www.blackcreekcdd.org)

PUBLISH: THE MIAMI HERALD 10/03/25

IPL0276783

Oct 3 2025

**BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT  
REGULAR BOARD MEETING AND PUBLIC HEARING  
MAY 21, 2025**

**A. CALL TO ORDER**

District Manager Armando Silva called the May 21, 2025, Regular Board Meeting of the Black Creek Community Development District to order at 10:33 a.m. in the Meeting Room at Lennar Homes, LLC, located at 5505 Waterford District Drive, Miami, Florida 33126.

**B. PROOF OF PUBLICATION**

Mr. Silva presented proof of publication that notice of the Regular Board Meeting had been published in the *Miami Herald* on September 30, 2024, as legally required.

**C. ESTABLISH A QUORUM**

Mr. Silva determined that the attendance of the following Board Members constituted a quorum and it was in order to proceed with the meeting: Raisa Krause, Carmen Orozco and Vanessa Perez.

Staff in attendance included: District Manager Armando Silva and Associate District Manager Pablo Jerez of Special District Services, Inc.; and District Counsel Michael Pawelczyk of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

**D. ADDITIONS OR DELETIONS TO THE AGENDA**

There were no additions or deletions to the agenda.

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

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

**F. APPROVAL OF MINUTES**

**1. March 19, 2025, Regular Board Meeting**

Mr. Silva presented the March 19, 2025, Regular Board Meeting minutes and asked if there were any comments and/or changes. There being no changes, a **motion** was made by Ms. Orozco, seconded by Ms. Krause and unanimously passed to approve the March 19, 2025, Regular Board Meeting minutes, *as presented*.

*Note: At approximately 10:35 a.m., Mr. Silva recessed the Regular Board Meeting and simultaneously opened the Public Hearing.*

**G. PUBLIC HEARING**

**1. Proof of Publication**

Mr. Silva presented proof of publication that notice of the Public Hearing had been published in the *Miami Herald* on May 1, 2025, and May 8, 2025, as legally required.

## **2. Receive Public Comments on Fiscal Year 2025/2026 Final Budget**

Mr. Silva opened the public comment portion of the Public Hearing to receive comments on the Fiscal Year 2025/2026 Final budget. There being no members of the public present, Mr. Silva closed the public comments portion of the Public Hearing.

## **3. Consider Resolution No. 2025-03 Adopting a Fiscal Year 2025/2026 Final Budget**

Mr. Silva presented Resolution No. 2025-03, entitled:

### **RESOLUTION 2025-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2025/2026 FINAL BUDGET PURSUANT TO CHAPTER 190, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

Mr. Silva stated that the resolution provides approval and adopting the fiscal year 2025/2026 final budget and the non-ad valorem special assessment tax roll (Assessment Levy).

A **motion** was made by Ms. Orozco, seconded by Ms. Krause and unanimously passed adopting Resolution No. 2025-03, approving the Fiscal Year 2025/2026 Final Budget, as presented and setting the fiscal year 2025/2026 Final Budget and non-ad valorem special assessment tax roll (Assessment Levy).

*Note: There being no further Public Hearing business to conduct, Mr. Silva adjourned the Public Hearing at approximately 10:35 a.m. and simultaneously reconvened the Regular Board Meeting.*

## **H. OLD BUSINESS**

### **1. Staff Report, as Required**

There was no Staff Report at this time.

## **I. NEW BUSINESS**

### **1. Consider Resolution No. 2025-04 – Adopting a Fiscal Year 2025/2026 Regular Meeting Schedule**

Mr. Silva presented Resolution No. 2025-04, entitled:

### **RESOLUTION NO. 2025-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A**

**REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2025/2026 AND  
SETTING THE TIME AND LOCATION OF SAID DISTRICT  
MEETINGS; AND PROVIDE AN EFFECTIVE DATE.**

Mr. Silva provided an explanation for the document. A discussion ensued after which:

A **motion** was made by Ms. Orozco, seconded by Ms. Krause and unanimously passed to approve and adopt Resolution No. 2025-04, *as presented*, thereby setting the Black Creek Community Development District fiscal year 2025/2026 regular meeting schedule and authorizing the publication of said schedule, as required by law.

**2. Consider Approval of Audit Renewal**

Mr. Silva stated that an audit was required for the District's fiscal year ending September 30, 2025, and it would be in order for the Board of Supervisors (the "Board") to appoint an Audit Selection Committee to commence the auditor selection process pursuant to 218.391, *Florida Statutes*. Mr. Silva presented the selection criteria information and an outline of material for the Request for Audit Proposals for the District. A discussion ensued after which:

A **motion** was made by Ms. Orozco, seconded by Ms. Krause and unanimously passed to approve the criteria for the selection of an auditor, as presented, and instructed the District Manager to proceed, as required, to advertise for requests for proposals ("RFP") for the fiscal years ending September 30, 2025, 2026 and 2027; and to include in the proposal package an option for an additional 2-year renewal (2028 and 2029).

**3. Qualified Elector (Registered Voter) Certification Announcement**

For the record, Mr. Silva stated that he had received from the Miami-Dade County Supervisor of Elections the certified elector count identifying **1,265 registered voters** who reside in the District as of April 29, 2025. Since the District has reached the 250 qualified elector threshold, it will hold its Final Landowners' Meeting in November 2025.

**4. Consider Resolution No. 2025-05 – Calling a Final Landowner's Meeting**

Mr. Silva presented Resolution No. 2025-05, entitled:

**RESOLUTION NO. 2025-05**

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

Mr. Silva explained the resolution and provided the Election Procedures, proxy form and sample ballots. Furthermore, Mr. Silva stated that the terms of office for Seat #1, #3 & #5 were expiring in November 2025. A discussion ensued after which:

A **motion** was made by Ms. Orozco, seconded by Ms. Krause and passed unanimously approving and adopting Resolution No. 2025-05, *as presented*; setting the *Final* Landowners' Meeting for November 19, 2025, at 10:30 a.m. in the Lennar Homes, LLC Meeting Room located at 5505 Waterford Drive, Miami, FL 33126; and authorizing publication of the *Final* Landowners' Meeting, as required by law.

**J. ADMINISTRATIVE & OPERATIONAL MATTERS**

**1. Staff Report, as Required**

There was no Staff Report at this time.

**K. BOARD MEMBER & STAFF CLOSING COMMENTS**

There were no further Board Member or Staff closing comments.

**L. ADJOURNMENT**

There being no further business to come before the Board, a **motion** was made by Ms. Orozco, seconded by Ms. Krause and unanimously passed adjourning the Regular Board Meeting at 10:50 a.m.

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Secretary/Assistant Secretary

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Chairperson/Vice-Chairperson

**RESOLUTION NO. 2025-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2024/2025 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors of the Black Creek Community Development District (the “District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT, THAT:**

**Section 1.** The Amended Budget for Fiscal Year 2024/2025 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 15<sup>th</sup> day of October, 2025.

