



PAL-MAR WATER CONTROL DISTRICT

**REGULAR BOARD MEETING
NOVEMBER 7, 2024
9:30 A.M.**

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

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

AGENDA
PAL MAR WATER CONTROL DISTRICT
Martin County Commission Chambers
Administrative Center
2401 SE Monterey Road
Stuart, FL 34996
REGULAR BOARD MEETING
November 7, 2024
9:30 a.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions, Deletions, or Modifications to Agenda
- E. Approval of Minutes
 - 1. September 5, 2024 Regular Board Meeting.....Page 3
- F. Old Business
- G. New Business
 - 1. Consider Selection of Professional Surveying Services.....Page 8
 - 2. Consider Resolution No. 2024-06 – Adopting a Fiscal Year 2023/2024 Amended Budget.....Page 9
- H. Status Report
 - 1. Legal – Status Report
 - 2. Engineer – Status Report
 - 3. District Manager – Status Report
 - 4. Field Maintenance – Status Report
 - 5. Security – Status Report
- I. Auditor Selection Committee
 - 1. Ranking of Proposals/Consider Selection of an AuditorPage 12
- J. Administrative Matters
 - 1. Financial Report.....Page 36
 - 2. Consider Invoices.....Page 37
- K. Landowner Items
- L. Comments from the Public for Items Not on the Agenda
- M. Board Member Comments
- N. Adjourn



The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune
News Herald | The Palm Beach Post
Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

laura archer
Pal-Mar Water Control District
2501 Burns RD # A
Palm Beach Gardens FL 33410-5207

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Palm Beach Post, published in Palm Beach County, Florida; that the attached copy of advertisement, being a Govt Public Notices, was published on the publicly accessible website of Palm Beach County, Florida, or in a newspaper by print in the issues of, on:

09/24/2024

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/24/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$286.28
Tax Amount: \$0.00
Payment Cost: \$286.28
Order No: 10585888
Customer No: 736988
PO #: fiscal meetings

of Copies:
1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

PAL MAR WATER CONTROL DISTRICT
FISCAL YEAR 2024/2025 REGULAR MEETING SCHEDULE
NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Pal Mar Water Control District will hold Regular Meetings at 9:30 a.m. in the Martin County Commission Chambers, Administrative Center, located at 2401 SE Monterey Road, Stuart, Florida 34996, (**unless otherwise noted**) on the following dates:

October 3, 2024
November 7, 2024
December 12, 2024
January 9, 2025
February 6, 2025
March 6, 2025
April 3, 2025
May 1, 2025
June 5, 2025
July 10, 2025
August 7, 2025
September 4, 2025

The June 5, 2025, Regular Meeting will take place at 10:00 a.m. in the Martin County Commission Chambers, Administrative Center, located at 2401 SE Monterey Road, Stuart, Florida 34996 and will also include the Landowners' Meeting.

The purpose of the meetings is to conduct any all business coming before the Board. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at (561) 630-4922 and/or toll free 1-877-737-4922.

From time to time one or more Supervisors may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. 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 ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll-free 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 advertised notice.

PAL MAR WATER CONTROL DISTRICT
www.palmarwcd.org
No.10585888

Sept. 24, 2024



Florida
GANNETT

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Laura Archer
Pal Mar Improvement
Pal Mar Water Control District C/O Special District Services Inc
2501 Burns RD # A
Palm Beach Gardens FL 33410-5207

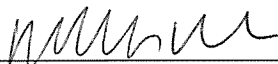
STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Indian River Press Journal/St Lucie News Tribune/Stuart News, newspapers published in Indian River/St Lucie/Martin Counties, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Public Notices, was published on the publicly accessible websites of Indian River/St Lucie/Martin Counties, Florida, or in a newspaper by print in the issues of, on:

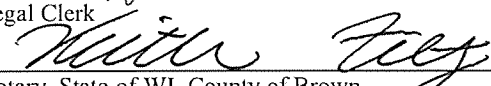
09/24/2024

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/24/2024



Legal Clerk



Notary, State of WI, County of Brown

3.7.27

My commission expires

Publication Cost: \$154.88
Tax Amount: \$0.00
Payment Cost: \$154.88
Order No: 10586255 # of Copies:
Customer No: 1126020 1
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

PAL MAR WATER CONTROL
DISTRICT
FISCAL YEAR 2024/2025
REGULAR MEETING SCHEDULE
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Meetings may be cancelled from time to time without advertised notice.
PAL MAR WATER CONTROL
DISTRICT
www.palmarwcd.org
Pub: September 24, 2024
TCN10586255

PAL MAR WATER CONTROL DISTRICT
REGULAR BOARD MEETING
September 5, 2024

A. CALL TO ORDER

District Manager Andrew Karmeris called the September 5, 2024, Regular Board Meeting of the Pal Mar Water Control District to order at 9:32 a.m. in the Martin County Commission Chambers, 2401 SE Monterey Road, Stuart, Florida 34996.

