



**DELTA FARMS
WATER CONTROL DISTRICT**

INDIAN RIVER COUNTY

**REGULAR BOARD MEETING
FEBRUARY 21, 2023
8:00 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
1708 21st Street
Vero Beach, Florida 32960
REGULAR BOARD MEETING
February 21, 2023
8:00 A.M.

A. Call to Order	
B. Proof of Publication.....	Page 1
C. Establish Quorum	
D. Additions or Deletions to Agenda	
E. Comments from the Public	
F. Approval of Minutes	
1. December 20, 2022 Regular Board Meeting Minutes.....	Page 4
G. Reports	
1. Treasurer’s Report	
• Data for January.....	Page 7
• Cash Flow Thru January	
2. Engineer	
• January Operating Data	
3. Attorney	
4. Secretary	
5. Chairman	
H. Old Business	
I. New Business	
1. Consider Approval of Pump Station C – East Pump Repairs.....	Page 12
2. Discussion Regarding FPL & Well Permit Application	
3. Discussion Regarding Resolutions Recently Passed	
J. Auditor Selection Committee	
1. Ranking of Proposals/Consider Selection of an Auditor.....	Page 14
K. Administrative Matters	
L. Board Members Comments	
M. Adjourn	

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

AFFIDAVIT OF PUBLICATION

DELTA FARMS WCD
2501 BURNS RD # A

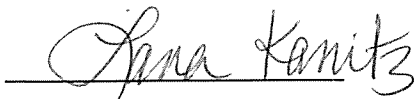
PALM BEACH GARDENS, FL 33410-5207

STATE OF WISCONSIN
COUNTY OF BROWN

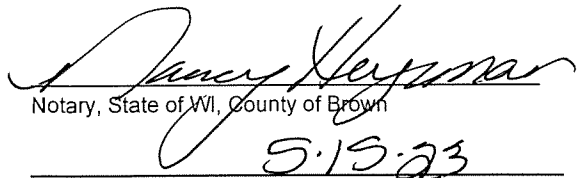
Before the undersigned authority personally appeared, said legal clerk, who on oath says that he/she is a legal clerk of the Indian River Press Journal, a daily newspaper published at Vero Beach in Indian River County, Florida; that the attached copy of advertisement was published in the Indian River 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 :

12/09/2022



Subscribed and sworn to before on December 9, 2022:



Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$193.23
Ad No: 0005510262
Customer No: 2293504
PO #: DFW2022-2023

NANCY HEYRMAN
Notary Public
State of Wisconsin

DELTA FARMS WATER CONTROL DISTRICT FISCAL YEAR 2022/2023 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the "Board") of the Delta Farms Water Control District (the "District") will hold Regular Board Meetings (the "Meeting" or "Meetings") at the offices of Carter Associates located at 1708 21st Street, Vero Beach, Florida 32960 at 8:00 a.m. (**unless otherwise noted**) on the following dates:

****December 20, 2022****
February 21, 2023
April 18, 2023
June 20, 2023
August 15, 2023

The December 20, 2022, Annual Landowners' Meeting will be held at the offices of Collins Brown Barkett, Chartered, located at 756 Beachland Boulevard, Vero Beach, Florida 32963 at 9:00 a.m. The Regular Board Meeting will immediately follow the Annual Landowners' Meeting at the same location.

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District's website www.deltafarmswcd.org or by contacting the District Manager at 772-345-5119 or by email at bsakuma@sdsinc.org and/or toll free at 1-877-737-4922 prior to the date of the particular meeting. The Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for special districts. The Meetings may be continued to a date, time and place to be specified on the record at the Meeting.

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

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

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

Meetings may be cancelled
from time to time without ad-
vertised notice.

DELTA FARMS WATER CON-
TROL DISTRICT

www.deltafarmswcd.org
Pub December 9th 2022
TCN5510262

12/9/22

**DELTA FARMS WATER CONTROL DISTRICT
REGULAR BOARD MEETING MINUTES
DECEMBER 20, 2022**

A. CALL TO ORDER

District Manager Frank Sakuma called the December 20, 2022, Regular Board Meeting of the Delta Farms Water Control District (the “District”) to order at 9:44 a.m. at the Offices of Collins Brown Barkett, Chartered located at 756 Beachland Boulevard, Vero Beach, Florida 32963.