**ATTEST:**

**BLACK CREEK  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairperson/Vice Chairperson



# Black Creek Community Development District

**Amended Final Budget For  
Fiscal Year 2024/2025  
October 1, 2024 - September 30, 2025**

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- IV      AMENDED FINAL DEBT SERVICE FUND BUDGET (2024)**

**AMENDED FINAL BUDGET**  
**BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**OPERATING FUND**  
**FISCAL YEAR 2024/2025**  
**OCTOBER 1, 2024 - SEPTEMBER 30, 2025**

	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
<b>REVENUES</b>			
Administrative Assessments	147,915	151,293	151,293
Maintenance Assessments	370,468	370,045	370,045
Debt Assessments (2020)	263,617	263,332	263,332
Debt Assessments (2022)	1,298,238	1,296,820	1,296,820
Debt Assessments (2024)	66,699	66,610	66,610
Interest Income	240	15,000	14,706
<b>TOTAL REVENUES</b>	<b>\$ 2,147,177</b>	<b>\$ 2,163,100</b>	<b>\$ 2,162,806</b>
<b>EXPENDITURES</b>			
<b>MAINTENANCE EXPENDITURES</b>			
Annual Engineer's Report & Inspections	3,000	3,000	2,800
Field Operations Management	1,500	1,500	1,500
Street/Roadway Maintenance/Signage	3,000	500	0
Miscellaneous Maintenance (Lawn Service)	3,000	500	0
Wall Feature Maintenance/Upkeep	4,000	500	0
Landscape Maintenance	60,000	60,000	58,533
Maintenance Contingency	273,740	75,000	0
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 348,240</b>	<b>\$ 141,000</b>	<b>\$ 62,833</b>
<b>ADMINISTRATIVE EXPENDITURES</b>			
Supervisor Fees	0	0	0
Management	29,292	29,292	29,292
Legal	12,000	15,000	13,949
Assessment Roll	6,000	6,000	6,000
Audit Fees	6,700	6,700	6,700
Arbitrage Rebate Fee	650	650	650
Insurance	7,300	6,858	6,858
Legal Advertisements	3,000	2,700	1,727
Miscellaneous	1,000	500	328
Postage	525	180	169
Office Supplies	525	225	180
Dues & Subscriptions	175	175	175
Trustee Fees	12,750	12,524	12,524
Continuing Disclosure Fee	2,000	1,050	1,050
Website Management	2,000	2,000	2,000
Administrative Contingency	55,363	25,000	0
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 139,280</b>	<b>\$ 108,854</b>	<b>\$ 81,602</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 487,520</b>	<b>\$ 249,854</b>	<b>\$ 144,435</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 1,659,657</b>	<b>\$ 1,913,246</b>	<b>\$ 2,018,371</b>
Bond Payments (2020)	(247,800)	(250,641)	(250,641)
Bond Payments (2022)	(1,220,344)	(1,234,322)	(1,234,322)
Bond Payments (2024)	(62,697)	(63,401)	(63,401)
<b>BALANCE</b>	<b>\$ 128,816</b>	<b>\$ 364,882</b>	<b>\$ 470,007</b>
Property Appraiser & Tax Collector Fee	(42,939)	(20,628)	(20,628)
Discounts For Early Payments	(85,877)	(82,736)	(82,736)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 261,518</b>	<b>\$ 366,643</b>
Carryover From Prior Year	0	0	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 261,518</b>	<b>\$ 366,643</b>

FUND BALANCE AS OF 9/30/24
FY 2024/2025 ACTIVITY
FUND BALANCE AS OF 9/30/25

\$817,817
\$261,518
\$1,079,335

**AMENDED FINAL BUDGET**  
**BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND - SERIES 2020**  
**FISCAL YEAR 2024/2025**  
**OCTOBER 1, 2024 - SEPTEMBER 30, 2025**

	<b>FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25</b>	<b>AMENDED FINAL BUDGET 10/1/24 - 9/30/25</b>	<b>YEAR TO DATE ACTUAL 10/1/24 - 9/29/25</b>
<b>REVENUES</b>			
Interest Income	400	11,880	11,380
NAV Assessment Collection	247,800	250,641	250,641
<b>Total Revenues</b>	<b>\$ 248,200</b>	<b>\$ 262,521</b>	<b>\$ 262,021</b>
<b>EXPENDITURES</b>			
Principal Payments	95,000	95,000	95,000
Interest Payments	150,850	152,275	152,275
Bond Redemption	2,350	0	0
Transfer To Construction Fund	0	5,490	4,990
<b>Total Expenditures</b>	<b>\$ 248,200</b>	<b>\$ 252,765</b>	<b>\$ 252,265</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 9,756</b>	<b>\$ 9,756</b>

FUND BALANCE AS OF 9/30/24	\$234,822
FY 2024/2025 ACTIVITY	\$9,756
FUND BALANCE AS OF 9/30/25	\$244,578

Notes

Reserve Fund Balance = \$123,900\*. Revenue Fund Balance = \$120,678\*

Revenue Fund To Be Used To Fund 12/15/25 Interest Payment Of \$74,713.

\* Approximate Amounts

**Series 2020 Bond Information**

Original Par Amount =	\$4,365,000	Annual Principal Payments Due:
Interest Rate =	3.00% - 4.00%	June 15th
Issue Date =	January 2020	Annual Interest Payments Due:
Maturity Date =	June 2050	June 15th & December 15th
Par Amount As Of 9/30/25 =	\$3,920,000	

**AMENDED FINAL BUDGET**  
**BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND - SERIES 2022**  
**FISCAL YEAR 2024/2025**  
**OCTOBER 1, 2024 - SEPTEMBER 30, 2025**

	<b>FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25</b>	<b>AMENDED FINAL BUDGET 10/1/24 - 9/30/25</b>	<b>YEAR TO DATE ACTUAL 10/1/24 - 9/29/25</b>
<b>REVENUES</b>			
Interest Income	500	55,000	54,542
NAV Assessment Collection	1,220,344	1,234,322	1,234,322
Payment By Developer	0	0	0
<b>Total Revenues</b>	<b>\$ 1,220,844</b>	<b>\$ 1,289,322</b>	<b>\$ 1,288,864</b>
<b>EXPENDITURES</b>			
Principal Payments	270,000	270,000	270,000
Interest Payments	946,929	953,409	953,409
Bond Redemption	3,915	0	0
Transfer To Construction Fund	0	27,033	24,575
<b>Total Expenditures</b>	<b>\$ 1,220,844</b>	<b>\$ 1,250,442</b>	<b>\$ 1,247,984</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 38,880</b>	<b>\$ 40,881</b>

FUND BALANCE AS OF 9/30/24	\$1,174,420
FY 2024/2025 ACTIVITY	\$38,880
FUND BALANCE AS OF 9/30/25	\$1,213,300

Notes

Reserve Fund Balance = \$610,172\*. Revenue Fund Balance = \$605,128\*

Revenue Fund To Be Used To Fund 12/15/25 Interest Payment Of \$470,224.

