

*Hicks Ditch
Community Development District*

Agenda

December 13, 2023

AGENDA

Hicks Ditch

Community Development District

219 E. Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

December 6, 2023

Board of Supervisors
Hicks Ditch Community
Development District

Dear Board Members:

The Special Meeting of the Board of Supervisors of the Hicks Ditch Community Development District will be held **Wednesday, December 13, 2023, at 9:15 AM the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, FL 34711**. Following is the advance agenda for the regular meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of October 25, 2023 Audit Committee Meeting
4. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. Grau & Associates
5. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the October 25, 2023 Board of Supervisors Meeting
4. Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - D. District Manager's Report
 - i. Balance Sheet & Income Statement
 - ii. Ratification of Funding Requests No. 14-16
6. Other Business
7. Supervisors Requests
8. Adjournment

AUDIT COMMITTEE MEETING

MINUTES

**MINUTES OF MEETING
HICKS DITCH
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Hicks Ditch Community Development District was held Wednesday, **October 25, 2023** at 9:35 a.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present were:

Tony Iorio	Chairman
Doug Beasley	
Rocky Owen	

Also present were:

George Flint	District Manager, GMS
Jeremy LeBrun	District Manager, GMS
Michelle Rigoni <i>by phone</i>	District Counsel – Kutak Rock
Major Stacey <i>by phone</i>	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Iorio called the meeting to order, and Mr. Flint called the roll. Three committee members were present.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Mr. Flint presented the selection criteria and RFP. He noted this was the standard RFP that they typically use. They are asking for any qualified auditors to provide 5 years of pricing.

On MOTION by Mr. Iorio, seconded by Mr. Beasley, with all in favor, the Request for Proposals and Selection Criteria, was approved.

B. Approval of Notice of Request for Proposals for Audit Services

Mr. Flint asked the committee for a motion to approve the Notice of Request for proposals for audit services.

On MOTION by Mr. Iorio, seconded by Mr. Owen, with all in favor, the Notice of Request for Proposals for Audit Services, was approved.

C. Public Announcement of Opportunity to Provide Audit Services

Mr. Flint announced the opportunity to provide audit services to Hicks Ditch.

FOURTH ORDER OF BUSINESS

Adjournment

Mr. Flint asked for a motion of adjournment.

On MOTION by Mr. Iorio, seconded by Mr. Owen, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

Hicks Ditch CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2023 \$3,200 2024 \$3,300 2025 \$3,400 2026 \$3,500 2027 \$3,600 TOTAL \$17,000		

SECTION A



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

HICKS DITCH

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: November 20, 2023
5:00PM

Submitted to:

Hicks Ditch
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

November 20, 2023

Hicks Ditch Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023, with an option for four (4) additional annual renewals.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

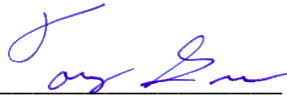
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



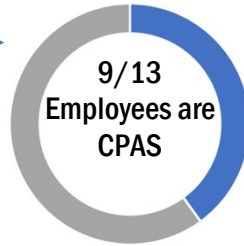
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