B. PROOF OF PUBLICATION

Mr. Sakuma presented proof of publication that notice of the Regular Board Meeting was published in the *Indian River Press Journal* on November 22, 2022, and November 29, 2022, as required by law.

C. SEAT NEW BOARD MEMBERS

Mr. Sakuma stated results of the Landowners’ Election and noted that Mr. Amestoy to had been reappointed to his seat.

D. ADMINISTER OATH OF OFFICE AND REVIEW BOARD MEMBER RESPONSIBILITIES AND DUTIES

Mr. Sakuma noted the acceptance of the Oath of Office from Mr. Amestoy and advised of Board Member responsibilities and duties. He noted he was available at any time to answer questions from the Board.

E. ESTABLISH QUORUM

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

F. ELECTION OF OFFICERS

- Mr. Amestoy was elected to serve as Chairman on a **motion** made by Mr. Dooley, seconded by Mr. Banack. The **motion** passed unanimously.
- Mr. Dooley was elected to serve as Vice Chairman on a **motion** made by Mr. Amestoy, seconded by Mr. Banack. The **motion** passed unanimously.
- Mr. Banack was elected to serve as Treasurer on a **motion** made by Mr. Dooley, seconded by Mr. Amestoy. The **motion** passed unanimously.
- Mr. Sakuma was elected to serve as Secretary on a **motion** made by Mr. Amestoy, seconded by Mr. Dooley. The **motion** passed unanimously.

- Mr. Banack was elected to serve as Assistant Secretary on a **motion** made by Mr. Dooley, seconded by Mr. Amestoy. The **motion** passed unanimously.

G. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

H. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

Ms. Cynthia Colella asked if the previously approved resolutions had been generated or reviewed by the District's attorney and was advised they had not. After discussion, Ms. Colella advised she would send questions about the resolutions to Mr. Sakuma.

I. APPROVAL OF MINUTES

1. October 18, 2022, Regular Board Meeting

The October 18, 2022, Regular Board Meeting minutes were approved, as presented, on a **motion** made by Mr. Banack, seconded by Mr. Dooley. The **motion** passed unanimously.

J. REPORTS

1. Treasurer

Mr. Banack advised the tax revenues were just beginning to come in to the District.

2. Engineer

Mr. Spencer provided an update on the pending CUP renewal and changes to the potential allocations to the District. After Board discussion, it was determined that more information and analysis was necessary in order for the Board to make an informed decision about the renewal. Mr. Spencer requested that the Chairman be authorized to assist in the renewal, as well as allowing Carter Associates to act as Agent for the District. The Chairman was authorized to execute all necessary documents for the CUP renewal, and Carter Associates was authorized to act as the District Agent during the renewal process on a **motion** made by Mr. Dooley, seconded by Mr. Banack. The **motion** passed unanimously.

3. Attorney

There was no Attorney Report at this time.

4. Secretary

There was no Secretary Report at this time.

5. Chairman

There was no Chairman Report at this time.

K. OLD BUSINESS

There were no Old Business items to come before the Board.

L. NEW BUSINESS

1. Discussion Regarding Additional Repairs to Pump Station C

Mr. Dooley advised the Board of further work needed to repair Pump Station C and asked if R & S Metalworks had scheduled the repairs. Mr. Sakuma was asked to follow-up and make sure the repairs were scheduled. In addition, Mr. Spencer was asked to bring forward a preventive maintenance schedule for Board consideration at a future meeting.

M. AUDITOR SELECTION COMMITTEE

The Board reviewed and received information about the respondent to the Financial Audit RFP. It was determined the respondent was qualified and the costs were acceptable. Grau & Associates was hired to perform the September 30, 2022, September 30, 2023, and September 30, 2024, annual government audits and also selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the FYE 9/30/2025 and 9/30/2026 on a **motion** made by Mr. Dooley, seconded by Mr. Banack. The **motion** passed unanimously.

N. ADMINISTRATIVE MATTERS

- 1. Financial Report:** Mr. Sakuma briefly went over the Financial Report included in the Board package, and advised the District it was in a sound financial position.

O. BOARD MEMBER COMMENTS

There were no further comments from the Board.

P. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 11:00 a.m. by Chairman Amestoy. There were no objections.