\* Approximate Amounts

**Series 2022 Bond Information**

Original Par Amount =	\$17,735,000	Annual Principal Payments Due:
Interest Rate =	4.8% - 5.625%	June 15th
Issue Date =	May 2022	Annual Interest Payments Due:
Maturity Date =	June 2052	June 15th & December 15th
Par Amount As Of 9/30/25 =	\$16,960,000	

**AMENDED FINAL BUDGET**  
**BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND - SERIES 2024**  
**FISCAL YEAR 2024/2025**  
**OCTOBER 1, 2024 - SEPTEMBER 30, 2025**

	<b>FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25</b>	<b>AMENDED FINAL BUDGET 10/1/24 - 9/30/25</b>	<b>YEAR TO DATE ACTUAL 10/1/24 - 9/29/25</b>
<b>REVENUES</b>			
Interest Income	100	1,275	1,251
NAV Assessment Collection	62,702	63,401	63,401
<b>Total Revenues</b>	<b>\$ 62,802</b>	<b>\$ 64,676</b>	<b>\$ 64,652</b>
<b>EXPENDITURES</b>			
Principal Payments	14,000	14,000	14,000
Interest Payments	47,963	32,698	32,698
Bond Redemption	839	0	0
<b>Total Expenditures</b>	<b>\$ 62,802</b>	<b>\$ 46,698</b>	<b>\$ 46,698</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 17,978</b>	<b>\$ 17,954</b>

FUND BALANCE AS OF 9/30/24	\$14,856
FY 2024/2025 ACTIVITY	\$17,978
FUND BALANCE AS OF 9/30/25	\$32,834

Notes

Reserve Fund Balance = \$6,531\*. Revenue Account Balance = \$26,293\*.

Revenue Account To Be Used To Make 12/15/2025 Interest Payment Of \$23,841.

Capitalized Interest Was Set-Up Through November 2024.

\* Approximate Amounts

**Series 2024 Bond Information**

Original Par Amount =	\$938,000	Annual Principal Payments Due:
Interest Rate =	4.00% - 5.375%	May 1st
Issue Date =	August 2024	Annual Interest Payments Due:
Maturity Date =	May 2054	May 1st & November 1st
Par Amount As Of 9/30/25 =	\$924,000	

## **RESOLUTION NO. 2025-07**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BLACK CREEK 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 Black Creek 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 2024-07 on November 11, 2024, 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 1<sup>st</sup> 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 BLACK CREEK 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 15<sup>th</sup> day of October, 2025.

**ATTEST:**

**BLACK CREEK COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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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**)
  - 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**)

**Interlocal Access Agreement for Local Government Publication of Legal  
Advertisements and Public Notices on County Designated Website**

This Interlocal Agreement ("Agreement") is made and entered into by and between Miami-Dade County, Florida ("County"), a political subdivision of the State of Florida, and \_\_\_\_\_, a municipality, other unit of local government or other political subdivision in the State of Florida ("Local Government"). The parties to this agreement are solely the County and the Local Government (each a "Party," and collectively the "Parties").

**RECITALS**

A. Section 50.011 of the Florida Statutes provides requirements relating to the publication of legal notices, including requirements relating to the types of newspapers and print publications that may be utilized for official legal advertisements and notices placed by local governments; and

B. Section 50.011 also provides that such advertisements and notices may instead be placed on a publicly accessible website, as provided in section 50.0311; and

C. Section 50.0311 in turn provides that "[a] governmental agency may use the publicly accessible website of the county in which it lies to publish legally required advertisements and public notices if the cost of publishing advertisements and public notices on such website is less than the cost of publishing advertisements and public notices in a newspaper"; and

D. Pursuant to section 50.0311, the County has decided to designate a publicly accessible website – **legalads.miamidade.gov** - for the publication of legally required advertisements and public notices, provided the cost of publishing such advertisements and notices on this website is less than the cost of publishing them in print; and

E. Local Government desires to utilize the County's designated publicly accessible website for the online publication of certain advertisements and notices, in accordance with section 50.0311; and

F. The Parties wish to enter into this Agreement to facilitate the Local Government's use of the County's publicly accessible website to publish certain legal advertisements and public notices and to address, among other matters, costs, parameters, and indemnification.

**TERMS**

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Recitals. The foregoing recitals are approved and incorporated herein.

2. Designation of Website. The County has designated [legalads.miamidade.gov](http://legalads.miamidade.gov) (“Website”) as the publicly accessible website for the publication of legal advertisements and notices by governmental agencies in Miami-Dade County, pursuant to section 50.0311 of the Florida Statutes. At any time, the County may, in its sole discretion, choose to designate a different website for this purpose. If the County does so, it shall provide notice in a manner of its choosing to the Local Government and any such new designation shall be automatically effective upon the date stated in County’s notice. Any such new designation shall not require amendment of this Agreement. Such newly designated website shall be thereafter deemed the “Website” for purposes of this Agreement.

3. Utilization of Website. The Local Government may utilize the Website for its publication of legally required advertisements and public notices in accordance with the requirements of section 50.0311 of the Florida Statutes, if and to the extent it elects to do so. Nothing in this Agreement obligates the Local Government to utilize the Website for publication of any particular advertisement or notice. For any advertisements and notices that the Local Government wishes to publish on the Website, the County shall provide the Local Government with the ability to do so in a manner of the County’s choosing. All postings by the Local Government must include contact information to ensure prompt identification of the responsible party. Separate and apart from its use of the Website, the Local Government shall be solely responsible for the placement of any advertisements or notices that the Local Government is required, or chooses, to publish in a print publication and for any advertisements or notices that the Local Government provides by mail or email pursuant to section 50.0311(6) or any other applicable law, rule, or regulation.

4. Term. The term of this Agreement shall commence upon the date it is fully executed by the Parties (“Effective Date”) and shall continue until terminated by either Party as otherwise provided herein for a period not to exceed five years, with a possible option to renew, as provided herein.

5. Extensions. The County may extend this Agreement for two additional five-year terms (each an “Extension Term”) on the same terms and conditions stated in this Agreement, though costs may change, by sending notice to the Local Government at least 30 days prior to the expiration of the then-current term. It is provided, however, that nothing herein shall be deemed to preclude the Parties from entering into additional agreements in the future relating to the Local Government’s use of the Website.

6. Compliance with Legal Requirements. Each Party shall comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Agreement. For the duration of this Agreement, the Local Government shall be solely responsible for verifying and ensuring its eligibility to utilize the Website in accordance with section 50.0311 and for adherence to all applicable requirements, obligations, duties, procedures, and conditions set forth in chapter 50 of the Florida Statutes, including, but not limited to, section 50.0311, and in any other applicable federal, state, or local law, rule, or regulation, as may be amended from time to time (“Legal

Requirements”). The County shall have no responsibility for ensuring that the Local Government, or its use of the Website, complies with such Legal Requirements or any other law, rule, or regulation.