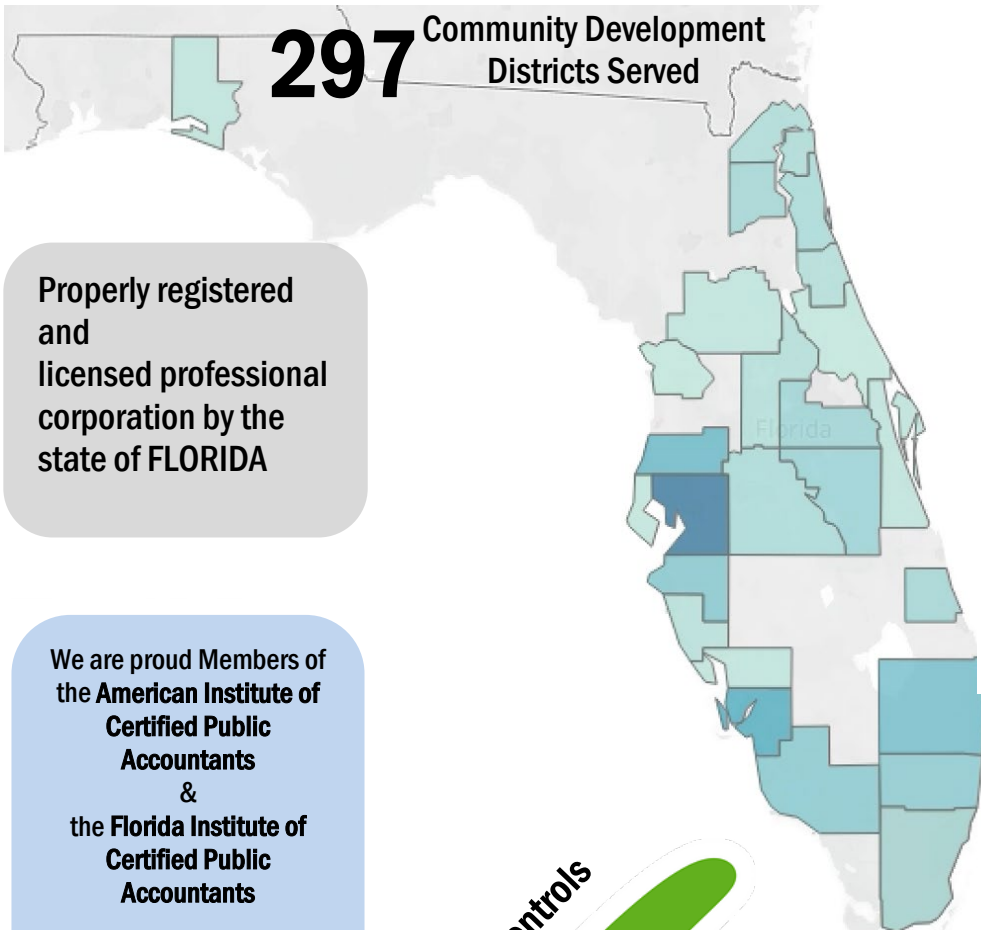
3 Partners
10 Professional Staff
2 Administrative Professionals



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



Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

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

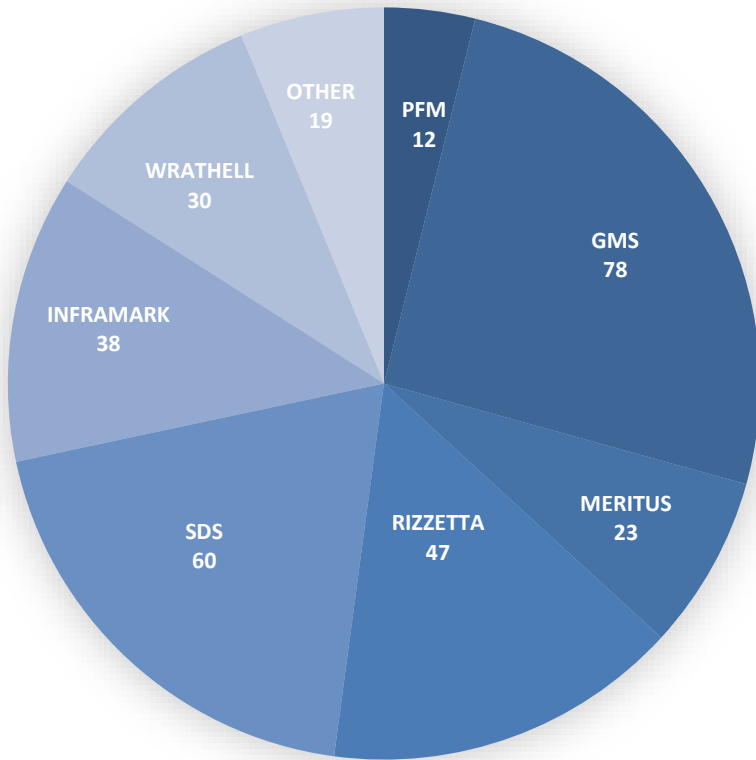
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

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: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 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.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

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



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

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



Antonio 'Tony' J. Grau, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>56</u>
Total Hours	<u>80</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
 Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

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

Education

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

Certifications and Certificates

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

Clients Served (partial list)

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (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

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

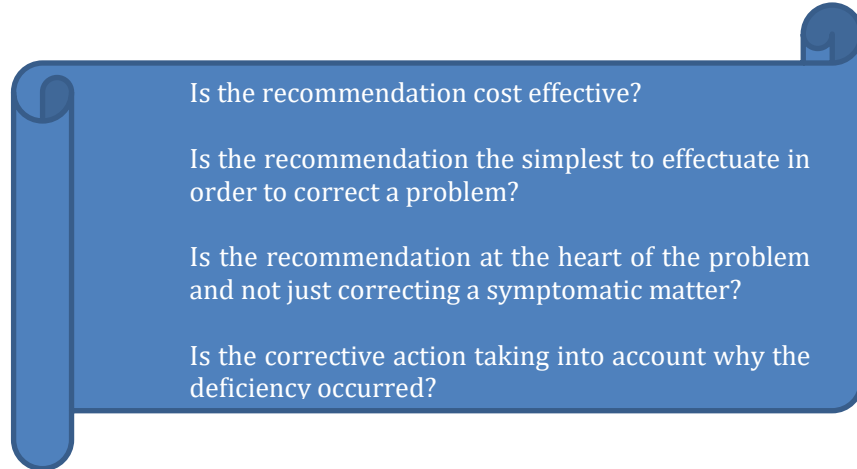
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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, 2023-2027 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$3,200
2024	\$3,300
2025	\$3,400
2026	\$3,500
2027	<u>\$3,600</u>
TOTAL (2023-2027)	<u>\$17,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment 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 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
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