Secretary

Chairman

Delta Farms
Water Control District

**Financial Report For
January 2023**

**DELTA FARMS WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
JANUARY 2023**

	Annual Budget 10/1/22 - 9/30/23	Actual Jan-23	Year To Date Actual 10/1/22 - 1/31/23
REVENUES			
O & M ASSESSMENTS	198,150	37	151,095
OTHER REVENUES	0	0	0
INTEREST INCOME	0	5,415	11,141
TOTAL REVENUES	\$ 198,150	\$ 5,452	\$ 162,236
EXPENDITURES			
MAINTENANCE EXPENDITURES			
AQUATIC WEED CONTROL	20,000	11,961	15,951
CANAL MAINTENANCE	5,000	0	1,000
FUEL	50,000	0	12,213
REPAIRS	20,000	0	41,043
R/W MAINTENANCE	20,000	0	0
SUPPLIES	1,000	0	0
WATER QUALITY TESTING	1,250	0	0
TOTAL MAINTENANCE EXPENDITURES	\$ 117,250	\$ 11,961	\$ 70,207
ADMINISTRATIVE EXPENDITURES			
ADMINISTRATIVE	12,000	0	0
ENGINEERING	6,000	0	9,670
INSURANCE	12,000	0	12,856
LEGAL AND ACCTG.	6,600	0	210
LEGAL ADVERTISING	0	0	768
MANAGEMENT	22,000	2,000	8,000
MISCELLANEOUS	2,000	20	790
DUES & SUBSCRIPTIONS	0	0	175
OFFICE	250	173	338
RESERVES	15,500	0	0
BANK SERVICE CHARGES	0	0	30
LOSS ON FMIT FUNDS	0	0	2,262
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 76,350	\$ 2,193	\$ 35,099
TOTAL EXPENDITURES	\$ 193,600	\$ 14,154	\$ 105,306
REVENUES LESS EXPENDITURES	\$ 4,550	\$ (8,702)	\$ 56,930
DEBT PAYMENTS	0	0	0
BALANCE	\$ 4,550	\$ (8,702)	\$ 56,930
ADMINISTRATIVE COSTS (TAX COLLECTOR)	(750)	0	(1,500)
COLLECTION FEE (PROPERTY APPRAISER)	(1,800)	0	(1,800)
DISCOUNTS FOR EARLY PAYMENTS	(2,000)	0	(5,178)
EXCESS/ (SHORTFALL)	\$ -	\$ (8,702)	\$ 48,452
CARRYOVER FROM PRIOR YEAR	0	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (8,702)	\$ 48,452

Bank Balance As Of 1/31/23	\$ 949,505.22
Accounts Payable As Of 1/31/23	\$ 20,376.70
Accounts Receivable/Other Assets As Of 1/31/23	\$ -
Available Funds As Of 1/31/23	\$ 929,128.52

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October 2022 through January 2023

	<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
	11/30/2022			Service Charge	10.00
	12/31/2022			Service Charge	10.00
Total BANK SERVICE CHARGES					<u>30.00</u>
dues, subscriptions					
	10/03/2022	85920	Florida Department of Economic Opportunity	Special district fee 2022/2023	175.00
Total dues, subscriptions					<u>175.00</u>
ENGINEERING					
	10/31/2022	8840-340	CARTER ASSOCIATES, INC.	engineering thru 10/31/2022	3,375.00
	11/30/2022	8840-341	CARTER ASSOCIATES, INC.	engineering thru 11/30/2022	1,050.00
	12/31/2022	8840-342	CARTER ASSOCIATES, INC.	engineering thru 12/31/2022	5,245.00
Total ENGINEERING					<u>9,670.00</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>
LEGAL & ACCOUNTING					
	12/31/2022	217028	Collins Brown Barkett Chartered	legal matters thru 12/31/2022	210.00
Total LEGAL & ACCOUNTING					<u>210.00</u>
Legal Advertisement					
	11/29/2022	0005126224	Treasure Coast Newspapers	Notice of Annual LO Mtg & Reg Board Mtg	314.64
	11/30/2022	0005126227	Treasure Coast Newspapers	Notice of Reg Board Mtg	121.41
	11/30/2022	0005126227	Treasure Coast Newspapers	RFP for Annual Audit Services	138.51
	12/31/2022	0005209688	Treasure Coast Newspapers	FY 22/23 Mtg Schedule	193.23
Total Legal Advertisement					<u>767.79</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
	12/31/2022	2022-2011	Special District Services	management fee December 2022	2,000.00
	01/31/2023	2023-0098	Special District Services	management fee January 2023	2,000.00
Total MANAGEMENT FEES					<u>8,000.00</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
	01/31/2023	2023-0098	Special District Services	Travel - December 2022	20.00
Total MISCELLANEOUS					<u>790.00</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