7. County Actions are Ministerial. The Local Government acknowledges that any and all advertisements and notices published on the Website are prepared and published by the Local Government and not the County, and that any and all actions of the County in conjunction with or relating to the designation of the Website for use by the Local Government are, and shall be construed at all times as being, purely ministerial acts.

8. Services Description. The County will provide the Local Government access to publishing its legal advertisements and notices on the Website. The County will supply the software, licensing, maintenance, and prerecorded online video trainings required to provide Local Governments with access to the Website, with a maximum of two users each, to publish legal advertisements and public notices. The Local Government will be responsible for promptly notifying the County when any agents or employees of the Local Government should have their access to the Website revoked. The County will maintain the email distribution list for users that opt-in to receive email or direct mail from the County. However, the Local Government will be responsible for maintaining its own email and first-class mailing lists or distribution as part of Section 50.011 of the Florida Statutes. The County is not responsible for connectivity disruptions or delays caused by circumstances beyond its control.

9. Training. The County will provide prerecorded online video training sessions that can be accessed by the Local Government to assist with its use of the Website. As part of this Agreement, the County may provide updates regarding new capabilities and features, if applicable.

10. Support. The Local Government will have access to the online FAQ page to review answers to commonly asked questions. The County will provide support contact details, which may include a contact group, form, or individual, at the start of the agreement upon onboarding. County support hours are between the hours of 8 a.m. and 5 p.m. Monday through Friday, excluding observed County holidays. The County shall have the sole discretion to determine whether support requests qualify as an emergency, exceed reasonable use or are outside the scope of services. Urgent requests necessitating expedited processing outside of support hours are subject to additional fees, as delineated in the current Communications and Customer Experience Department (CCED) and Information Technology Department (ITD) rate sheets. Support service does not include support for errors caused by third party products or applications for which the County is not responsible.

11. Financial Responsibility. The Local Government shall bear all fees and costs relating to its use of the Website, including, but not limited to, fees and costs associated with any software and licensing, or website maintenance necessitated by Local Government’s use of the Website, and any County administrative staff time required to facilitate Local Government’s use of the Website. In a manner of its choosing, the County, or such entity designated by the County, shall invoice the Local Government for such fees and costs and, upon receipt of such invoice, the Local

Government shall be responsible for the timely payment of all such fees and costs. Additionally, separate and apart from its use of the Website, the Local Government shall be solely responsible for any and all costs associated with the placement of any advertisements or notices that the Local Government is required, or chooses, to publish in a print publication and for any advertisements or notices that the Local Government provides by mail or email pursuant to section 50.0311(6) or any other applicable law, rule, or regulation. If the Local Government fails to pay such fees and costs in a timely manner, the County may terminate the Local Government's access to the Website, and the County shall have no liability to the Local Government for such termination or lack of access due to non-payment.

12. Costs. The annual necessary software, maintenance, and support costs for each Local Government are estimated to be \$707 per Local Government agent or employee user. This figure represents an approximate estimate of the anticipated recurring annual costs, which may vary from year-to-year, and nothing herein shall be deemed to preclude the County from charging the Local Government the actual costs associated with its use of the Website in a given year, as provided in paragraph 11. In addition, such costs may be subject to annual increases at the County's discretion, and the Parties agree that the estimated annual cost figure set forth in this paragraph shall be adjusted and deemed amended herein accordingly.

13. Reimbursable Expenses. The Local Government will not be reimbursed for expenses it bears unless expressly provided for in this Agreement.

14. Sovereign Immunity. Nothing herein is intended to serve as a waiver of sovereign immunity by either Party nor shall anything included herein be construed as consent by either Party to be sued by a third party in any matter arising out of this Agreement.

15. Indemnification. Local Government shall indemnify and hold harmless the County and all of the County's current, past, and future officers, agents, and employees (collectively, "Indemnified Parties") from and against any and all causes of action, demands, claims, losses, liabilities, and expenditures of any kind, including attorneys' fees, court costs, and expenses, including through the conclusion of any appellate proceedings, raised or asserted by any person or entity not a party to this Agreement, and (i) relating to the Local Government's use of the Website or the Local Government's advertisements or notices published on the Website, or (ii) caused or alleged to be caused, in whole or in part, by any breach of this Agreement by the Local Government, or (iii) any intentional, reckless, or negligent act or omission of the Local Government, its officers, employees, or agents, arising from, relating to, or in connection with this Agreement or the Local Government's use of the Website. The Local Government further agrees and acknowledges that, from time to time, issues relating to, for example, technological glitches or failures, hardware or software malfunction, connectivity, and loss of power may arise and that such issues may impact the ability of the Local Government to use the Website to publish advertisements and notices. The Local Government agrees and acknowledges that the County shall not be liable for any such issues, and further agrees to indemnify and hold harmless the Indemnified Parties from and against any and all causes of action, demands, claims, losses, liabilities, and expenditures of any kind, including attorneys' fees, court costs, and expenses,

including through the conclusion of any appellate proceedings, raised or asserted by any person or entity relating to such issues. The obligations of this section shall survive the expiration or earlier termination of this Agreement.

16. Termination. Either Party may terminate this Agreement without cause upon at least 90 days' prior written notice to the other Party. This Agreement may also be terminated for cause by the aggrieved Party if the Party in breach has not corrected the breach within 30 days after receipt written or electronic notice of from the aggrieved Party identifying the breach. In addition, if the publication of advertisements and notices on the Website is determined to be illegal by a court of competent jurisdiction, or if the Florida Legislature modifies Florida law to prohibit utilization of the County's designated publicly accessible website for publication of such advertisements and notices, this Agreement will be deemed automatically terminated upon such finding becoming final or such law becoming effective, as applicable.

17. Public Records. The Parties acknowledge and agree that as political subdivisions of the State of Florida, both Parties are subject to Florida's Public Records Law, Chapter 119 of the Florida Statutes. Nevertheless, the County is not the custodian of the Local Government's records and the Local Government acknowledges and agrees that the County does not assume responsibility for handling or responding to any public records requests submitted to the Local Government. Each Local Government shall be responsible for maintaining, in accordance with the requirements of Florida law and retention schedules, all records associated with its own legal advertisements and notices posted on the Website and for fulfilling public records requests relating to such legal advertisements and notices. In the event that any confidential records or materials are exchanged, the Parties shall endeavor to treat the other Party's confidential information as it would treat its own confidential information of a similar nature. In the event that third party records are exchanged, the Parties mutually agree to inform the other Party of any requirements or potential confidential nature of such records. The parties' compliance with, or good faith attempt to comply with, the requirements of Chapter 119 of Florida Statute shall not be considered breach of this Agreement.

18. Notices. Unless expressly provided otherwise in another section of this Agreement, for any notice to a Party to be effective under this Agreement, such notice must be sent via U.S. first-class mail, with a copy sent contemporaneously via email, to the addresses listed below. Such notice shall be effective upon mailing. A Party may at any time provide written notice to the other Party designating a new address for receipt of future notices. Any such notice of a newly designated address shall be kept with, and deemed a part of, this Agreement.

