



**DELTA FARMS
WATER CONTROL DISTRICT**

INDIAN RIVER COUNTY

**REGULAR BOARD MEETING
DECEMBER 20, 2022
9:00 A.M.**

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

www.deltafarmswcd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
DELTA FARMS WATER CONTROL DISTRICT
Offices of Collins Brown Barkett, Chartered
756 Beachland Boulevard
Vero Beach, Florida 32963
LANDOWNERS' MEETING
December 20, 2022
9:00 a.m.

- A.** Call to Order
- B.** Proof of Publication.....Page 1
- C.** Establish Quorum
- D.** Consider Adoption of Election Procedures.....Page 3
- E.** Election of Chair for Landowners Meeting
- F.** Election of Secretary for Landowners' Meeting
- G.** Election of Supervisors
 - 1. Determine Number of Voting Units Represented or Assigned by Proxy.....Page 5
 - 2. Nomination of Supervisors
 - 3. Casting of Ballots.....Page 6
 - 4. Ballot Tabulation and Result
- H.** Other Business
 - 1. Receive Treasurer's Report.....Page 7
 - 2. Receive Engineer's Report.....Page 8
- I.** Landowners' Comments
- J.** Adjourn

Treasure Coast Newspapers

PART OF THE USA TODAY NETWORK

Indian River Press Journal
1801 U.S. 1, Vero Beach, FL 32960
AFFIDAVIT OF PUBLICATION

DELTA FARMS WCD
2501 BURNS RD # A

PALM BEACH GARDENS, FL 33410-5207

STATE OF WISCONSIN
COUNTY OF BROWN

Before the undersigned authority personally appeared, said legal clerk, who on oath says that he/she is a legal clerk of the Indian River Press Journal, a daily newspaper published at Vero Beach in Indian River County, Florida: that the attached copy of advertisement was published in the Indian River Press Journal in the following issues below. Affiant further says that the said Indian River Press Journal is a newspaper published in Vero Beach in said Indian River County, Florida, and that said newspaper has heretofore been continuously published in said Indian River County, Florida, daily and distributed in Indian River County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The Indian River Press Journal has been entered as Periodical Matter at the Post Offices in Vero Beach, Indian River County, Florida and has been for a period of one year next preceding the first publication of the attached copy of advertisement.

Issue(s) dated before where the dates are noted or by publication on the newspaper's website, if authorized, on :
11/22/2022, 11/29/2022

Anna Kamitz

Subscribed and sworn to before on November 29, 2022:

Kathleen Allen

Notary, State of WI, County of Brown

1-7-25
My commission expires

KATHLEEN ALLEN
Notary Public
State of Wisconsin

Publication Cost: \$314.64
Ad No: 0005491560
Customer No: 2293504
PO #:

DELTA FARMS WATER
CONTROL DISTRICT
NOTICE OF ANNUAL LAND-
OWNERS' MEETING & REGU-
LAR BOARD MEETING

NOTICE IS HEREBY GIVEN that the Delta Farms Water Control District (the "District") will hold an Annual Landowners' Meeting at 9:00 a.m., or as soon thereafter as can be heard, on December 20, 2022, at the Offices of Collins Brown Barkett, Chartered, located at 756 Beachland Boulevard, Vero Beach, Florida 32963.

The primary purpose of the Landowners' Meeting is to elect one (1) Supervisor to the District Board of Supervisors. Each Landowner may vote in person or by written proxy and is entitled to cast one vote per acre of land owned within the respective District. Copies of proxy forms and the Agendas for this meeting may be obtained from the District's website or by contacting the District Manager at (772) 345-5119 and/or toll free at 1-877-737-4922 at least five (5) days prior to the date of this meeting.

Immediately following the Annual Landowners' Meeting, a Regular Board Meeting will be held for the purpose of addressing any business which may properly come before the Board.

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. The meetings may be continued as found necessary to a time and place specified on the record.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (772) 345-5119 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the meetings.

Meetings may be cancelled from time to time without advertised notice.

Delta Farms Water Control
District

www.deltafarmswcd.org

Publish: November 22, 29,
2022
TCN5491560



DELTA FARMS WATER CONTROL DISTRICT ELECTION PROCEDURES

1. Landowners' Meeting

In accordance with the provisions of Laws of Florida, and applicable provisions of Chapter 298, it is required that an annual meeting of the Landowners of the District be held each year for the purpose of electing a supervisor to take the place of the retiring supervisor and hearing reports of the board of supervisors. The assembled Landowners shall organize by electing a Chairperson, who shall preside over the meeting; and a Secretary shall also be elected for recording purposes.

2. Establishment of Quorum

Any Landowner(s) present or voting by proxy shall constitute a quorum at the meeting of the Landowners.

3. Nomination of Candidates

At the meeting, the Chairperson shall call for nominations from the floor for Candidates for the Board of Supervisors. When there are no further nominations, the Chairperson shall close the floor for nominations. The names of each Candidate and the spelling of their names shall be announced. Nominees need not be present to be nominated.

4. Voting

Each Landowner shall be entitled to cast one vote for each acre (or lot parcel), or any fraction thereof, of land owned by him or her in the District, for each open position on the Board. (For example, if there are three positions open, an owner of one acre or less (or one lot parcel) may cast one vote for each of the three positions. An owner of two acres (or two lot parcels) may cast two votes for each of the three positions.) Each Landowner shall be entitled to vote either in person or by a representative present with a lawful written proxy.

5. Registration for Casting Ballots

The registration process for the casting of ballots by Landowners or their representatives holding their proxies shall be as follows:

- a) At the Landowners' Meeting and prior to the commencement of the first casting of ballots for a Board of Supervisor position, each Landowner, or their representative if proxies are being submitted in lieu thereof, shall be directed to register their attendance and the total number of votes by acreage (or lot parcels) to which each claims to be entitled, with the elected Secretary of the meeting or the District's Manager.
- b) At such registration, each Landowner, or their representative with a lawful proxy, shall be provided a numbered ballot for the Board of Supervisor position(s) open for election. A District representative will mark on the ballot the number of votes that such Landowner, or their representative, is registered to cast for each Board of Supervisor position open for election.

- c) All Landowner proxies shall be collected at the time of registration and retained with the Official Records of the District for subsequent certification or verification, if required.