DELTA FARMS WATER CONTROL DISTRICT
Expenditures
October 2022 through January 2023

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
	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
	12/31/2022	2022-2011	Special District Services	copier charges November 2022	14.55
	01/31/2023	2023-0098	Special District Services	copier charges December 2022	89.70
	01/31/2023	2023-0098	Special District Services	postage - December 2022	35.21
	01/31/2023	2023-0098	Special District Services	meeting books - December 2022	48.00
Total OFFICE					<u>338.42</u>
Total ADMINISTRATIVE EXPENSES					32,837.21
Loss on FMIT funds					
	10/31/2022	10-2022		loss of FMIT funds	2,246.25
	12/31/2022	12-2022		loss of FMIT funds	15.96
Total Loss on FMIT funds					<u>2,262.21</u>
OPERATING EXPENSES					
AQUATIC WEED CONTROL					
	10/19/2022	75431	Future Horizons Inc	treated 19 acres of emergent & floating aquatics	3,990.00
	01/26/2023	76729	Future Horizons Inc	treated 19 acres of emergent & floating aquatics	4,011.00
	01/31/2023	76871	Future Horizons Inc	treated 53 acres of floating aquatics	7,950.00
Total AQUATIC WEED CONTROL					<u>15,951.00</u>
CANAL MAINTENANCE					
	12/07/2022	793328	St Johns River Water Management District	application # 2262-8	1,000.00
Total CANAL MAINTENANCE					<u>1,000.00</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
Total FUEL					<u>12,212.76</u>
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>70,206.66</u>
TOTAL EXPENDITURES					105,306.08

**DELTA FARMS WATER CONTROL DISTRICT
TAX COLLECTIONS
2022-2023**

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	O&M Assessment Income (Before Discounts & Fees)	Debt Assessment Income (Before Discounts & Fees)	O&M Assessment Income (After Discounts & Fees)	Debt Assessment Income (After Discounts & Fees)
				GROSS *					\$195,150	\$195,150	\$0	\$195,150	\$0
				NET **					\$183,441	\$183,441	\$0	\$183,441	\$0
1	1	Indian River County Tax Collector	11/04/22	NAV Taxes	\$ 10,058.00		\$ (193.11)	\$ (402.32)	\$ 9,462.57	\$ 10,058.00		\$ 9,462.57	
2		Indian River County Prop Appraiser	11/07/22	Fees			\$ (1,800.00)		\$ (1,800.00)			\$ (1,800.00)	
3	2	Indian River County Tax Collector	12/16/22	NAV Taxes	\$ 54,614.00		\$ (1,048.59)	\$ (2,184.56)	\$ 51,380.85	\$ 54,614.00		\$ 51,380.85	
4	3	Indian River County Tax Collector	12/22/22	NAV Taxes	\$ 86,386.00		\$ (258.30)	\$ (2,591.58)	\$ 83,536.12	\$ 86,386.00		\$ 83,536.12	
5	Int - 1	Indian River County Tax Collector	01/27/23	Interest		\$ 36.94			\$ 36.94	\$ 36.94		\$ 36.94	
6									\$ -				
7									\$ -				
8									\$ -				
9									\$ -				
10									\$ -				
11									\$ -				
12									\$ -				
13									\$ -				
14									\$ -				
15									\$ -				
16								\$ -	\$ -				
					\$ 151,058.00	\$ 36.94	\$ (3,300.00)	\$ (5,178.46)	\$ 142,616.48	\$ 151,094.94	\$ -	\$ 142,616.48	\$ -

Note: \$195,150 is 2022/2023 Budgeted assessments before discounts and fees.
\$183,441 is 2022/2023 Budgeted assessments after discounts and fees.