FOR MIAMI-DADE COUNTY:

Miami-Dade County Communications and Customer Experience Department  
ATTN: Inson Kim  
111 NW 1<sup>st</sup> Street  
Suite 2510  
Miami, FL 33128

FOR LOCAL GOVERNMENT:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

19. Prior Agreements. This Agreement represents the final and complete understanding of the Parties regarding the subject matter of this Agreement and supersedes all prior and contemporaneous negotiations and discussions regarding same. All commitments, agreements, and understandings of the Parties concerning the subject matter of this Agreement are contained herein.

20. Assignment. Neither this Agreement nor any term or provision hereof or right hereunder shall be assignable by either Party without the prior written consent of the other Party. It is provided, however, this provision shall not be deemed to prohibit the County, in its sole discretion, from procuring any goods or services relating to the operation, maintenance, or use of the Website by the County or the Local Government.

21. Interpretation. The headings contained in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement. All personal pronouns used in this Agreement shall include any other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as “herein” refer to this Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Whenever reference is made to a section or article of this Agreement, such reference is to the section or article as a whole, including all of the subsections of such section, unless the reference is made to a particular subsection or subparagraph of such section or article.

22. Severability. If any provision of this Agreement is found to be unenforceable, in any respect, by any court of competent jurisdiction, that provision shall be deemed severed from this Agreement and the balance of this Agreement shall remain in full force and effect.

23. Third-Party Beneficiaries. Neither the Local Government nor the County intends to directly or substantially benefit any third party by this Agreement. Therefore, the Parties acknowledge that there are no third-party beneficiaries to this Agreement and that no third party shall be entitled to assert a right or claim against either of them based upon this Agreement or to seek any interpretation or declaratory or injunctive relief pertaining to the Agreement.

24. Law, Jurisdiction, Venue, Waiver of Jury Trial. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. The exclusive venue for any lawsuit arising from, related to, or in connection with this Agreement shall be in the state courts of the Eleventh Judicial Circuit in and for Miami-Dade County, Florida. If any claim arising from, related to, or in connection with this Agreement must be litigated in federal court, the exclusive venue for any such lawsuit shall be in the United States District Court for the

Southern District of Florida. **EACH PARTY EXPRESSLY WAIVES ANY RIGHTS IT MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS PARTICIPATION AGREEMENT.**

25. Amendments. No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same formality as this Agreement and executed on behalf of the County and the Local Government, respectively, by persons authorized to execute same on their behalf.

26. Representation of Authority. Each person executing this Agreement on behalf of a Party represents and warrants that such person is, on the date the person signs this Agreement, duly authorized by all necessary, such as the Clerk's Office, and appropriate action to execute this Agreement on behalf of such Party and that the person does so with full legal authority.

27. Counterparts and Multiple Originals. This Agreement may be executed in multiple originals, and may be executed in counterparts, whether signed physically or electronically, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same Agreement.

28. Materiality and Waiver or Breach. Each requirement, duty, and obligation set forth herein is understood to be bargained for at arm's-length. Each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Agreement, and each is, therefore, a material term. Any Party's failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Agreement.

(Remainder of this page intentionally left blank.)



**COUNTY**

IN WITNESS WHEREOF, the Parties hereto have made and executed this Agreement: MIAMI-DADE COUNTY through its BOARD OF COUNTY COMMISSIONERS, signing by and through its County Mayor or County Mayor's Designee, authorized to execute same by Board action on \_\_\_\_\_, and the Local Government, signing by and through its Clerk's Office, duly authorized to execute same.

MIAMI-DADE COUNTY, by and through  
its County Mayor or County Mayor's Designee

By: \_\_\_\_\_

\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

**LOCAL GOVERNMENT**

LOCAL GOVERNMENT NAME

ATTEST:

By: \_\_\_\_\_  
LOCAL GOVERNMENT MAYOR/ TITLE

\_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
Print Name

\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Approved as to form  
and legal sufficiency:

\_\_\_\_\_

## **RESOLUTION 2025-08**

### **A RESOLUTION OF THE BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE INTERLOCAL ACCESS AGREEMENT FOR LOCAL GOVERNMENT PUBLICATION OF LEGAL ADVERTISEMENTS AND PUBLIC NOTICES ON COUNTY DESIGNATED WEBSITE; APPROVING SAME; PROVIDING FOR AUTHORIZED SIGNATORIES; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Board of Supervisors of the District has found that cost of publishing advertisements and public notices of the District on the Miami-Dade County website (legalads.miamidade.gov) (the "County Designated Website") is a lower cost alternative to the cost of publishing advertisements and public notices in print in a newspaper.

**WHEREAS**, pursuant to Sections 50.011 and 50.0311, Florida Statutes, the Board of Supervisors is authorized and desires to publish certain advertisements and public notices of the District on the County Designated Website;

**WHEREAS**, at its meeting on **October 1, 2025**, the Board approved the Interlocal Access Agreement for Local Government Publication of Legal Advertisements and Public Notices on County Designated Website (the "ILA") between the District and Miami-Dade County, Florida (the "County"), a copy of which is attached hereto as Exhibit A;

**WHEREAS**, the Board has authorized **Armando Silva**, of Special District Services, Inc., as District Manager, or, in the alternative, **Teresa Baluja**, as Chair of the Board of Supervisors of the District, or **Carmen Orozco**, as Vice-Chair of the Board of Supervisors of the District, to execute the ILA and any other documents related to the ILA; and

**WHEREAS**, the District Manager has the authority to take any and all actions related to the ILA and utilization of the County Designated Website, including, but not limited to, the publication of advertisements and public notices on behalf of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT, THAT;**

**Section 1.** The foregoing recitals are hereby incorporated as findings of fact of the Board of Supervisors.

**Section 2.** That **Armando Silva**, of Special District Services, Inc., as District Manager, or, in the alternative, **Teresa Baluja**, as Chair of the Board of Supervisors of the District, or **Carmen Orozco**, as Vice-Chair of the Board of Supervisors, are authorized, on behalf of the District, to execute the ILA and any other documents related thereto, on behalf of the District.

**Section 3.** The District Manager has the authority to take any and all actions related to the ILA and utilization of the County Designated Website, including but not limited to the publication of advertisements and public notices on behalf of the District.