6. Casting of Ballots

Registration and the issuance of ballots shall cease once the Chairperson calls for the commencement of the casting of ballots for the election of a Board of Supervisor and thereafter no additional ballots shall be issued.

The Chairperson will declare that the Landowners, or their representatives, be requested to cast their ballots for the Board of Supervisor(s). Once the ballots have been cast, the Chairperson will call for a collection of the ballots.

7. Counting of Ballots

Following the collection of ballots, the Secretary or District Manager shall be responsible for the tabulation of ballots in order to determine the total number of votes cast for each candidate that is seeking election.

The board of supervisors shall consist of three persons who, except as herein otherwise provided, shall hold office for a term of 3 years and until their successors are duly elected and qualified.

8. Contesting of Election Results

Following the election and announcement of the votes, the Chairperson shall ask the Landowners present, or those representatives holding proxies for Landowners, whether they wish to contest the election results. If no contests are received, said election results shall thereupon be certified.

If there is a contest, the contest must be addressed to the Chairperson and thereupon the individual casting a ballot that is being contested will be required to provide proof of ownership of the acreage for which they voted at the election within five (5) business days of the Landowners' Meeting. The proof of ownership shall be submitted to the District Manager who will thereupon consult with the District's General Counsel and together they will review the material provided and will determine the legality of the contested ballot(s). Once the contests are resolved, the Chairperson shall reconvene the Landowners' Meeting and thereupon certify the election results.

9. Recessing of Annual Landowners' Meeting

In the event there is a contest of a ballot or of the election, the Landowners' Meeting shall be recessed to a future time, date and location, at which time the election findings on the contest shall be reported in accordance with the procedure above and the newly elected Supervisor(s) shall thereupon take their Oath of Office.

10. Miscellaneous Provisions

- a) Each Landowner shall only be entitled to vote in person or by means of a representative attending in person and holding a lawful written proxy in order to cast said Landowner's votes.
- b) Proxies will not require that proof of acreage (or lot parcel) ownership be attached. Rather, proof of ownership must be provided timely by the holder of the proxy, if the proxy is contested in accordance with the procedure above.

LANDOWNER PROXY
DELTA FARMS
WATER CONTROL DISTRICT
LANDOWNERS' MEETING

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Delta Farms Water Control District to be held on December 20, 2022 at 9:00 a.m. at the Offices of Collins Brown Barkett, Chartered located at 756 Beachland Boulevard, Vero Beach, Florida 32963 and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner which the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing which may be considered at said meeting including, but not limited to the Board of Supervisors. Said Proxy Holder may vote in accordance with their discretion on all matters not known or determined at the time of solicitation of this proxy, which may be legally considered at said meeting.

This proxy is to continue in full force and effect from the hereof until the conclusion of the above noted landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the annual meeting prior to the Proxy Holder exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

Parcel Description*

of Acres

* Insert in the space above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. [If more space is needed, identification of Parcels owned may be incorporated by reference to an attachment hereto.]

Pursuant to section 298 Florida Statutes (2022), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto.

TOTAL NUMBER OF AUTHORIZED VOTES: _____

Please note that each eligible acre of land or fraction thereof is entitled to only one vote, for example, a husband and wife are together entitled to only one vote per their residence if it is located on one acre or less of real property.

If the Legal Owner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g. bylaws, corporate resolution, etc.)

BALLOT

BALLOT # _____

**DELTA FARMS
WATER CONTROL DISTRICT
LANDOWNERS' MEETING**

ELECTION OF BOARD SUPERVISORS

DECEMBER 20, 2022

The undersigned certifies that he/she is the owner (___) or duly authorized **representative of lawful proxy of an owner** (___) of land in the **Delta Farms Water Control District**, constituting _____ acre(s) and hereby casts up to the corresponding number of his/her vote(s) for the following candidate/candidates to hold the above-named open position:

Name of Candidate

Number of Votes

Signature: _____

Printed Name: _____

Street Address or Tax Parcel Id Number for your Real Property:

December 20, 2022

Delta Farms Water Control District Treasurer's Report For Annual Landowners Meeting

The fund balance for the Delta Farms Water Control District at the close of Fiscal Year 2020/2021 (September 30, 2021) was \$914,853.

The fund balance for the Delta Farms Water Control District at the close of Fiscal Year 2021/2022 (September 30, 2022) was \$913,127.

The following table illustrates Fiscal Year 2021/2022 revenues and expenditures budgeted versus actuals:

	Budgeted	Actual	Percentage
Revenue	\$193,600	\$189,868	98%
Expenditures	\$193,600	\$188,142	97%
Excess/(Shortfall)	\$0.00	\$1,726	

Note that the Fiscal Year 2021/2022 amounts are unaudited.

Special District Services, Inc.

RECEIVE ENGINEER'S REPORT

**TO BE DISTRIBUTED
UNDER SEPARATE COVER**

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Offices of Collins Brown Barkett, Chartered
756 Beachland Boulevard
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REGULAR BOARD MEETING
December 20, 2022
9:00 A.M.

- A. Call to Order
- B. Proof of Publication.....Page 10
- C. Seat New Board Members
- D. Administer Oath of Office & Review Board Member Responsibilities and Duties
- E. Establish Quorum
- F. Election of Officers
 - Chairman
 - Vice Chairman
 - Secretary/Treasurer
 - Assistant Secretaries
- G. Additions or Deletions to Agenda
- H. Comments from the Public
- I. Approval of Minutes
 - 1. October 18, 2022 Board of Supervisor Meeting Minutes.....Page 12
- J. Reports
 - 1. Treasurer’s Report
 - 2. Engineer
 - 3. Attorney
 - 4. Secretary
 - 5. Chairman
- K. Old Business
- L. New Business
 - 1. Discussion Regarding Additional Repairs to Pump Station C
- M. Auditor Selection Committee
 - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 15
- N. Administrative Matters
 - 1. Financials.....Page 39
- O. Board Members Comments
- P. Adjourn

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Indian River Press Journal

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AFFIDAVIT OF PUBLICATION

DELTA FARMS WCD
2501 BURNS RD # A

PALM BEACH GARDENS, FL 33410-5207

STATE OF WISCONSIN
COUNTY OF BROWN

Before the undersigned authority personally appeared, said legal clerk, who on oath says that he/she is a legal clerk of the Indian River Press Journal, a daily newspaper published at Vero Beach in Indian River County, Florida: that the attached copy of advertisement was published in the Indian River Press Journal in the following issues below. Affiant further says that the said Indian River Press Journal is a newspaper published in Vero Beach in said Indian River County, Florida, and that said newspaper has heretofore been continuously published in said Indian River County, Florida, daily and distributed in Indian River County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The Indian River Press Journal has been entered as Periodical Matter at the Post Offices in Vero Beach, Indian River County, Florida and has been for a period of one year next preceding the first publication of the attached copy of advertisement.