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 Hicks Ditch 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.**

**BOARD OF SUPERVISORS
MEETING**

MINUTES

**MINUTES OF MEETING
HICKS DITCH
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Hicks Ditch Community Development District was held Wednesday, **October 25, 2023** at 9:30 a.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present and constituting a quorum:

Tony Iorio	Chairman
Doug Beasley	Vice Chairman
Rocky Owen	Assistant Secretary

Also present were:

George Flint	District Manager, GMS
Jeremy LeBrun	District Manager, GMS
Michelle Rigoni <i>by phone</i>	District Counsel – Kutak Rock
Major Stacey <i>by phone</i>	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Iorio called the meeting to order, and Mr. Flint called the roll. Three Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the July 26, 2023
Board of Supervisors Meeting**

Mr. Flint presented the minutes of the July 26, 2023 Board of Supervisors Meeting. He asked if the Board had any comments or corrections to those minutes. The Board had no changes to the minutes.

On MOTION by Mr. Iorio, seconded by Mr. Owen, with all in favor, the Minutes of the July 26, 2023 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Appointment of Audit Committee

Mr. Flint noted that they are required to have an independent audit preformed, and the start of that process is to form an Audit Committee and then appoint a Chairperson. Mr. Iorio appointed himself as Chairperson.

On MOTION by Mr. Iorio, seconded by Mr. Owen, with all in favor, Appointing the Board Members as the Audit Committee and Designating Mr. Iorio as the Chairperson, was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Rigoni had nothing further to report.

B. Engineer

Mr. Stacey had nothing further to report.

C. District Manager’s Report

i. Balance Sheet and Income Statement

Mr. Flint presented the unaudited financial statements. He stated there is no action required on the financials but if the Board has any comments, those can be discussed.

ii. Ratification of Funding Requests No. 10-13

Mr. Flint presented the Funding Requests No. 10-13 to the Board. He stated that these funding requests were transmitted to the Developer under the Funding Agreement.

On MOTION by Mr. Iorio, seconded by Mr. Owen, with all in favor, Funding Requests No. 10-13, were ratified.

SIXTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

SEVENTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. Flint asked for a motion of adjournment.

On MOTION by Mr. Owen, seconded by Mr. Beasley, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION D

SECTION 1

Hicks Ditch
Community Development District

Unaudited Financial Reporting
October 31, 2023



Table of Contents

1	<hr/>	<u>Balance Sheet</u>
2	<hr/>	<u>General Fund</u>
3	<hr/>	<u>Month to Month</u>

Hicks Ditch
Community Development District
Combined Balance Sheet
October 31, 2023

	<i>General Fund</i>	<i>Totals Governmental Funds</i>
Assets:		
Operating Account	\$ 6,546	\$ 6,546
Due from Developer	\$ 1,885	\$ 1,885
Total Assets	\$ 8,431	\$ 8,431
Liabilities:		
Accounts Payable	\$ 2,848	\$ 2,848
Total Liabilites	\$ 2,848	\$ 2,848
Fund Balance:		
Unassigned	\$ 5,583	\$ 5,583
Total Fund Balances	\$ 5,583	\$ 5,583
Total Liabilities & Fund Balance	\$ 8,431	\$ 8,431