**Section 4.** This Resolution shall be effective immediately upon adoption.

**PASSED AND ADOPTED THIS 15<sup>th</sup> DAY OF OCTOBER, 2025.**

**ATTEST:**

**BLACK CREEK COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
**Print Name:** \_\_\_\_\_

**Secretary/Assistant Secretary**

\_\_\_\_\_  
**Print Name:** \_\_\_\_\_

**Chair / Vice-Chair, Board of Supervisors**

## **RESOLUTION NO. 2025-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT RESCINDING RESOLUTION 2025-05; EXTENDING THE TERMS OF OFFICE OF ALL CURRENT MEMBERS OF THE BOARD OF SUPERVISORS TO COINCIDE WITH THE GENERAL ELECTION PURSUANT TO SECTION 190.006(3)(a)2c, FLORIDA STATUTES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Black Creek Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, the District was established by Ordinance #19-28, effective on April 19, 2019, an odd-numbered year; and

**WHEREAS**, at its meeting of May 21, 2025, the District Board of Supervisors (the “Board”) adopted Resolution 2025-05 calling for a Landowners Meeting to be held on November 19, 2025; and

**WHEREAS**, Section 190.006(3)(a)2c, Florida Statutes, requires that all elections of qualified electors of a community development district be held at a general election in November of even-numbered years and authorizes the Board to adopt a resolution extending or reducing the terms of Board members in order to implement this requirement; and

**WHEREAS**, with the extension of terms provided for in this Resolution, the next Landowners’ Meeting will be held in November 2026, and therefore, it is the desire of the Board to rescind Resolution 2025-05; and

**WHEREAS**, the Board members, due to the Initial Landowners’ Election held in an odd-numbered year on June 19, 2019, currently hold terms of office which expire in odd-numbered years; and

**WHEREAS**, in order to comply with Section 190.006(3)(a)2c, Florida Statutes, when the District has the required number of qualified electors (250), it is necessary that the terms of Board members be extended or reduced, so that their respective terms expire in an even-numbered year; and

**WHEREAS**, the Board finds that it is in the best interests of the District to adopt this Resolution extending the terms of office of all current Supervisors of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT, THAT:**

**Section 1.** Resolution 2025-05 is hereby rescinded. The next and final Landowners' Meeting of the District will be held in November 2026.

**Section 2.** Pursuant to Section 190.006(3)(a)2c, Florida Statutes, the Board hereby adjusts the terms of the members of the Board as follows:

(a) The terms of office of Board members who shall occupy Board Seats Number One (1) and Two (2), which are currently scheduled to expire in November, 2025, are hereby extended so that such terms of office will expire in November, 2026. Thereafter, these seats shall be filled by qualified electors of the District, elected by qualified electors of the District pursuant to Section 190.006(3)(a)2, Florida Statutes.

(b) The terms of office of Board members who shall occupy Board Seats Number Three (3) and Four (4), which are currently scheduled to expire in November 2027, are hereby extended so that such terms of office will expire in November, 2028. Thereafter, these seats shall be filled by qualified electors of the District, elected by qualified electors of the District pursuant to Section 190.006(3)(a)2, Florida Statutes.

(c) The term of office of the Board member who will occupy Board Seat Number Five (5), which is currently scheduled to expire in November 2025, is hereby extended so that such term of office will expire in November, 2026. Thereafter, Seat Number (5) shall be elected to a four (4) year term by the landowners at a final Landowners' Meeting to be scheduled in November 2026, and the individual elected to that seat need not be a qualified elector, but shall meet such other lawful requirements to serve as a supervisor. Beginning in November, 2030, Seat Number Five (5) shall be filled by a qualified elector of the District, elected by qualified electors of the District pursuant to Section 190.006(3)(a)2, Florida Statutes.

**Section 3.** The District Manager, as required, shall furnish a copy of this Resolution to the Supervisor of Elections of Miami-Dade County, Florida; and will take all actions necessary and proper to implement the provisions of this Resolution.

**Section 4.** This Resolution shall become effective immediately upon its adoption.

**PASSED, ADOPTED AND EFFECTIVE THIS 15<sup>th</sup> day of October, 2025.**

**ATTEST:**

**BLACK CREEK  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_

By: \_\_\_\_\_

Print name: \_\_\_\_\_

Secretary/Assistant Secretary

Print name: \_\_\_\_\_

Chairperson/Vice Chairperson

BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT  
RANKING OF AUDITOR PROPOSALS  
FOR FISCAL YEAR ENDING 9/30/25

		Audit Firms	
Criteria	Point Range	Richie Tandoc, P.A.	Grau & Associates
<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	7	9
<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	8	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	8	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	7	9
<b>TOTAL POINTS</b>	<b>50</b>	<b>39</b>	<b>45</b>
<b>BID PRICE - 2024/2025 AUDIT</b>		<b>\$6,300.00</b>	<b>\$4,800.00</b>
<b>BID PRICE - 2025/2026 AUDIT</b>		<b>\$6,300.00</b>	<b>\$4,900.00</b>
<b>BID PRICE - 2026/2027 AUDIT</b>		<b>\$6,300.00</b>	<b>\$5,000.00</b>
<b>BID PRICE - 2027/2028 AUDIT</b>		<b>\$6,700.00</b>	<b>\$5,100.00</b>
<b>BID PRICE - 2028/2029 AUDIT</b>		<b>\$6,700.00</b>	<b>\$5,200.00</b>
<b>COMMENTS:</b>		Currently the auditing firm for more than 16 Special Districts and Governmental Entities.	Currently the auditing firm for more than 300 Special Districts and Governmental Entities.
<b>RECOMMENDATION:</b>		Management recommends that Grau & Associates, the current auditor for the District, the firm with the most experience and the low bidder; be selected to perform the September 30, 2025, 2026 and 2027 annual audits, with an option subject to fee adjustments for inflation, to perform the fiscal year end audits for the two following years (FYE 9/30/28, FYE 9/30/29).	

Note: 2025/2026 Budget For Audit Services is \$7,000.00



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **BLACK CREEK**

**Community Development District**

Proposal Due: August 19, 2025  
4:00PM

**Submitted to:**

Black Creek  
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  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 19, 2025

Black Creek 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, 2025-2027, with an option for two (2) additional annual renewals.

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

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

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

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

### Developing Relationships

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

### Maintaining an Impeccable Reputation

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

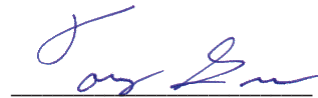
### **Complying With Standards**

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

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

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@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



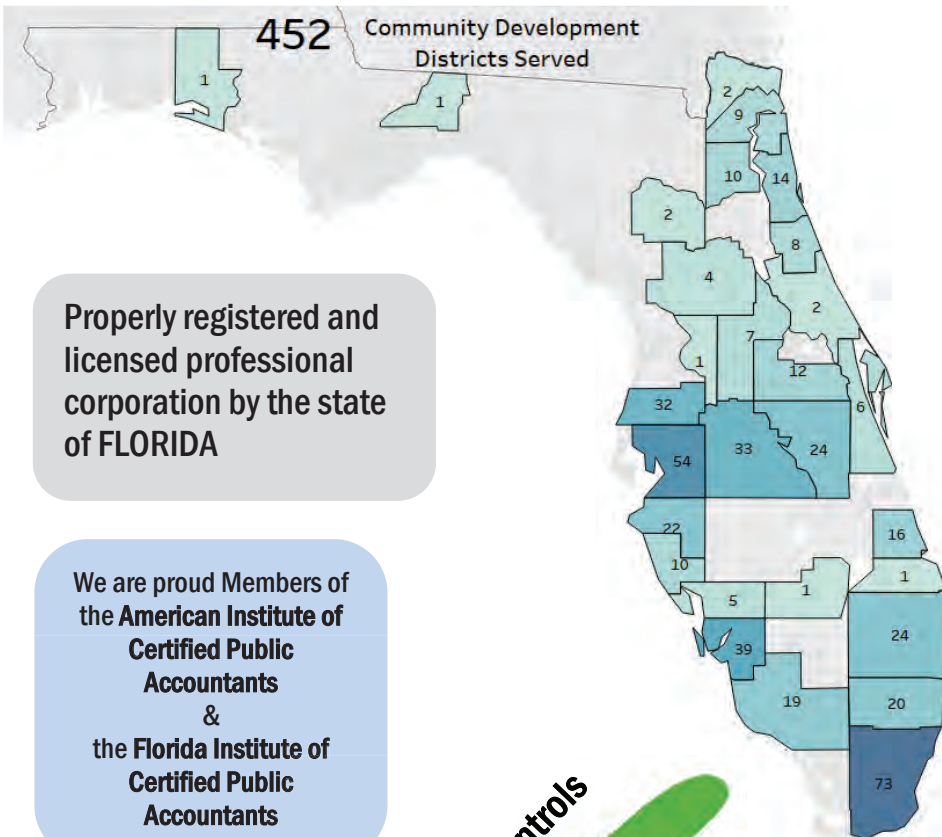
**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



