

**The Woodlands Community
Development District**

May 5, 2016

Agenda Package

The Woodlands Community Development District

Severn Trent Services, Management Services Division
210 North University Drive, Suite 702 • Coral Springs, Florida 33071
Telephone: (954) 753-5841 • Fax: (954) 345-1292

April 28, 2016

Board of Supervisors
The Woodlands Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of The Woodlands Community Development District will be held **Thursday, May 5, 2016 at the offices of DMK Associates, 421 Commercial Court, Venice, Florida.** Below is the agenda for the meeting beginning at **10:30 a.m.**

Meeting Agenda

- 1. Roll Call**
- 2. Public Comment on Agenda Items**
- 3. Approval of Requisition # 564**
- 4. Attorney's Report**
 - A. Resolution 2016-3 - Declaring the 2004 Project Complete
- 5. Engineer's Report**
- 6. Manager's Report**
 - A. Report of Number of Registered Voters
 - B. Confirmation of Audit Engagement with McDirmit-Davis for FY 2016 Audit
 - C. Dates to Qualify to Run for Office
- 7. Supervisors' Requests**
- 8. Audience Comments**
- 9. Adjourn**

Enclosed for review are documents for the May 5, 2016 meeting. Items not included in this package will be presented at the meeting.

I look forward to seeing you there, and in the meantime if you have any questions, please contact me.

Sincerely,

Mark Vega

Mark Vega/rh
District Manager

cc: Tracy Robin
Brian Yonaley

Dorian Popescu
Danny Tyler

Edward Vogler
Pat Neal

Alicia Gayton

Fourth Order of Business

4A.

RESOLUTION 2016-3**A RESOLUTION OF THE BOARD OF SUPERVISORS ("BOARD") OF THE WOODLANDS COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") DECLARING THE 2004 PROJECT COMPLETE AND ADOPTING THE ENGINEER'S CERTIFICATE OF COMPLETION FOR THE 2004 PROJECT; FINALIZING THE 2004 SPECIAL ASSESSMENTS; AND ADDRESSING SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

WHEREAS, The Woodlands Community Development District (the "**District**") was established by the City of North Port, Florida to construct, acquire, install, operate and/or maintain systems and facilities for the public infrastructure described in The Woodlands Community Development District Engineer's Report dated July 27, 2004, Revised December 14, 2004, (the "**2004 Project**"); and

WHEREAS, the District duly authorized and issued its \$31,615,000 The Woodlands Community Development District Capital Improvement Revenue Bonds, Series 2004A (the "**2004 Bonds**") for the purpose of funding the construction, installation, and acquisition of the 2004 Project; and

WHEREAS, in order to repay the 2004 Bonds, the District levied special assessments securing the 2004 Bonds (the "**Special Assessments**") as described in The Woodlands Community Development District Final Assessment Methodology Report dated December 16, 2004; and

WHEREAS, the 2004 Project specially benefits certain assessable lands in the District which are subject to the Special Assessments, and it is reasonable, proper, just and right to continue to assess the costs of the 2004 Project financed with the 2004 Bonds to the specially benefited properties; and

WHEREAS, effective as of the date of this Resolution, the Board of Supervisors further finds that it is in the best interests of the District to declare the 2004 Project complete; and

WHEREAS, as set forth in the Engineer's Certificate of Completion attached as **Exhibit "A"**, the District Engineer has certified the 2004 Project complete; and

WHEREAS, in reliance upon the Engineer's Certificate of Completion, and to be effective as of the date of this Resolution, the Board of Supervisors of the District desires to certify the 2004 Project complete; and

WHEREAS, Section 170.08 Florida Statutes requires that upon completion of the 2004 Project, the District is to credit each of the Special Assessments the difference, if any, between the amount assessed and the actual cost of the improvements; and

WHEREAS, based on the Engineer's Certification of Completion, no modification to the Special Assessments are necessary.

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

SECTION 1. RECITALS. The recitals stated above are incorporated herein and are adopted by the Board as true and correct statements.

SECTION 2. GENERAL AUTHORITY. This resolution is adopted pursuant to the Indenture and provisions of Florida law, including Chapters 170 and 190, Florida Statutes.

SECTION 3. COMPLETION OF THE 2004 PROJECT AND FINALIZATION OF THE SPECIAL ASSESSMENTS. Based on the Engineer's Certificates attached as **Exhibit "A"**, and the above findings incorporated herein, and to be effective as of the date of this Resolution, the Board hereby adopts the Engineer's Certificate of Completion and hereby certifies the 2004 Project complete and determines that no modifications to the Special Assessments are necessary.

SECTION 4. GENERAL AUTHORIZATION. The District's Chair, Vice Chair, Secretary, Assistant Secretaries, District Manager, District Counsel, District Engineer, and District Bond Counsel, are hereby authorized, upon the adoption of this Resolution to do all acts and things required of them to effect the transactions described herein, and all acts and things that may be desirable or consistent with the requirements or intent hereof. The Chair and Secretary are hereby further authorized to execute any and all documents necessary to effect the transactions. The Vice Chair shall be authorized to undertake any action herein authorized to be taken by the Chair, in the absence or unavailability of the Chair, and any Assistant Secretary shall be authorized to undertake any action herein authorized to be taken by the Secretary, in the absence or unavailability of the Secretary.

SECTION 5. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 6. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 7. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 5th day of MAY, 2016.

Attest:

**The Woodlands Community
Development District**

By: _____
Name: _____
Assistant Secretary

By: _____
Carl Impastato
Chair of the Board of Supervisors

Exhibit "A" –Engineer’s Certificate of Completion dated _____, 2016 for the 2004 Project.

Sixth Order of Business

6A.