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11/22/2022, 11/29/2022

Anna Kamitz

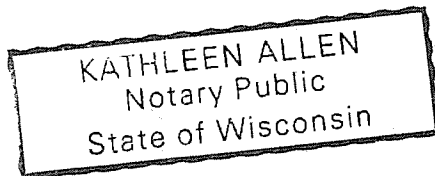
Subscribed and sworn to before on November 29, 2022:

Kathleen Allen

Notary, State of WI, County of Brown

1-7-25

My commission expires



Publication Cost: \$314.64
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Customer No: 2293504
PO #:

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Delta Farms Water Control
District

www.deltafarmswcd.org

Publish: November 22, 29,
2022
TCN5491560

**DELTA FARMS WATER CONTROL DISTRICT
REGULAR BOARD MEETING
OCTOBER 18, 2022**

A. CALL TO ORDER

The Regular Board Meeting of the Delta Farms Water Control District (“District”) of October 18, 2022, was called to order at 8:09 a.m. in the offices of Carter Associates located at 1708 12st Street, Vero Beach, Florida 32960.

B. PROOF OF PUBLICATION

Proof of publication was presented that showed notice of the Regular Board Meeting had been published in the *Indian River Press Journal* on October 7, 2022, as part of the District’s Fiscal Year 2022/2023 Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

Mr. Sakuma stated that the attendance of Supervisors Clayton Amestoy and Tim Dooley constituted a quorum and it was in order for the meeting to proceed. Supervisor Rusty Banack participated by phone.

Also in attendance were: District Manager Frank Sakuma of Special District Services, Inc. and District Engineer Tyler Spencer P.E. of Carter Associates.

D. ADDITIONS OR DELETIONS TO AGENDA

No additions or deletions were offered.

E. COMMENTS FROM THE PUBLIC

There were no comments from the public.

F. APPROVAL OF MINUTES

1. August 23, 2022, Regular Board Meeting

The August 23, 2022, Regular Board Meeting minutes were approved on a **motion** made by Mr. Dooley, seconded by Mr. Amestoy and the **motion** passed unanimously.

G. REPORTS

1. Treasurer

Mr. Dooley discussed financial data provided in the Board package. He noted the “Total Expenses” line on the summary page differed slightly from the detailed report and requested future financials should match. After further discussion, the October 18 Treasurer’s Report was approved on a **motion** made by Mr. Banack, seconded by Mr. Dooley and the **motion** passed unanimously.

2. Engineer

Mr. Spencer provided post Hurricane Ian observations. He discussed the rain reports, reservoir and lateral U stage data, CUP renewal and the Above Ground Storage Tank inspection results (passed). The Board discussed the CUP renewal in further detail with particular attention to maintaining the rights to pull from Blue Cypress. Mr. Spencer will continue to process the renewal and keep Supervisors advised of the progress. After further discussion, the October 18 Engineer's Report was approved on a **motion** made by Mr. Amestoy, seconded by Mr. Dooley and the **motion** passed unanimously.

3. Attorney

Mr. Spencer informed the Board of several attorney invoices related to the Property Owner's Association (POA) currently being reinstated by Mr. Henderson. There was a consensus of the Board to ask Mr. Henderson for funding mechanisms for the POA, possibly as a loan from the District. Mr. Spencer noted he would follow up with Mr. Henderson.

4. Secretary

There was no Secretary Report at this time.

5. Chairman

There was no Chairman Report at this time.

H. OLD BUSINESS

There were Old Business matters to come before the Board.

I. NEW BUSINESS

1. Consider Resolution No. 2022-11 – Approving a Fiscal Year 2021/2022 Amended Budget

Mr. Sakuma presented Resolution No. 2022-11, entitled:

RESOLUTION 2022-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DELTA FARMS WATER CONTROL DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2021/2022 BUDGET, PURSUANT TO CHAPTER 197, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

After Board discussion, a **motion** was made by Mr. Dooley, seconded by Mr. Amestoy and passed unanimously adopting Resolution 2022-11.

2. Consider Resolution No. 2022-12 – Approving a Fiscal Year 2022/2023 Meeting Schedule

Mr. Sakuma presented Resolution No. 2022-12, entitled:

RESOLUTION 2022-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DELTA FARMS WATER CONTROL DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2022/2023 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

The Board determined the annual landowners' meeting should be held at the offices of the District's Attorney, Mr. Henderson at 9:00 a.m., followed immediately by the regular board meeting. After Board discussion, a **motion** was made by Mr. Dooley, seconded by Mr. Amestoy and passed unanimously adopting Resolution 2022-02, as amended with respect to the time and location of the annual landowners' meeting.

3. Discussion Regarding Repairs to Pump C

Mr. Dooley provided the Board with an update on the actions and expenses associated with the failure of Pump C. The Board considered the bid provided by R&S for repairs and after further discussion determined it would be appropriate to accept their bid. A **motion** was made by Mr. Amestoy, seconded by Mr. Banack and passed unanimously accepting the bid from R&S Metalworks & Co. for Pump C repairs as presented. The Board also suggested a preventative maintenance schedule for all the pumps should be considered at a future meeting.

J. ADMINISTRATIVE MATTERS

Mr. Sakuma notified the Board the financial audit for FY20-21 had been completed and provided hard copies to those in attendance. He also confirmed insurance for the District had been procured at a reduced cost from the prior year. Lastly, he noted the RFP for financial auditors was underway.

K. BOARD MEMBER COMMENTS

There were no further comments from the Board.