\$ 151,058.00	
\$ 36.94	\$ 142,616.48
\$ (151,094.94)	\$ (142,616.48)
\$ -	\$ -
\$ -	\$ -
\$ -	\$ 0.00

R&S Metalworks & Co.

Delta Farms Water Control District

2/8/23

To: Mr. Bryan Long

Re: Pump Repair- Remove, Repair and Reinstall (1) Couch 30" x 15,000 GPM Gear Drive Pump

Location- The Premium Farm C pump station east pump.

Our scope of work and supply is as follows:

1. Pull pump, provided condition assessment (immediate repairs required) transported to shop for further evaluation.

(2) Field mechanics 6 Hrs. each @ \$110.00 per/Hr. each \$1,320.00
23 Ton crane truck 4 Hrs. @ \$100.00 per/Hr. \$400.00

Total \$1,720.00

2. Pump Repair-

- a) Disassemble pump and evaluate necessary repairs.
- b) De'ran right angle gear drive- Inspect and reuse. Drain lubricant, remove pinion housing, inspect gears and bearings. There was no visible damage found, and the oil had no large metal particle. We are recommending replacing the pinion gasket and replacing the fluid with new.
- c) Shaft- Build up lower bowl bushing and seal area, machine and straighten to tolerance.
- d) Shaft Tube- Clean, air test and reuse.
- e) Bushings- Replace lower bowl bushing.
- f) Seals- Replace all seals.
- g) Propeller- Re-blade, machine, and balance. Note: The existing blades are worn thin.
- h) Propeller Shroud Liner- Replace propeller shroud and flange.
- i) Intake Bell- good conditions reuse intake bell assembly.

5690 Carlton Rd
Port St. Lucie, FL 34987

PHONE (772) 466-3303
FAX (772) 466-3333
EMAIL SCOTT@RSMETALWORKS.COM

- j) Casing- Grind and weld cracks and wear in bowl area.
- k) Re-assembly- Reassemble pump complete re-installing all the new and refurbished components in place and operational. Fill pump with lubricants.
- l) Hardware and Gaskets- Replace all hardware and gaskets.
- m) Coatings- brush blast this existing epoxy coating and recoat the interior and exterior.

Repair Total \$19,174.00

3. Installation-

Transport pump to West Vero reinstall and test run-

(2) Field mechanics 6 Hrs. each @ \$110.00 per/Hr. each \$1,320.00
23 Ton crane truck 5Hrs. @ \$100.00 per/Hr. \$400.00

Total \$ 1,720.00

Items 1,2 &3 Total \$22,614.00

Delivery 6-8 Weeks

We appreciate the opportunity, please feel free to contact me with any questions.

Respectfully submitted,

Scott M. Snowden

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



Table of Contents

	PAGE
EXECUTIVE SUMMARY / TRANSMITTAL LETTER	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES	17
SUPPLEMENTAL INFORMATION	19



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.