Hicks Ditch

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2023

	Adopted Budget	Prorated Budget Thru 10/31/23	Actual Thru 10/31/23	Variance
Revenues:				
Developer Contributions	\$ 136,998	\$ 11,417	\$ 2,448	\$ (8,969)
Total Revenues	\$ 136,998	\$ 11,417	\$ 2,448	\$ (8,969)
Expenditures:				
General & Administrative:				
Supervisors Fees	\$ 12,000	\$ 1,000	\$ -	\$ 1,000
FICA Expense	\$ 918	\$ 77	\$ -	\$ 77
Engineering	\$ 15,000	\$ 1,250	\$ 250	\$ 1,000
Attorney	\$ 25,000	\$ 2,083	\$ 181	\$ 1,902
Annual Audit	\$ 5,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 4,100	\$ -	\$ -	\$ -
Management Fees	\$ 37,100	\$ 3,092	\$ 1,563	\$ 1,529
Information Technology	\$ 1,800	\$ 150	\$ 150	\$ -
Website Maintenance	\$ 1,200	\$ 100	\$ 100	\$ -
Telephone	\$ 100	\$ 8	\$ -	\$ 8
Postage & Delivery	\$ 1,000	\$ 83	\$ 2	\$ 81
Insurance	\$ 6,000	\$ 6,000	\$ 5,000	\$ 1,000
Printing & Binding	\$ 1,000	\$ 83	\$ -	\$ 83
Legal Advertising	\$ 12,750	\$ 1,063	\$ 357	\$ 706
Other Current Charges	\$ 2,500	\$ 208	\$ 8	\$ 200
Office Supplies	\$ 300	\$ 25	\$ 0	\$ 25
Travel Per Diem	\$ 605	\$ 50	\$ -	\$ 50
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Expenditures	\$ 136,998	\$ 15,448	\$ 7,785	\$ 7,662
Excess Revenues (Expenditures)	\$ -		\$ (5,338)	
Fund Balance - Beginning	\$ -		\$ 10,920	
Fund Balance - Ending	\$ -		\$ 5,583	

Hicks Ditch
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 2,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,448
Total Revenues	\$ 2,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,448
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FICA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	250
Attorney	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	181
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 1,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,563
Information Technology	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150
Website Maintenance	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ 357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	357
Other Current Charges	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
Office Supplies	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total Expenditures	\$ 7,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,785
Excess Revenues (Expenditures)	\$ (5,338)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(5,338)

SECTION 2

Hicks Ditch
Community Development District

Funding Request #14
October 24, 2023

Bill to: TLC Pine Meadows, LLC

Payee	General Fund FY2023	General Fund FY2024
1 Governmental Management Services Invoice # 12 - Management Fees - October 2023		\$ 1,814.49
2 Kutak Rock LLP Invoice # 3295680 - General Counsel - September 2023	\$ 70.50	
	\$ 70.50	\$ 1,814.49
Total:		\$ 1,884.99

Please make check payable to:

Hicks Ditch Community Development District
 6200 Lee Vista Blvd, Suite 300
 Orlando, FL 32822

GMS-Central Florida, LLC

1001 Bradford Way
 Kingston, TN 37763

Invoice

Invoice #: 12
Invoice Date: 10/1/23
Due Date: 10/1/23
Case:
P.O. Number:

Bill To:

Hicks Ditch CDD
 219 E. Livingston St.
 Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - October 2023		1,562.50	1,562.50
Website Administration - October 2023		100.00	100.00
Information Technology - October 2023		150.00	150.00
Office Supplies		0.09	0.09
Postage		1.90	1.90

Total \$1,814.49

Payments/Credits \$0.00

Balance Due \$1,814.49

Received 10/11/23

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

October 16, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3295680

Client Matter No. 29823-1

Notification Email: eftgroup@kutakrock.com

Mr. George Flint

Hicks Ditch CDD

c/o Governmental Management Services – Central Florida, LLC

219 East Livingston Street

Orlando, FL 32801

Invoice No. 3295680

29823-1

Re: General Counsel

For Professional Legal Services Rendered

09/02/23	L. Whelan	0.10	38.50	Conduct research regarding meeting and public hearing continuance; review case law and legislative updates regarding same
09/18/23	S. Sandy	0.10	32.00	Confer regarding draft agenda
TOTAL HOURS		0.20		

TOTAL FOR SERVICES RENDERED \$70.50

TOTAL CURRENT AMOUNT DUE \$70.50

UNPAID INVOICES:

August 15, 2023 Invoice No. 3265558 1,765.00

September 27, 2023 Invoice No. 3282427 357.50

TOTAL DUE \$2,193.00

Received 10/16/23

Hicks Ditch

Community Development District

Funding Request #15
November 13, 2023

Bill to: TLC Pine Meadows, LLC

	Payee		General Fund FY2024
1	Appian Engineering Invoice # 5523 - General Engineering - October 2023	\$	250.00
2	Department of Economic Opportunity Inv# 89573 - Special District Fee FY24	\$	175.00
3	Gannett Media Corp - Gannett Florida LocalIQ Invoice # 0005989881 - Legal Advertising	\$	122.18
4	Tribune Publishing - Orlando Sentinel Invoice # 081642606000 - Legal Advertising	\$	234.43
		Total:	\$ 781.61

Please make check payable to:



2221 Lee Road, Suite 27
Winter Park, FL 32789
Tel: (407) 960-5868

Invoice

Invoice Date: Nov 9, 2023

Invoice Num: 5523

Billing Through: Oct 31, 2023

Attn: Indhira Araujo
Hicks Ditch Community Development District
219 E. Livingston St
Orlando, FL 32801

Pine Meadows DRC (HCP-23): - Managed by (Ovidio Sanchez)

Invoice Summary

Professional Services

<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Principal	1.00	\$250.00	\$250.00
Professional Services Total:		1.00	\$250.00

Total Amount Due This Invoice:

\$250.00

This invoice is due on 12/9/2023

Received 11/10/23

Total Amount Due:

\$250.00

Wire Transfers:
Appian Engineering, LLC
Account Number: 11003829
Routing Number: 063116834



2221 Lee Road, Suite 27
Winter Park, FL 32789
Tel: (407) 960-5868

Invoice

Invoice Date: Nov 9, 2023

Invoice Num: 5523

Invoice Detail

Hicks Hitch CDD Engineering (HCP-23:50) - Managed by (Ovidio Sanchez)

This Invoice \$250.00

<u>Date</u>	<u>Description</u>	<u>Hours</u>
<u>Principal</u>		
10/25/2023	Principal CDD Meeting	1.00
	Principal Total:	1.00
	Professional Services Total:	1.00

Florida Department of Economic Opportunity, Special District Accountability Program

Fiscal Year 2023 - 2024 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/02/2023				Invoice No: 89573
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/01/2023: \$175.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:



000756

Hicks Ditch Community Development District

Ms. Sarah R. Sandy

Kutak Rock LLP

107 West College Avenue

Tallahassee, Florida 32301

- 2. Telephone: 850-992-7300 Ext:
- 3. Fax: 850-692-7319
- 4. Email: Sarah.Sandy@KutakRock.com
- 5. Status: Independent
- 6. Governing Body: Elected
- 7. Website Address: Not on file - Due by the end of the first fiscal year after creation.
- 8. County(ies): Lake
- 9. Special Purpose(s): Community Development
- 10. Boundary Map on File: 12/12/2022
- 11. Creation Document on File: 12/12/2022
- 12. Date Established: 11/03/2022
- 13. Creation Method: Local Ordinance
- 14. Local Governing Authority: City of Eustis
- 15. Creation Document(s): City Ordinance 22-21
- 16. Statutory Authority: Chapter 190, Florida Statutes
- 17. Authority to Issue Bonds: Yes
- 18. Revenue Source(s): Assessments

Received 11/8/23

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature: _____ Date 11.08.23

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee online by following the instructions at www.Floridajobs.org/SpecialDistrictFee or by check payable to the Florida Department of Economic Opportunity.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. ___ This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,

2. ___ This special district is in compliance with its Fiscal Year 2023 - 2024 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2023 - 2024 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: ___ Denied: ___ Reason: _____

STEP 4: Make a copy of this document for your records.

STEP 5: Mail this document and payment (if paying by check) to the Florida Department of Economic Opportunity, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to (850) 717-8430.



ACCOUNT NAME		ACCOUNT #	PAGE #
Hicks Ditch CDD		1194543	1 of 1
INVOICE #	BILLING PERIOD	PAYMENT DUE DATE	
0005989881	Oct 1- Oct 31, 2023	November 20, 2023	
PREPAY (Memo Info)	UNAPPLIED (included in amt due)	TOTAL CASH AMT DUE*	
\$0.00	\$0.00	\$122.18	

BILLING ACCOUNT NAME AND ADDRESS	Legal Entity: Gannett Media Corp. Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. All funds payable in US dollars.
Hicks Ditch CDD 219 E Livingston ST Orlando, FL 32801-1508	

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com **FEDERAL ID** 47-2390983

To sign-up for E-mailed invoices and online payments please contact abgspecial@gannett.com. Previous account number:

Date	Description	Amount
10/1/23	Balance Forward	\$0.00

Package Advertising:

Start-End Date	Order Number	Description	PO Number	Package Cost
10/30/23	9454374	Notice of RFP - Annual Audit Services		\$122.18

RECEIVED
NOV 17 2023

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	\$122.18
Service Fee 3.99%	\$4.87
*Cash/Check/ACH Discount	-\$4.87
*Payment Amount by Cash/Check/ACH	\$122.18
Payment Amount by Credit Card	\$127.05