K. ADJOURNMENT

There being no further business to come before the Board, Mr. Amestoy adjourned the meeting at 9:09 a.m. There were no objections.

Secretary/Assistant Secretary

President/Vice-President

December 20, 2022

RE: Delta Farms Water Control District

The Delta Farms Water Control District (the "District") is required to select an auditor to perform the audit for the district for the years ending September 30, 2022, September 30, 2023 and September 30, 2024; with an option for an additional two year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2022, September 30, 2023 and September 30, 2024 audits. The proposed fee for the audit for fiscal year ending September 30, 2022 is \$6,000.00. The proposed fee for the audit for fiscal year ending September 30, 2023 is \$6,100.00. The proposed fee for the audit for fiscal year ending September 30, 2024 audit is \$6,200.00. The proposed fee for the audit for fiscal year ending September 30, 2025 (option year) is \$6,300.00. And the proposed fee for the audit for fiscal year ending September 30, 2026 (option year) is \$6,400.00. The approved fee for the fiscal year ending September 30, 2021 audit, which Grau & Associates has completed, was \$6,000.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau & Associates, partners and supporting staff.

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2022, September 30, 2023 and September 30, 2024 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/25 and 9/30/26).

Special District Services, Inc.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

DELTA FARMS

Water Control District

Proposal Due: November 17, 2022
4:00PM

Submitted to:

Delta Farms Water Control District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

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

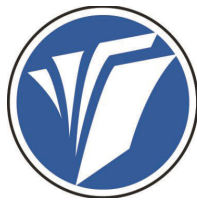
tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

November 17, 2022

Delta Farms Water Control District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022-2024, with an option for an additional two (2) year renewal.

Grau & Associates (Grau) welcomes the opportunity to respond to the Delta Farms Water Control 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.

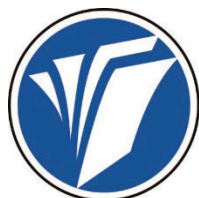
We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel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



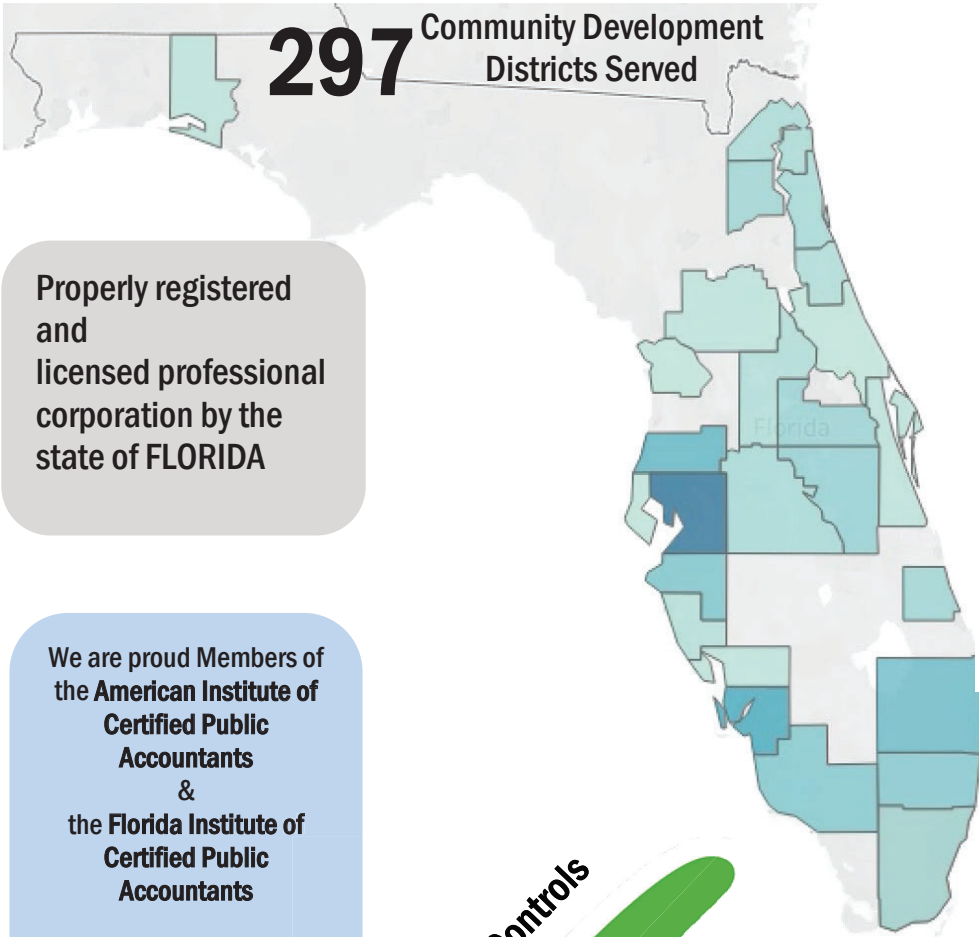
2 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls



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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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

February 20, 2020

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 February 20, 2020, 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, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

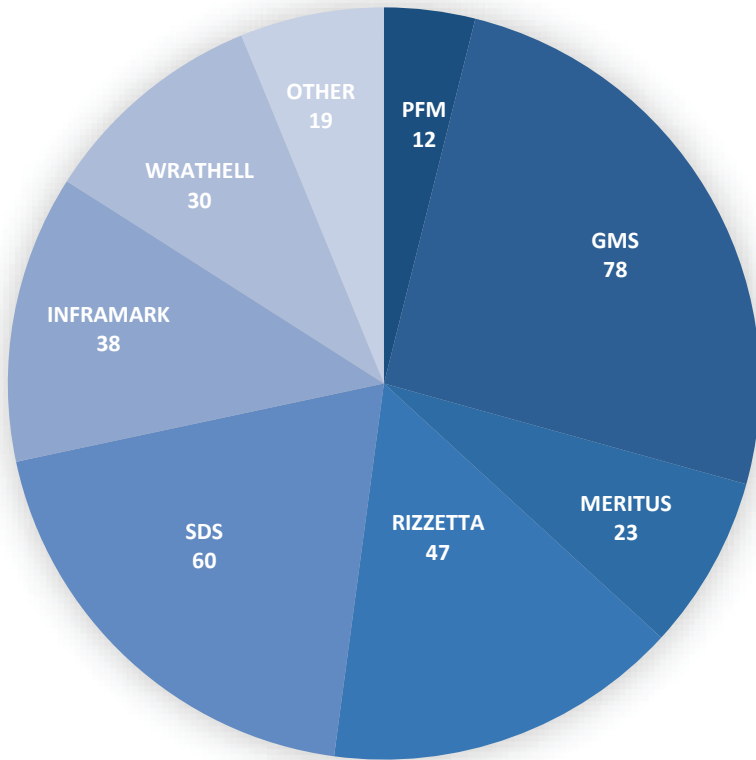
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

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: 30+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+
CPE (last 2 years): Government Accounting, Auditing: 38 hours; Accounting, Auditing and Other: 56 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.”