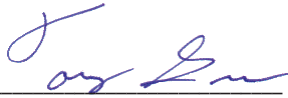
Complying With Standards

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



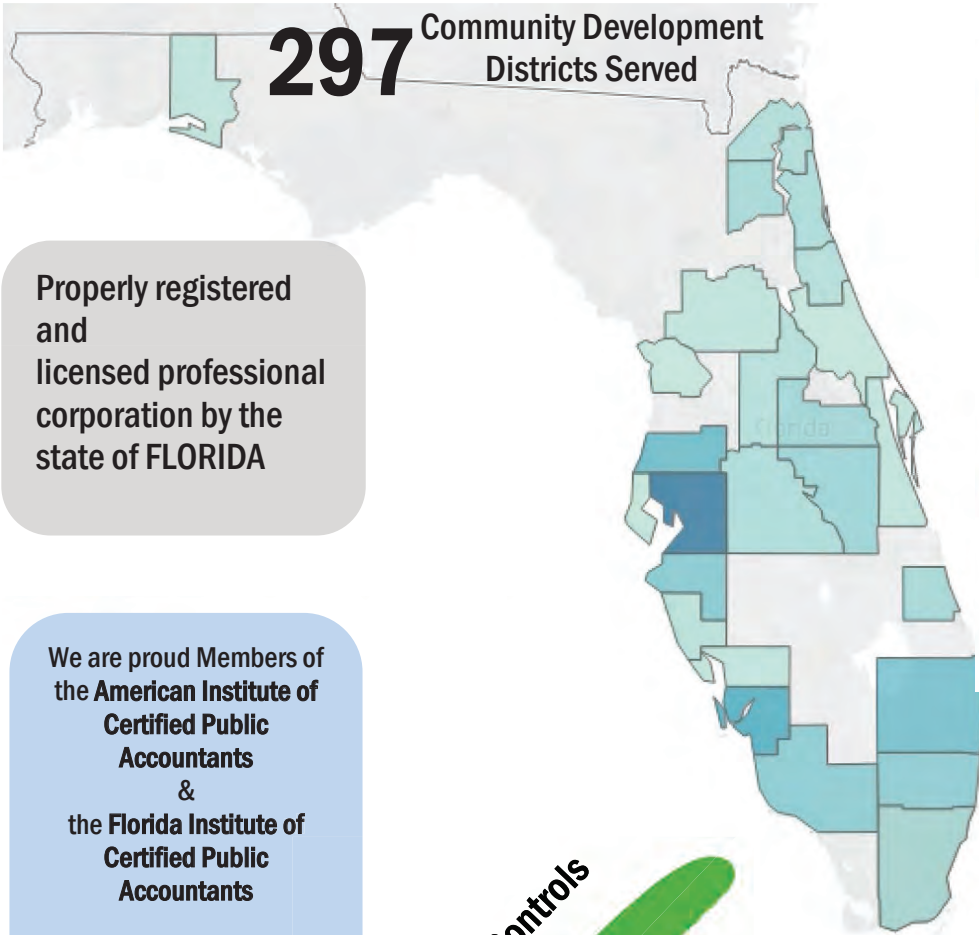
2 Partners
11 Professional Staff
2 Administrative Professionals



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

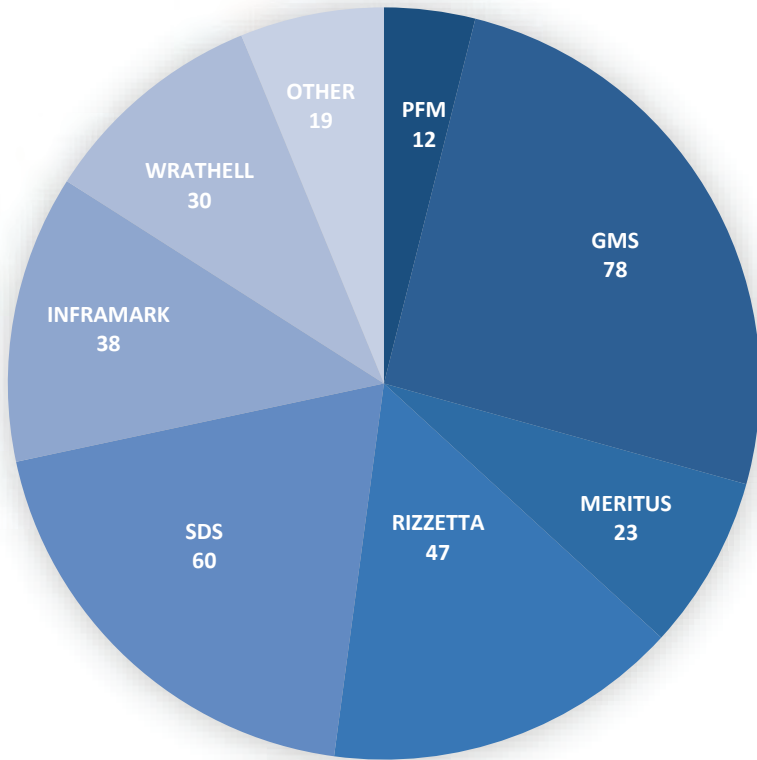
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 650.224.2727 | Fax: 850.222.8190 | www.ficpa.org

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.”