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME		ACCOUNT NUMBER		INVOICE NUMBER		AMOUNT PAID
Hicks Ditch CDD		1194543		0005989881		
CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
\$122.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122.18
REMITTANCE ADDRESS (Include Account# & Invoice# on check)				TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:		TOTAL CREDIT CARD AMT DUE
Gannett Florida LocaliQ PO Box 631244 Cincinnati, OH 45263-1244				<input type="checkbox"/> VISA <input type="checkbox"/> MASTERCARD <input type="checkbox"/> DISCOVER <input type="checkbox"/> AMEX Card Number _____ Exp Date ____/____/____ CVV Code _____ Signature _____ Date _____		\$127.05

0001194543000000000000059898810001221867171

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Brittany Brookes
Hicks Ditch CDD
219 E Livingston ST
Orlando FL 32801-1508

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Daily Commercial, published in Lake County, Florida; that the attached copy of advertisement, being a Govt Bids & Proposals, was published on the publicly accessible website of Lake County, Florida, or in a newspaper by print in the issues of, on:

10/30/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 10/30/2023

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$122.18

Order No: 9454374

Customer No: 1194543

PO #:

of Copies:

1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

HICKS DITCH COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Hicks Ditch Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2023, with an option for four (4) additional annual renewals. The District is a local unit of special purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing and maintaining public infrastructure. The District is located in Lake County, Florida. The District currently has an operating budget of approximately \$136,998. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 1, 2024. Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal package, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services - Central Florida, LLC Attn: Tricia Adams, District Manager, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside "Auditing Services - Hicks Ditch Community Development District." Proposals must be received by 5:00 PM on Monday, November 20, 2023, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

District Manager
Governmental Management Services - Central Florida, LLC
9454374 10/30/2023

Invoice Details

Billed Account Name: Hicks Ditch Cdd
 Billed Account Number: CU80154371
 Invoice Number: 081642606000
 Invoice Amount: \$234.43
 Billing Period: 10/16/23 - 10/22/23
 Due Date: 11/21/23



INVOICE

Page 1 of 2

Invoice Details

Date	trunc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
10/17/23	OSC81642606	Classified Listings, Online Public Hearing/Bid/Misc_Legal 7512167				234.43

RECEIVED

NOV 09 2023

Invoice Total: \$234.43

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
234.43	0.00	0.00	0.00	0.00	0.00

Please detach and return this portion with your payment.

Remittance Section

Billed Period: 10/16/23 - 10/22/23
 Billed Account Name: Hicks Ditch Cdd
 Billed Account Number: CU80154371
 Invoice Number: 081642606000

Return Service Requested

9842000072

HICKS DITCH CDD
 BRITTANY BROOKES
 219 E LIVINGSTON ST
 ORLANDO FL 32801-1508

For questions regarding this billing, or change of address notification, please contact Customer Care:

Orlando Sentinel
 PO Box 8023
 Willoughby, OH 44096



All orders for (i) print, digital and/or preprint advertising ("Advertising Services") are subject to Publisher's Advertising Agreement Standard Terms and Conditions ("Ad Publication Terms and Conditions") available at <http://tribpub.com/ad-fo-terms> and (ii) services other than or in addition to publication and/or insertion of advertisements (such as sponsored content creation, website development, advertising strategy design, and search engine optimization, collectively "Creation and Digital Services") are subject to Publisher's Terms and Conditions Content Creation and Digital Services ("Digital Services Terms and Conditions") and collectively with the Ad Publication Terms and Conditions, the "Standards Terms and Conditions") available at <http://tribpub.com/ad-fo-terms>. The Standard Terms and Conditions may be updated from time to time. Your order will be subject to these invoice terms and conditions and the Standard Terms and Conditions as from time to time in effect on the date you place your order. By placing an order, you accept and agree to the Standard Terms and Conditions as from time to time in effect.

As used in these invoice terms and conditions, Tronc, Inc. and any and all of their respective affiliates, as defined in the Ad Publication Terms and Conditions as "Publisher" and in the Digital Services Terms and Conditions as "T" shall be collectively referred to herein as "Publisher." The Client, as set forth on the face of this invoice, for whose benefit the Advertising Services and/or Creation and Digital Services have been provided, as defined in the Ad Publication Terms and Conditions as "Advertiser" and in the Digital Services Terms and Conditions as "Client," shall be collectively referred to herein as "Advertiser."

FINANCIAL RELATED TERMS

Payments and Disputes

Payment: All invoices shall be paid within 15 days of invoice date or as otherwise stated on the invoice/payment schedule set forth in the Insertion Order or the Statements of Work ("SOWs").