-Racquel McIntosh

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>58</u>
Total Hours	<u>82</u> (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact: rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)
 Master of Accounting
 Florida Atlantic University (2003)
 Bachelor of Arts:
 Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
 Carlton Lakes Community Development District
 Golden Lakes Community Development District
 Rivercrest Community Development District
 South Fork III Community Development District
 TPOST Community Development District

Westchase Community Development District
 Monterra Community Development District
 Palm Coast Park Community Development District
 Long Leaf Community Development District
 Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
 Indian Trail Improvement District
 Pinellas Park Water Management District
 Ranger Drainage District
 South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
 Florida Institute of Certified Public Accountants
 FICPA State & Local Government Committee
 FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	38
Accounting, Auditing and Other	56
Total Hours	<u>94</u> <small>(includes of 4 hours of Ethics CPE)</small>

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

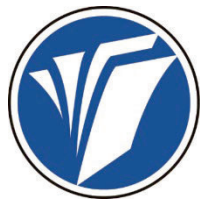
Two Creeks Community Development District

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.

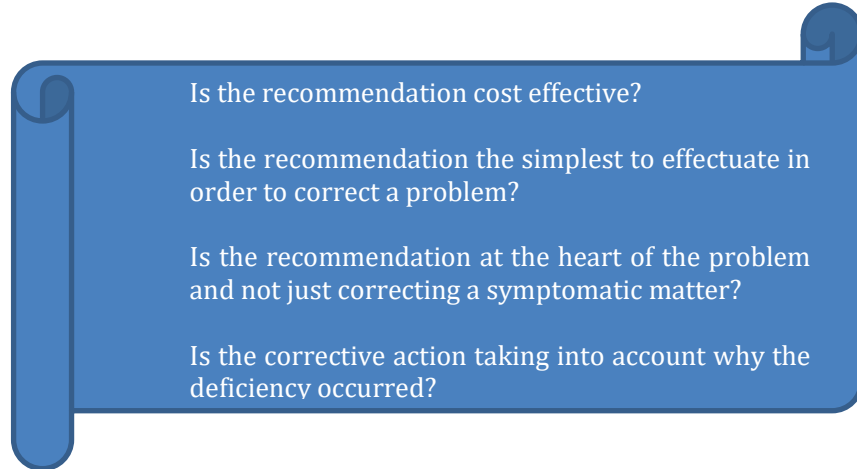
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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:



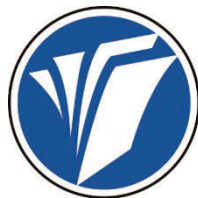
To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

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, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$6,000
2023	\$6,100
2024	\$6,200
2025	\$6,300
2026	<u>\$6,400</u>
TOTAL (2022-2026)	<u>\$31,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Fund	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 Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage 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	332	5	3	327	

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.

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Current
Arbitrage
Calculations

We look forward to providing [Delta Farms Water Control 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.**

Delta Farms
Water Control District

**Financial Report For
September 2022**

**DELTA FARMS WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2022**

	Annual Budget 10/1/21 - 9/30/22	Year To Date Actual 10/1/21 - 9/30/22
REVENUES		
O & M ASSESSMENTS	198,150	198,180
DEBT ASSESSMENTS	0	0
OTHER REVENUES	0	1,197
INTEREST INCOME	0	734
TOTAL REVENUES	\$ 198,150	\$ 200,111
EXPENDITURES		
MAINTENANCE EXPENDITURES		
AQUATIC WEED CONTROL	20,000	24,662
CANAL MAINTENANCE	5,000	0
FUEL	50,000	57,723
REPAIRS	20,000	16,742
R/W MAINTENANCE	20,000	23,141
SUPPLIES	1,000	6,068
WATER QUALITY TESTING	1,250	722
TOTAL MAINTENANCE EXPENDITURES	\$ 117,250	\$ 129,058
ADMINISTRATIVE EXPENDITURES		
ADMINISTRATIVE	12,000	7,710
ENGINEERING	6,000	9,568
INSURANCE	12,000	13,411
LEGAL AND ACCTG.	6,600	9,286
MANAGEMENT	22,000	16,963
MISCELLANEOUS	2,000	1,806
OFFICE	250	340
RESERVES	15,500	0
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 76,350	\$ 59,084
TOTAL EXPENDITURES	\$ 193,600	\$ 188,142
REVENUES LESS EXPENDITURES	\$ 4,550	\$ 11,969
DEBT PAYMENTS	0	0
BALANCE	\$ 4,550	\$ 11,969
ADMINISTRATIVE COSTS (TAX COLLECTOR)	(750)	(352)
COLLECTION FEE (PROPERTY APPRAISER)	(1,800)	(1,800)
DISCOUNTS FOR EARLY PAYMENTS	(2,000)	(8,091)
EXCESS/ (SHORTFALL)	\$ -	\$ 1,726
CARRYOVER FROM PRIOR YEAR	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ 1,726

Bank Balance As Of 9/30/22	\$ 937,243.00
Accounts Payable As Of 9/30/22	\$ 25,425.29
Accounts Receivable/Other Assets As Of 9/30/22	\$ 1,309.10
Available Funds As Of 9/30/22	\$ 913,126.81

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October 2021 through September 2022