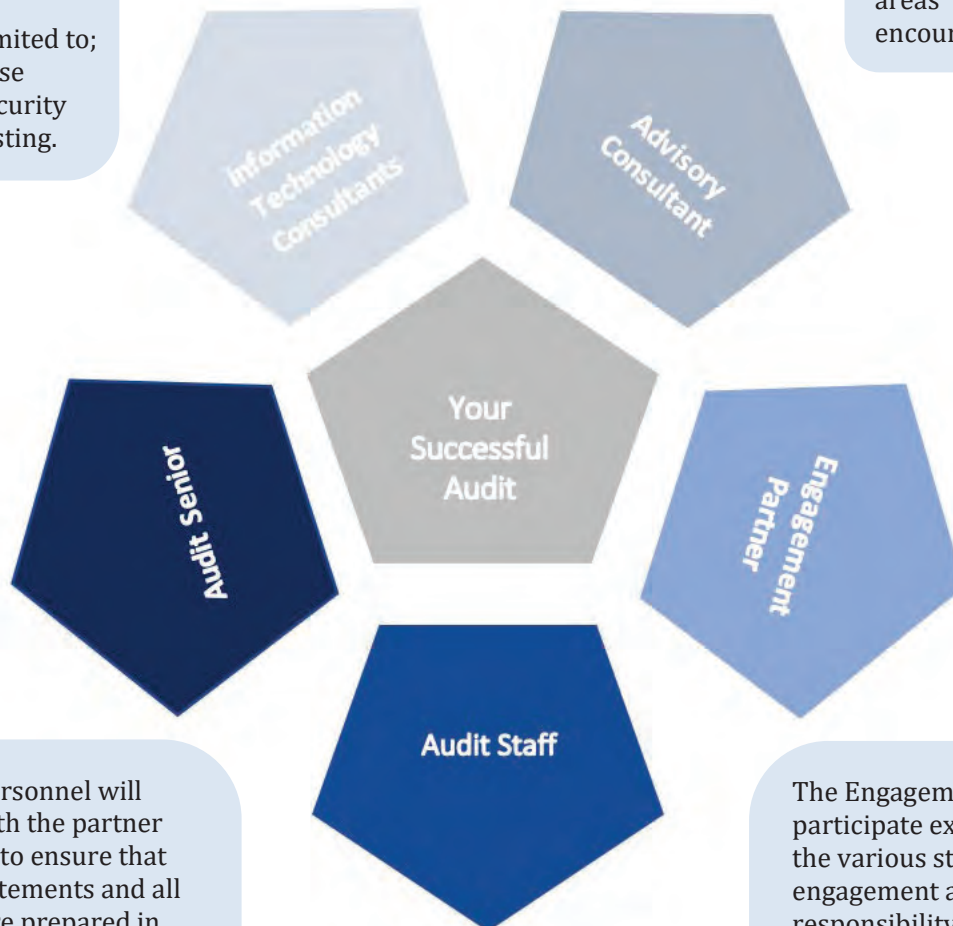
-Racquel McIntosh

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)

Course

Government Accounting and Auditing
Accounting, Auditing and Other

Total Hours

Hours

38

56

94 (includes of 4 hours of Ethics CPE)

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.

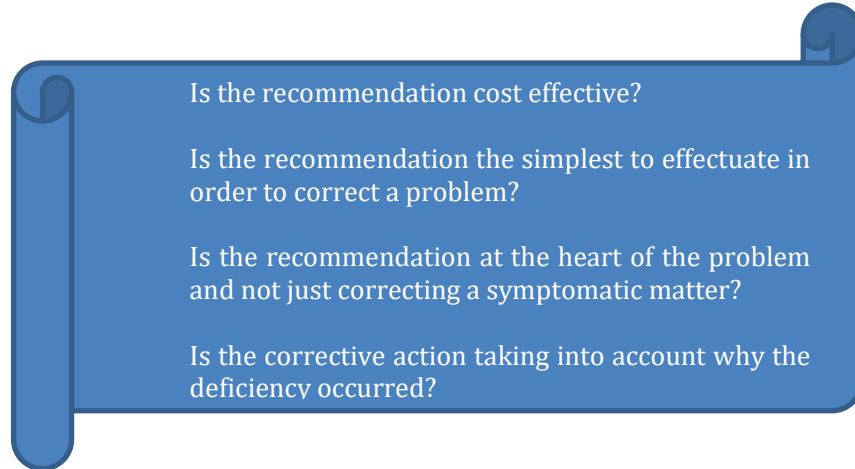
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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.

73

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.**