Agency Liability: Any obligation of an Advertiser, pursuant to the terms stated herein and as set forth in the Standard Terms and Conditions, may be satisfied by an advertising agency which has been duly appointed by Advertiser (or its duly appointed agent) to act on Advertiser's behalf or is otherwise authorized to act on behalf of the Advertiser, whether by express, implied, apparent or other authority (the "Agency"). As set forth in Section 11 of the incorporated Ad Publication Terms and Conditions and in Section 24 of the incorporated Digital Services Terms and Conditions, the Agency shall be liable (jointly and severally with the Advertiser) for payment for all Advertising Services and/or Creation and Digital Services provided and invoiced by each Publisher regardless of any contrary language in any past, contemporaneous or future writing, regardless of whether it receives payment from Advertiser and regardless of whether the identity of the Agency's client is known to such Publisher. In addition, Agency agrees: (a) Publisher will not be bound by any terms, conditions or provisions in any document contrary to the terms of this invoice; and (b) represents and warrants that, as agent for the Advertiser, it has all necessary authority to submit or enter into the Insertion Order or SOW and place an order with Publisher on behalf of the Advertiser. Agency will make available to Publisher upon request written confirmation of the relationship between Agency and Advertiser. This confirmation must include, among other representations, Advertiser's acknowledgement that Agency is its agent and is authorized to act on its behalf in connection with the Insertion Order, the SOW, the terms stated in this invoice and the Standard Terms and Conditions. In addition, upon the request of Publisher, Agency will confirm whether Advertiser has paid to Agency in advance funds sufficient to make payments pursuant to the Insertion Order or SOW.

Credit: Credit privileges may be suspended on any Advertiser account that is not paid in accordance with terms or exceeds approved credit limit. For prepaid Advertiser accounts, payment in the form of check, credit card or ACH must be received in advance of space deadline for Advertiser accounts that have not established credit with Publisher. If the Advertiser's account has established credit terms, payments on such accounts may be made by using a credit card; however, such payments must be made by the due date on the invoice. Payments in excess of \$2,500.00 cannot be paid using a credit card. It is the Advertiser's and its agent's responsibility to advise the Publisher's credit department immediately, via registered mail, of any change in business structure or status.

Pricing: For advertising inserts distributed via insertion in Publisher's newspaper and/or via Publisher's non-subscriber distribution program(s), quantity billed is based on the delivery quantity requirements provided by Publisher to Advertiser. Delivery quantity requirements are based on an estimate of circulation ordered plus an estimate for non-subscriber distribution, if any, plus provision for unsold copies of the newspapers, and an estimated amount for shipment and machine spoilage. Newspaper circulation is variable, therefore, it is recommended that Advertiser or its agent confirm delivery quantity requirements with their advertising sales representative just prior to ordering a print run. However, Publisher shall not be responsible nor provide rate adjustments for shortages or overages in delivery quantity requirements realized through circulation fluctuations or for circulation missed caused by shortages in the Advertiser's insert quantity provided. The terms and conditions of the Rate Cards that apply to the publications in which Advertiser has requested that Ads be published are expressly incorporated herein. If there is a conflict between your Insertion Order and the Rate Card, the Insertion Order will control.

Invoice Disputes: Advertiser and its agents waive any dispute regarding any item included in an invoice unless notice of such dispute is provided to Publisher within a reasonable period not to exceed 10 days.

Late Payment and Collections: Except for invoiced payments that Advertiser or its agent has successfully disputed, Advertiser and the Agency shall be responsible for all costs incurred by Publisher in connection with the collection of any amounts owing hereunder including, without limitation, collection fees, court costs and reasonable attorneys fees.

No Set-Off

Unless otherwise agreed to by all parties, neither Advertiser nor the Agency may set off against amounts due to Publisher under this invoice any amounts owed by Publisher to Advertiser or the Agency.

Taxes

All prices are exclusive of all sales, use and excise taxes, and any other similar taxes, duties and charges of any kind imposed by any governmental authority on any amount payable by Advertiser or the Agency. Advertiser and the Agency shall be responsible for all such charges, costs and taxes and all amounts paid and payable by Publisher in discharge of the foregoing taxes. This provision shall survive the termination of any agreement between Publisher and the Advertiser or Agency.

Other Services

Except as stated otherwise, payments by or on behalf of Advertiser to Publisher for services or goods other than advertising space, inserts and color shall not be applied toward any revenue totals set forth in the any agreement between Advertiser and Publisher.

Rate Changes & Postal Charges

Publisher shall have the right to revise the advertising rates for Advertising Services, as set forth in Section 7.3 of the Ad Publication Terms and Conditions, at any time upon notice to Advertiser or the Agency of such rates. Advertiser may terminate its agreement on the date the new rates become effective by giving written notice within 30 days of such termination. In the event of such termination, Advertiser and the Agency shall be liable for Ads published prior to such termination at the "Current Agreement Rate," defined as the billing rate in effect at the time of publication.