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
EXPENDITURES					
ADMINISTRATIVE EXPENSES					
ADMINISTRATIVE FEES					
	10/27/2021	8840-331	CARTER ASSOCIATES, INC.	Admin-General	60.00
	12/14/2021	8840-332	CARTER ASSOCIATES, INC.	Admin-General	937.50
	01/21/2022	8840-333	CARTER ASSOCIATES, INC.	Admin-General	2,790.00
	01/21/2022	8840-333	CARTER ASSOCIATES, INC.	J&J Farm phone call	120.00
	02/17/2022	8840-334	CARTER ASSOCIATES, INC.	Admin-General 1/1-1/31/22	360.00
	04/08/2022	8840-335	CARTER ASSOCIATES, INC.	Admin-General	1,200.00
	04/08/2022	8840-335	CARTER ASSOCIATES, INC.	J&J Farm phone call	720.00
	06/08/2022	8840-336	CARTER ASSOCIATES, INC.	Admin-General	1,522.50
Total ADMINISTRATIVE FEES					<u>7,710.00</u>
Audit					
	09/06/2022	23107	Grau And Associates	FY 2020/2021 audit fee	6,000.00
Total Audit					<u>6,000.00</u>
BANK SERVICE CHARGES					
	09/30/2022			Service Charge	10.00
Total BANK SERVICE CHARGES					<u>10.00</u>
ENGINEERING					
	10/27/2021	8840-331	CARTER ASSOCIATES, INC.	Engineering	0.00
	04/08/2022	8840-335	CARTER ASSOCIATES, INC.	Engineering	600.00
	06/08/2022	8840-336	CARTER ASSOCIATES, INC.	Engineering	547.50
	08/17/2022	8840-337	CARTER ASSOCIATES, INC.	engineering thru 7/31/22	5,760.00
	08/31/2022	8840-338	CARTER ASSOCIATES, INC.	engineering thru 08/31/2022	2,135.00
	09/30/2022	8840-339	CARTER ASSOCIATES, INC.	engineering thru 09/30/2022	525.00
Total ENGINEERING					<u>9,567.50</u>
INSURANCE					
	10/01/2021	3883335	USI INSURANCE SERVICES, LLC	Commercial Policy 10/1/21- 10/01/22	12,914.00
	06/28/2022	4162181	USI INSURANCE SERVICES, LLC	Storage Tank Insurance	497.46
Total INSURANCE					<u>13,411.46</u>
LEGAL & ACCOUNTING					
	01/12/2022	212882	COLLINS, BROWN, BARKETT, CHARTERED	12/17 - 12/21/21 Annual meeting prep	630.00
	05/25/2022	DF-21	QUALITY CARETAKING OF I.R.	Annual report - SunBiz.org	61.25
	05/31/2022	115663	Kmetz, Elwell, Graham & Assoc.	Audit services	2,595.00
Total LEGAL & ACCOUNTING					<u>3,286.25</u>
MANAGEMENT FEES					
	10/27/2021	8840-331	CARTER ASSOCIATES, INC.	Maintenance/Management	180.00
	12/14/2021	8840-332	CARTER ASSOCIATES, INC.	Maintenance/Management	1,500.00
	01/21/2022	8840-333	CARTER ASSOCIATES, INC.	Maintenance/Management	420.00
	04/08/2022	8840-335	CARTER ASSOCIATES, INC.	Maintenance/Management	3,757.56
	06/08/2022	8840-336	CARTER ASSOCIATES, INC.	Maintenance/Management	2,242.56

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October 2021 through September 2022

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
	07/31/2022	2022-0757	Special District Services	management fee July 2022	1,613.00
	08/31/2022	2022-0860	Special District Services	management fee August 2022	2,000.00
	09/30/2022	2022-0968	Special District Services	management fee September 2022	2,000.00
Total MANAGEMENT FEES					13,713.12
MISCELLANEOUS					
	10/01/2021	84010	Florida Department of Economic Opportunit	Annual Fee	175.00
	10/04/2021	1477	FLORIDA ASSOCIATION OF SPECIAL DISTRICT	Membership Fee	750.00
	10/27/2021	8840-331	CARTER ASSOCIATES, INC.	J&J Family Farms	840.00
	04/08/2022	8840-335	CARTER ASSOCIATES, INC.	Coella Property	120.00
	06/08/2022	8840-336	CARTER ASSOCIATES, INC.	Wrong part for computer	-197.60
	07/01/2022	Delta001	EVERGLADES FARM EQUIPMENT CO., INC.	late fee	28.95
	08/01/2022	Delta001	EVERGLADES FARM EQUIPMENT CO., INC.	late fee	28.65
	09/01/2022	Delta001	EVERGLADES FARM EQUIPMENT CO., INC.	late fee	28.65
	09/30/2022	2022-0968	Special District Services	travel August 2022	23.13
Total MISCELLANEOUS					1,796.78
OFFICE					
	11/02/2021	EFT	Main Street Checks		121.30
	02/14/2022	EFT	Main Street Checks		121.30
	07/19/2022	DF-23	QUALITY CARETAKING OF I.R.	Postage - Priority mail to Palm Beach Gardens	15.60
	09/30/2022	2022-0968	Special District Services	copier charges August 2022	59.40
Total OFFICE					317.60
ADMINISTRATIVE EXPENSES - Other					
	10/21/2021	DF-18	QUALITY CARETAKING OF I.R.	Admin Services July-October 2021	1,000.00
	02/09/2022	DF-19	QUALITY CARETAKING OF I.R.	Admin Services November 2021-February 2022	1,000.00
	06/03/2022	DF-22	QUALITY CARETAKING OF I.R.	Admin work March - June 2022	1,000.00
	07/29/2022	DF-24	QUALITY CARETAKING OF I.R.	Admin work July 2022	250.00
Total ADMINISTRATIVE EXPENSES - Other					3,250.00
Total ADMINISTRATIVE EXPENSES					59,062.71
OPERATING EXPENSES					
AQUATIC WEED CONTROL					
	10/29/2021	70334	FUTURE HORIZONS	10/19 Treated floating & aquatic vegetation in reservoir	3,441.00
	02/04/2022	71722	FUTURE HORIZONS	1/17-1/18 Treated floating & aquatic vegetation in reservoir	4,221.00
	04/13/2022	72621	FUTURE HORIZONS	4/04 Treated floating & aquatic vegetation in reservoir	3,045.00
	04/14/2022	72642	FUTURE HORIZONS	500 9' - 11' Triploid Grass Carp @\$13 each	6,500.00
	05/26/2022	72729	FUTURE HORIZONS	4/21 Treated floating & aquatic vegetation in reservoir	2,940.00
	07/20/2022	74047	FUTURE HORIZONS	7/11 treated emergent and floating aquatics in Delta Farms canals	4,515.00
Total AQUATIC WEED CONTROL					24,662.00
FUEL					
	11/09/2021	1660489	Palmdale Oil Company, Inc.	2054.2 gal	6,219.76
	12/24/2021	1680920	Palmdale Oil Company, Inc.	1128.1 gal	3,302.33
	02/03/2022	1703439	Palmdale Oil Company, Inc.	1737.7 gal	5,816.98