# 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

**March 17, 2023**

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

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

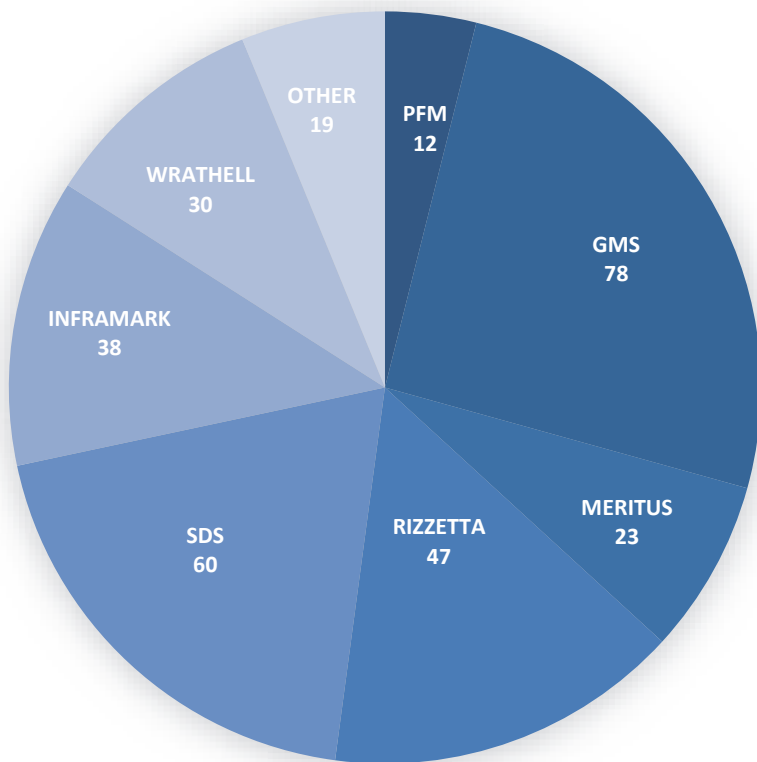


## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## 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*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*48 hours; Accounting,*

*Auditing and Other:*

*33 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

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

- Tony Grau

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

- David Caplivski



## **YOUR ENGAGEMENT TEAM**

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



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](mailto: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

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#### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I, II, IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

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

#### Professional Associations/Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member

#### Professional Education (over the last two years)

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

32  
58  
90 (includes of 4 hours of Ethics CPE)



**David Caplivski, CPA/CITP, Partner**  
**Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676**

#### ***Experience***

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

#### ***Education***

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

#### ***Certifications and Certificates***

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

#### ***Clients Served (partial list)***

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

#### ***Professional Education (over the last two years)***

<b><u>Course</u></b>	<b><u>Hours</u></b>
Government Accounting and Auditing	48
Accounting, Auditing and Other	33
Total Hours	81 (includes 4 hours of Ethics CPE)

#### ***Professional Associations***

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

# References



**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**

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

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### **Two Creeks Community Development District**

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

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### **Journey's End Community Development District**

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

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



# **AUDIT APPROACH**

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

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

## **Proposed segmentation of the engagement**

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



## **Phase I - Preliminary Planning**

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

### **During this phase we will perform the following activities:**

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

## **Phase II – Execution of Audit Plan**

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

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

## **Phase III - Completion and Delivery**

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

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

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

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

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

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

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



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

Is the recommendation cost effective?

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

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

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

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

### **Communications**

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

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

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$4,800
2026	\$4,900
2027	\$5,000
2028	\$5,100
2029	<u>\$5,200</u>
<b>TOTAL (2025-2029)</b>	<b><u>\$25,000</u></b>

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**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
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
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **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 Black Creek 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](http://www.graucpa.com).**



## Proposal To Serve

### Black Creek Community Development District

In Response to Request for Proposals for:

## Annual Audit Services

Due by: 4:00 pm, August 19, 2025



**Richie Tandoc, P.A.**  
Certified Public Accountant & Consultant

#### Contact:

Richie C. Tandoc, Audit & Assurance Partner  
Email: [richie@rtandoc-cpa.com](mailto:richie@rtandoc-cpa.com)

13453 SW 105<sup>th</sup> Avenue  
Miami, Florida 33176  
Tel. (305) 720-2502, ext. 101

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## Letter of Transmittal / Executive Summary



Richie Tandoc, P.A.

Certified Public Accountant & Consultant  
13453 SW 105<sup>th</sup> Ave, Miami, Florida 33176 / T. (305) 720-2502

August 1, 2025

Armando Silva  
District Manager  
Black Creek Community Development District  
2501A Burns Road  
Palm Beach Gardens, FL 33410

**RE: Proposal to Provide Annual Audit Services**

Dear Mr. Silvea:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to Black Creek Community Development District (the "District") for the fiscal years ending September 30, 2025, 2026 and 2027, with the option to renew for the two fiscal years ending September 30, 2028 and 2029.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

**Understanding of the Work and Ability to Perform**

Based on the team's knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we've gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

**Committed to Serving Governmental and Non-Profit Entities**

Although Richie Tandoc, P.A. has only recently begun operating as a CPA firm, the team at Richie Tandoc, P.A. has been in the business of serving non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.'s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner – has 32 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager – has 25 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor – has 23 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

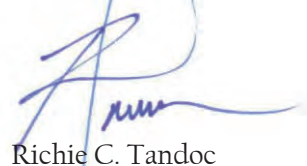
### **Responsiveness**

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District’s primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at [richie@rtandoc-cpa.com](mailto:richie@rtandoc-cpa.com).