If the United States Postal Service implements a postage cost increase at any time, Advertiser and the Agency understand and agree that the advertising rates for Advertising Services shall be adjusted to reflect that increase automatically upon the effective date of the United States Postal Service increase.

Published Daily
ORANGE County, Florida

Sold To:

Hicks Ditch CDD - CU80154371
219 E Livingston St
Orlando, FL 32801

Bill To:

Hicks Ditch CDD - CU80154371
219 E Livingston St
Orlando, FL 32801

**State Of Florida
County Of Orange**

Before the undersigned authority personally appeared
Rose Williams, who on oath says that he or she is a duly authorized
representative of the ORLANDO SENTINEL, a DAILY newspaper
published in ORANGE County, Florida; that the attached copy of
advertisement, being a Legal Notice in:

The matter of 11150-Public Hearing Notice
Was published in said newspaper by print in the issues of, or by publication
on the newspaper's website, if authorized on Oct 17, 2023.

Affiant further says that the newspaper complies with all legal requirements
for publication in Chapter 50, Florida Statutes.



Signature of Affiant

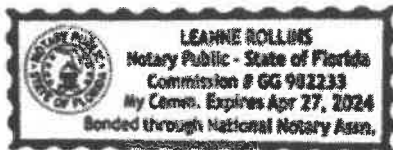
Rose Williams

Name of Affiant

Sworn to and subscribed before me on this 18 day of October, 2023,
by above Affiant, who is personally known to me (X) or who has produced identification ().



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

7512167

**NOTICE OF REGULAR BOARD OF SUPERVISORS
AND AUDIT COMMITTEE MEETING FOR
HICKS DITCH COMMUNITY DEVELOPMENT
DISTRICT**

Notice is hereby given that the Board of Supervisors ("Board") of the Hicks Ditch Community Development District ("District") will hold a regular meeting of the Board of Supervisors on Wednesday, October 25, 2023 at 9:30 a.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, FL 34711. The Audit Committee ("Committee") of the Hicks Ditch Community Development District will hold a meeting immediately following the conclusion of the Board of Supervisors meeting.

A copy of the agenda may be obtained from the District's website or by contacting the District Manager at 407-841-5524 and providing a telephone and email address during normal business hours. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued to a date, time, and place to be specified on the record at such meeting.

Any person requiring special accommodations in order to access and participate in the meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the Meetings is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Governmental Management Services -
Central Florida, L.L.C.
District Manager
10/17/2023 7512167

7512167

Hicks Ditch
Community Development District

Funding Request #16
November 28, 2023

Bill to: TLC Pine Meadows, LLC

	Payee		General Fund FY2024
1	Governmental Management Services Invoice # 13 - Management Fees - November 2023	\$	1,852.23
2	Kutak Rock LLP Invoice # 3311995 - General Counsel - October 2023	\$	181.27
Total:			\$ 2,033.50

Please make check payable to:

Hicks Ditch Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC

1001 Bradford Way
 Kingston, TN 37763

Invoice

Invoice #: 13
Invoice Date: 11/1/23
Due Date: 11/1/23
Case:
P.O. Number:

Bill To:

Hicks Ditch CDD
 219 E. Livingston St.
 Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - November 2023		1,562.50	1,562.50
Website Administration - November 2023		100.00	100.00
Information Technology - November 2023		150.00	150.00
Office Supplies		0.09	0.09
Postage		38.89	38.89
Copies		0.75	0.75

Total \$1,852.23

Payments/Credits \$0.00

Balance Due \$1,852.23

RECEIVED 11/16/23

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

November 22, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3311995

Client Matter No. 29823-1

Notification Email: eftgroup@kutakrock.com

Mr. George Flint
Hicks Ditch CDD
c/o Governmental Management Services – Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3311995
29823-1

Re: General Counsel

For Professional Legal Services Rendered

10/12/23	M. Rigoni	0.10	27.50	Update development status chart
10/23/23	M. Rigoni	0.10	27.50	Review final agenda
10/24/23	S. Sandy	0.10	32.00	Review and process FY 2023-2024 DEO Special District form
10/25/23	M. Rigoni	0.30	82.50	Prepare for and attend Board meeting; perform meeting follow-up

TOTAL HOURS 0.60

TOTAL FOR SERVICES RENDERED \$169.50

DISBURSEMENTS

Freight and Postage 11.77

TOTAL DISBURSEMENTS 11.77

TOTAL CURRENT AMOUNT DUE \$181.27

RECEIVED 11/22/23