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October 2021 through September 2022

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
	04/16/2022	1744807	Palmdale Oil Company, Inc.	1880.5 gal	9,014.48
	07/12/2022	1793022	Palmdale Oil Company, Inc.	1933.0 gal	8,992.83
	08/12/2022	1812627	Palmdale Oil Company, Inc.	fuel	2,871.76
	08/25/2022	1819696	Palmdale Oil Company, Inc.	fuel	1,558.12
	09/03/2022	1825481	Palmdale Oil Company, Inc.	fuel	9,605.29
	09/27/2022	1838964	Palmdale Oil Company, Inc.	fuel	4,325.33
	09/28/2022	1840141	Palmdale Oil Company, Inc.	fuel	6,016.11
Total FUEL					<u>57,722.99</u>
R/W MAINTENANCE - inc Mowing					
	10/31/2021	103121	PREMIER CITRUS MANAGEMENT, LLC	Mowing	955.51
	11/30/2021	113021	PREMIER CITRUS MANAGEMENT, LLC	Mowing	658.34
	12/31/2021	123121	PREMIER CITRUS MANAGEMENT, LLC	Mowing	5,056.69
	04/30/2022	04302022	PREMIER CITRUS MANAGEMENT, LLC	Mowing	1,321.60
	05/31/2022	05312022	PREMIER CITRUS MANAGEMENT, LLC	Mowing	9,341.06
	06/30/2022	06/30/2022	PREMIER CITRUS MANAGEMENT, LLC	mowing	1,864.30
	09/30/2022	09/30/2022	PREMIER CITRUS MANAGEMENT, LLC	mowing	3,943.17
Total R/W MAINTENANCE - inc Mowing					<u>23,140.67</u>
REPAIRS					
	10/01/2021	I-23634	CENTRIMATIC - DIV. OF BLM	I-23634	2,539.20
	10/10/2021	807695	Sports Welding	Station A - Pump 1 Replaced starter 9/22/21	425.00
	11/10/2021	539111	Sports Welding	Station A & C - Complete service 10/25/21	850.00
	01/20/2022		Jemms of Indian River	Excavator - road repair	1,280.00
	02/02/2022	539138	Sports Welding	Station C - replace starter and fuel leak 1/31/22	765.00
	02/27/2022	DF-20	QUALITY CARETAKING OF I.R.	Amy Agriculture Repair - pump repair	800.00
	03/08/2022	600352	Sports Welding	Station A pump 1 - replace clutch and batteries 2/9 & 18/22	1,020.00
	03/11/2022	P54087	EVERGLADES FARM EQUIPMENT CO., INC.	Fuel pump - plus late fee	63.15
	03/25/2022	1382	C & B Tank Services, LLC	Boot valve and pick up tube repair on Delta Pump	400.00
	04/07/2022	600358	Sports Welding	Station C pump 6 - repaired fuel leak 3/9	540.00
	04/07/2022	600358	Sports Welding	Station A pump 1 - Replaced speed sensors 3/15	720.00
	04/07/2022	600358	Sports Welding	Station A pump 2 - Replaced fuel solenoid - 3/30	810.00
	05/05/2022	P58160	EVERGLADES FARM EQUIPMENT CO., INC.	panel & cable	1,910.30
	05/25/2022	600383	Sports Welding	Station A pump 1 - replace Murphy System	1,520.00
	07/01/2022	1390	C & B Tank Services, LLC	Foot valve and pick up tube repair on Delta Pump C	1,009.62
	07/09/2022	600391	Sports Welding	Station A pump 2 - replace Murphy System 6/20/22	1,425.00
	09/07/2022	0063809	Sports Welding	station A pump repaired Alt & wirings	665.00
Total REPAIRS					<u>16,742.27</u>
SUPPLIES					
	10/05/2021	238163	PREMIER CITRUS, LLC	NAPA Air filters, oil filters, coolant filters Delco 400 oil, fuel filters	1,333.22
	10/05/2021	238203	PREMIER CITRUS, LLC	Exhaust clamp	23.35
	10/06/2021	238303	PREMIER CITRUS, LLC	Oil dry, brake cleaner	42.63
	12/15/2021	248259	PREMIER CITRUS, LLC	Credit	-135.87

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October 2021 through September 2022

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
	01/12/2022	251967	PREMIER CITRUS, LLC	Fuel shut off - Pump Station A	77.60
	01/19/2022	252911	PREMIER CITRUS, LLC	Solenoid -	736.52
	02/01/2022	254839	PREMIER CITRUS, LLC	Reman starter	158.26
	02/09/2022	256126	PREMIER CITRUS, LLC	Battery - Station A	513.96
	03/15/2022	261098	PREMIER CITRUS, LLC	Station A - Fuel Filters	46.76
	03/30/2022	263307	PREMIER CITRUS, LLC	Station C - Couplings	232.63
	05/16/2022	270178	PREMIER CITRUS, LLC	Station A - Solenoid, bracket & screws	2,574.38
	05/27/2022	271876	PREMIER CITRUS, LLC	Station A - Diode	65.35
	05/31/2022	272096	PREMIER CITRUS, LLC	Station A - Diode and pressure switch	103.85
	06/15/2022	274235	PREMIER CITRUS, LLC	Station A - Diode	98.44
	07/05/2022	276714	PREMIER CITRUS, LLC	Station C - Electrical fuel pump	196.44
Total SUPPLIES					<u>6,067.52</u>
WATER QUALITY TESTING					
	03/09/2022	2235473909	PACE ANALYTICAL SERVICES, INC.	Project 35700252 - Semi-annual SW	324.00
	03/10/2022	2235474101	PACE ANALYTICAL SERVICES, INC.	Pace project #35700248 - semi annual	22.00
	09/19/2022	2235507428	PACE ANALYTICAL SERVICES, INC.	sample 9/13/22 analytical charges	23.89
	09/20/2022	2235507685	PACE ANALYTICAL SERVICES, INC.	sample 9/13/22 analytical charges	351.86
Total WATER QUALITY TESTING					<u>721.75</u>
Total OPERATING EXPENSES					129,057.20
postage					
	09/26/2022	09/26/2022	INDIAN RIVER COUNTY TAX COLLECTOR	FY 21/22 assessment roll postage costs	22.40
Total postage					<u>22.40</u>
TOTAL EXPENDITURES					<u>188,142.31</u>