Kathy Dent
Supervisor of Elections
Sarasota County Florida

April 18, 2016

Kenneth G. Cassel
Severn Trent Management Services
210 N University Drive, Suite 702
Coral Springs, Florida 33071

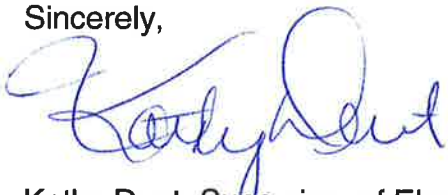
Subject: Qualified Registered Electors for Woodlands CDD

Dear Kenneth:

Listed below is the total number of qualified registered electors for Woodlands Community Development District as of April 15, 2016.

Precinct: 313-1 Voters: 592

Sincerely,



Kathy Dent, Supervisor of Elections
Sarasota County, Florida

KD/alp

RECEIVED
CORAL SPRINGS, FL
APR 21 2016
SEVERN TRENT ENVIRONMENTAL
SERVICES, INC.

6B.

MCDIRMIT DAVIS

CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

February 26, 2015

Board of Supervisors
The Woodlands Community Development District
 210 N. University Drive, Suite 702
 Coral Springs, FL 33071

The following represents our understanding of the services we will provide *The Woodlands Community Development District*.

You have requested that we audit the financial statements of the governmental activities and each major fund of *The Woodlands Community Development District*, as of September 30, 2014, 2015 and 2016, and for the years then ended and the related notes to the financial statements, which collectively comprise *The Woodlands Community Development District's* basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit.

Accounting principles generally accepted in the United States of America require that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis

The Objective of an Audit

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

MCDIRMIT DAVIS & COMPANY, LLC

934 N. MAGNOLIA AVENUE, SUITE 100 ORLANDO, FLORIDA 32803
 TELEPHONE: 407-843-5406 FAX: 407-649-9339 EMAIL: INFO@MCDIRMITDAVIS.COM

General Audit Procedures

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Internal Control Audit Procedures

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*.

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

Compliance with Laws and Regulations

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of *The Woodlands Community Development District's* compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities; and

- f. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Reporting

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

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our 2014 audit in March 2015 and to issue our reports no later than June 2015.

Elden McDirmit is the engagement partner for the audit services specified in this letter. His responsibilities include supervising McDirmit Davis & Company, LLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services described in this letter will not exceed \$4,300 for the year ended September 30, 2014 (\$4,400 for the year ending September 30, 2015 and \$4,500 for the year ending September 30, 2016), inclusive of all costs and out-of-pocket expenses. Our fee can be adjusted if the assistance that *The Woodlands Community Development District* has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Whenever possible, we will attempt to use *The Woodlands Community Development District's* personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report, or as otherwise required by Florida law or the District's applicable records retention schedules.

At the conclusion of our audit engagement, we will communicate to the Board of Supervisors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of McDirmit Davis & Company, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities, pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of McDirmit Davis & Company, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

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

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

The Woodlands Community Development District
Engagement Letter

February 26, 2015
Page 5 of 5

Respectfully,



McDermitt Davis & Company, LLC

RESPONSE:

This letter correctly sets forth our understanding.

The Woodlands Community Development District

Acknowledged and agreed on behalf of The Woodlands Community Development District by:



Title: District Manager/Secretary

Date: June 22, 2015



Gregory, Sharer & Stuart, P.A.
Certified Public Accountants and Business Consultants

System Review Report

To the Owners of McDirmit Davis & Company, LLC
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC (the firm) in effect for the year ended June 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

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

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC in effect for the year ended June 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. McDirmit Davis & Company, LLC has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.
October 16, 2014

6C.

Qualifying to Run for Office

2016 Qualifying Dates

Noon, June 20, 2016 – Noon, June 24, 2016

What happens when you go to the Supervisor of Elections office to qualify? You will file a loyalty oath, a Financial Disclosure Form 1 and either pay the \$25 qualifying fee or file a certification for 25 signatures.

Qualifying Fees

\$25.00 (Unless qualifying by petition)

Qualifying by Petition

In order to qualify by petition and thereby have the qualifying fee waived, a person needs to gather the signatures of 25 qualified voters residing within Sarasota County. The Division of Elections has prescribed the format of the petition, a copy of which can be obtained on the Division of Elections website, www.Sarasotavotes.com

The deadline to submit petitions to the Supervisor of Elections is **Noon, May 23, 2016**. (Candidates must still qualify during the candidate qualifying period). Please note that petitions may be submitted prior to the deadline.

There is a verification fee of \$.10 per signature to ensure the signers are valid residents within the CDD. Cash is accepted. The Supervisor of Elections recommends bringing your petitions in person.

If you want to campaign, you are permitted to do so as long as you do not expend any funds. If you are going to expend money for signage, business cards, etc., even if it is your own money, you must open a campaign account and will need to file the required forms. You will also need to appoint a campaign treasurer and designate a campaign depository. If campaigning, signatures may not be obtained until the candidate has filed his or her appointment of campaign treasurer and designation of campaign depository.

Contact the Supervisor of Elections for more specific information on qualifying by petition.

Qualifying Officers

The Qualifying Officer for Special District Offices is the Supervisor of Elections.

Kathy Dent, Supervisor of Elections

Sarasota

The Terrace Building
101 S. Washington Blvd.
Sarasota, FL 34236
Phone: (941) 861-8600

Venice

Robert L. Anderson Administration Center
4000 Tamiami Trail S. Rm 114
Venice, FL 34293
Phone: (941) 861-3760

Office Hours: Monday – Friday 8:30 a.m - 5:00 p.m

www.Sarasotavotes.com