Sincerely,

*Richie Tandoc, P.A.*



Richie C. Tandoc  
*Audit & Assurance Partner*



## Proposal Requirements

## Firm Background

Richie Tandoc, P.A. was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. Effective July 16, 2025, Richie Tandoc, P.A. began operating full-time as its own certified public accounting firm. The firm will continue to provide professional services to numerous non-profit, governmental and commercial clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The firm's audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

### Size and Organizational Structure of the Firm

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	32

In addition to the Partner above, the Firm consists of 4 other employees composed of the following:

	Number of Personnel
Audit Professionals:	
Managers	2
Staff	2
Total	4

### Experience in Auditing Governmental and Non-Profit Entities

Our professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA's Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

## BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years:

### Governmental and Non-Profit Financial Statement and Single Audits

- |   |   |
|---|---|
| ▪ Alzheimer's Association SE Fl. Chapter, Inc.                              | ▪ Foundation For Human Rights in Cuba, Inc.   |
| ▪ Bayfront Park Management Trust  | ▪ Lincoln Road Business Improvement District  |
| ▪ Bacardi Family Foundation, Inc.   | ▪ Miami Homes for All, Inc.                   |
| ▪ Boynton Beach Community Red. Agency                                       | ▪ Miami-Dade County Aviation Department       |
| ▪ Broward Housing Solutions, Inc.   | ▪ Miami-Dade County General Segment           |
| ▪ Catholic Charities Legal Services, Inc.                                   | ▪ Miami-Dade County Industrial Dev. Authority |
| ▪ City of Hialeah, Florida  | ▪ Miami-Dade Expressway Authority             |
| ▪ City of Miami, Florida  | ▪ Miami-Dade Transit                          |
| ▪ City of Miami Midtown CRA   | ▪ Miami Sports & Exhibition Authority         |
| ▪ City of Miami Omni CRA  | ▪ Miami Workers Center, Inc.                  |
| ▪ City of Miami SE Overtown Park West CRA                                   | ▪ Ophthalmology Research Foundation, Inc.     |
| ▪ Coconut Grove Business Improvement District                               | ▪ Outreach Aid to the Americas, Inc.          |
| ▪ CubaNet News, Inc.  | ▪ School Board of Miami-Dade County           |
| ▪ First Call For Help of Broward, Inc.                                      | ▪ School District of Palm Beach County        |
| ▪ Florida Rising, Inc. / Florida New Majority, Inc.                         | ▪ Virginia Key Beach Park Trust               |
| ▪ Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc. | ▪ Washington Avenue Business Imp. District    |
| ▪ Kristi House, Inc.  | ▪ West Villages Improvement District          |
|   | ▪ Wynwood Business Improvement District       |

## Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

### Richie Tandoc, CPA, CFE

#### *Client Service & Engagement Partner*

#### Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

#### Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 31 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

#### Education:

- Bachelor of Accounting, Florida International University
- Master of Accounting, Florida International University

social welfare organizations, and business leagues; and governmental organizations, including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits for governmental and non-profit organizations in accordance with *Government Auditing Standards*, OMB Uniform Guidance and Chapter, 10.650 and 10.550, *Rules of the Auditor General*, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Richie has provided services to a wide range of governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

### **Jenny Orantes, CFE** *Engagement Senior Manager*

#### Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

#### **Professional and Business Affiliations:**

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Member, American Institute of CPAs
- Member, Government Finance Officers Association
- Member, Florida Government Finance Officers Association
- Alumni, Florida International University
- Member and Co-Chair, United Way of Miami-Dade County Agency Audit Committee
- Member, United Way of Miami-Dade County Community Impact Committee
- Board Member, Early Learning Coalition of Miami-Dade/Monroe
- Member, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- Member, FICPA Audit Committee



Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

### Resume

Jenny is a Certified Fraud Examiner with over 25 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

### Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

### Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Associate Member, American Institute of CPAs
- Associate Member, Florida Institute of CPAs
- Member, Gov't Finance Officers Association
- Member, Florida Gov't Finance Officers Association
- Alumni, Florida International University
- Former Member, United Way of Miami-Dade County Agency Audit Committee



## Danae Garcia

### Engagement Supervisor

#### Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

#### Resume

Danae has over 23 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A, she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

#### Education and Professional Affiliations:

- Bachelor of Accounting, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- Associate Member, AICPA
- Associate Member, FICPA
- Alumni, Florida Int'l University

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

## References

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

The following is a select list of governmental engagement references for clients similar in scope of services requested in the RFP, with applicable contact information:

## BLACK CREEK COMMUNITY DEVELOPMENT DISTRICT

### City of Miami Community Redevelopment Agencies

Services Conducted: Financial statement audit, Federal single audit, and agreed-upon procedures

Principal Contact: Miguel Valentin, Finance Officer  
819 NW 2<sup>nd</sup> Ave, 3rd Floor, Miami, FL 33136  
(306) 679,6810  
[mavalentin@miamigov.com](mailto:mavalentin@miamigov.com)

### Lincoln Road Business Improvement District

Services Conducted: Financial statement audit

Principal Contact: Anabel Llopis, Executive Director  
1620 Drexel Ave, Suite 100, Miami Beach, FL 33139  
(305) 600-0219  
[anabel@lincolnrd.com](mailto:anabel@lincolnrd.com)

### Miami-Dade County Industrial Development Authority

Services Conducted: Financial statement audit

Principal Contact: Amanda Llovet, CFO  
80 SW 8th St, Suite 2801, Miami, FL 33130  
(305) 579-0070  
[allovett@mdcida.org](mailto:allovett@mdcida.org)

### Washington Avenue Business Improvement District

Services Conducted: Financial statement audit

Principal Contact: Troy Wright, Executive Director  
1234 Washington Ave., #204, Miami Beach, FL 33139  
(305) 916-0779  
[twright@washavemb.com](mailto:twright@washavemb.com)

### West Villages Improvement District

Services Conducted: Financial statement audit and state single audit

Principal Contact: Jeff Walker, CFO (Special District Services, Inc.)  
2501A Burns Road, Palm Beach Gardens, FL 33410  
(561) 579-630-4922  
[JWalker@sdsinc.org](mailto:JWalker@sdsinc.org)

## Assistance Expected of Staff

Our proposed audit fee takes into consideration certain assistance from the District's personnel that is expected as part of the audit, including, but not limited to:

- Preparing confirmations to external third parties, as required;
- Providing all reports, schedules, agreements, contracts, and other supporting documents (in a timely manner), as requested;
- Completing any questionnaires (e.g. related party, fraud, 990, etc.), as requested;
- Completing interviews with audit staff to obtain an understanding of the District's operations, including obtaining an understanding of the District's internal controls;
- Answering any inquiries/requests made by audit staff during the course of the audit;

- Providing adequate explanations for significant variances during our variance analysis testing; and
- Providing information for the disclosures in the financial statements.

Without the full assistance and support from the District's staff, completion of the audit and issuance of our reports could be delayed. Therefore, we require the full cooperation and assistance, as described above, of management and staff to ensure the timely completion of our services.

## Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, are as follows:

Year Ending Sep 30,	Lump Sum Proposed Cost
2025	\$ 6,300
2026	6,300
2027	6,300
2028	6,700
2029	6,700