Delta Farms
Water Control District

**Financial Report For
November 2022**

**DELTA FARMS WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
NOVEMBER 2022**

	Annual Budget 10/1/22 - 9/30/23	Year To Date Actual 10/1/22 - 11/30/22
REVENUES		
O & M ASSESSMENTS	198,150	10,058
OTHER REVENUES	0	0
INTEREST INCOME	0	0
TOTAL REVENUES	\$ 198,150	\$ 10,058
EXPENDITURES		
MAINTENANCE EXPENDITURES		
AQUATIC WEED CONTROL	20,000	3,990
CANAL MAINTENANCE	5,000	0
FUEL	50,000	12,213
REPAIRS	20,000	41,043
R/W MAINTENANCE	20,000	0
SUPPLIES	1,000	0
WATER QUALITY TESTING	1,250	0
TOTAL MAINTENANCE EXPENDITURES	\$ 117,250	\$ 57,246
ADMINISTRATIVE EXPENDITURES		
ADMINISTRATIVE	12,000	0
ENGINEERING	6,000	3,375
INSURANCE	12,000	12,856
LEGAL AND ACCTG.	6,600	0
MANAGEMENT	22,000	4,000
MISCELLANEOUS	2,000	780
DUES & SUBSCRIPTIONS	0	175
OFFICE	250	151
RESERVES	15,500	0
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 76,350	\$ 21,337
TOTAL EXPENDITURES	\$ 193,600	\$ 78,583
REVENUES LESS EXPENDITURES	\$ 4,550	\$ (68,525)
DEBT PAYMENTS	0	0
BALANCE	\$ 4,550	\$ (68,525)
ADMINISTRATIVE COSTS (TAX COLLECTOR)	(750)	(193)
COLLECTION FEE (PROPERTY APPRAISER)	(1,800)	(1,800)
DISCOUNTS FOR EARLY PAYMENTS	(2,000)	(402)
EXCESS/ (SHORTFALL)	\$ -	\$ (70,920)
CARRYOVER FROM PRIOR YEAR	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (70,920)

Bank Balance As Of 11/30/22	\$ 888,310.89
Accounts Payable As Of 11/30/22	\$ 47,413.23
Accounts Receivable/Other Assets As Of 11/30/22	\$ 1,309.10
Available Funds As Of 11/30/22	\$ 842,206.76

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October through November 2022

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
EXPENDITURES					
ADMINISTRATIVE EXPENSES					
BANK SERVICE CHARGES					
	10/31/2022			Service Charge	10.00
Total BANK SERVICE CHARGES					<u>10.00</u>
ENGINEERING					
	10/31/2022	8840-340	CARTER ASSOCIATES, INC.	engineering thru 10/31/2022	3,375.00
Total ENGINEERING					<u>3,375.00</u>
INSURANCE					
	10/01/2022	17197	Egis Insurance & Risk Advisors	policy # 1001122947 10/1/22 - 10/1/23	12,856.00
Total INSURANCE					<u>12,856.00</u>
MANAGEMENT FEES					
	10/31/2022	2022-1697	Special District Services	management fee October 2022	2,000.00
	11/30/2022	2022-1801	Special District Services	management fee November 2022	2,000.00
Total MANAGEMENT FEES					<u>4,000.00</u>
MISCELLANEOUS					
	10/01/2022	318	FLORIDA ASSOCIATION OF SPECIAL DISTRICTS	membership 10/22 - 9/23	750.00
	11/30/2022	2022-1801	Special District Services	Travel October 2022	20.00
Total MISCELLANEOUS					<u>770.00</u>
OFFICE					
	10/31/2022	2022-1697	Special District Services	copier charges September 2022	13.80
	10/31/2022	2022-1697	Special District Services	Postage September 2022	23.01
	11/30/2022	2022-1801	Special District Services	copier charges October 2022	29.10
	11/30/2022	2022-1801	Special District Services	FedEx October 2022	57.05
	11/30/2022	2022-1801	Special District Services	meeting books October 2022	28.00
Total OFFICE					<u>150.96</u>
Total ADMINISTRATIVE EXPENSES					<u>21,161.96</u>
dues, subscriptions					
	10/03/2022	85920	Florida Department of Economic Opportunit	Special district fee 2022/2023	175.00
Total dues, subscriptions					<u>175.00</u>
OPERATING EXPENSES					
AQUATIC WEED CONTROL					
	10/19/2022	75431	Future Horizons Inc	treated 19 acres of emergent & floating aquatics	3,990.00
Total AQUATIC WEED CONTROL					<u>3,990.00</u>
FUEL					
	11/08/2022	1867456	Palmdale Oil Company, Inc.	fuel	3,757.95
	11/09/2022	1865402	Palmdale Oil Company, Inc.	fuel	8,454.81

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October through November 2022

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Total FUEL					12,212.76
REPAIRS					
	10/11/2022	0063813	Sports Welding	Station C pample replaced clutch	760.00
	10/13/2022	272475	BLUE GOOSE GROWERS	install, maintain, operate portable pump station C	14,932.90
	11/18/2022	0063823	Sports Welding	Station A pample replaced fuel selinoid	760.00
	11/21/2022	9529	R&S METALWORKS	repair pump - remove, repair, and re-install	24,590.00
Total REPAIRS					<u>41,042.90</u>
Total OPERATING EXPENSES					<u>57,245.66</u>
TOTAL EXPENDITURES					<u>78,582.62</u>