B. PROOF OF PUBLICATION

District Manager Andrew Karmeris offered Proof of Publication which showed that notice of the Regular Board Meeting had been published in *The Palm Beach Post* and in *The Stuart News* on 9/25/2024, as legally required.

C. ESTABLISH QUORUM

A quorum was established with the following attendees:

Commissioner Maria Marino (Arrived at 9:34am)	Present
Commissioner Sarah Heard	Present
George Stokus	Present
Kevin Cutting	Present
Lewis Lolmaugh	Absent

Also, in attendance were staff members:

District Manager Andrew Karmeris	Special District Services, Inc
District Manager Stephanie Brown	Special District Services, Inc
General Counsel Susan Garrett	Torcivia, Donlon, Goddeau & Rubin, P.A.
District Engineer Bob Higgins	Higgins Engineering
TJ Mansell	TJ Mansell Land Management

Also, in attendance were several landowners and members of the public.

D. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

E. APPROVAL OF MINUTES

1. June 17, 2024, Regular Board Meeting

The June 17, 2024, Regular Board Meeting minutes were presented.

PAL MAR WATER CONTROL DISTRICT
REGULAR BOARD MEETING
September 5, 2024

A **motion** was then made by Commissioner Heard, with a second from Mr. Cutting, to approve the minutes as presented. The **motion** carried **4-0**.

F. OLD BUSINESS

There were no old business items to come before the board.

G. NEW BUSINESS

1. Consider Selection of Professional for Surveying Services

Mr. Karmeris informed the Board that WGI was the only response to the RFQ that was advertised. Mr. Stokus asked Mr. Higgins if he had any comments regarding the RFQ. Mr. Higgins stated that he was surprised there was only one response due to the fact that there is no pressing need for a survey tomorrow, his recommendation was to readvertise. Mr. Cutting asked if there was a preliminary scope of work being advertised. Mr. Higgins said yes, it is not a lengthy scope but is more generic. Mr. Cutting asked if adjusting the scope would attract more responses. Mr. Higgins said he was comfortable with the scope as is. Mr. Stokus asked if there was any concern with their qualifications from Mr. Higgins professional point of view? Commissioner Heard stated that they appear very qualified and that she has no concerns regarding their qualifications.

There was a **motion** by Commissioner Heard, seconded by Mr. Stokus to readvertise the Request for Qualifications a third time in an attempt to attract more responses. That **motion** passed **5-0**.

2. Consider Resolution No. 2024-04 – Correcting Scrivner’s Error on Previously Adopted Resolutions

Mr. Karmeris presented this resolution and identified a couple of typos that need correction.

A **motion** made by Commissioner Heard, seconded by Mr. Stokus to adopt Resolution No. 2024-04 – Correcting Scrivner’s Error on Previously Adopted Resolutions, as amended. The **motion** carried **5-0**.

3. Consider Resolution No. 2024-05 – Adopting Goals and Objectives

Mr. Karmeris presented this resolution. District Attorney Susan Garrett recommended keeping the goals and objectives as simple as possible and in compliance with the statute.

PAL MAR WATER CONTROL DISTRICT
REGULAR BOARD MEETING
September 5, 2024

A **motion** made by Commissioner Heard, seconded by Mr. Stokus to adopt Resolution No. 2024-05 – Adopting Goals and Objectives, as presented. The **motion** carried **5-0**.

4. Consider Appointment of Audit Committee & Approval of Evaluation Criteria

Mr. Karmeris introduced this agenda topic. Commissioner Marino had questions regarding the timing of the current audit as well the current contract. Mr. Karmeris answered stating this is a request for proposals to audit the current year that ends September 30, 2024, which would be due June of 2025, as well as the next two years with an option to extend two years beyond that. Meaning the proposal is for potentially 5 years of audits.

A **motion** made by Mr. Stokus, seconded by Commissioner Heard to appoint the board of supervisors as the Audit Committee and to approve the Evaluation Criteria for proposals as presented. The **motion** carried **5-0**.

H. STATUS REPORTS

1. Legal – Status Report

There was no legal report.

2. Engineer – Status Report

Mr. Higgins discussed the map provided on page 54 of the agenda packet. He explained that the map dated back to the 80s. Commissioner Heard asked if the drainage is different now than it was in 80s? Mr. Higgins said it is not significantly different now. Mr. Cutting asked about the ditch on the North to South line on the eastern portion of the map. Mr. Higgins added that he believes that is an agricultural ditch and not part of the works of the district. Mr. Cutting asked if it was PalMar WCD's responsibility? Mr. Higgins said he does not believe so. Mr. Stokus mentioned that Martin County had a number of ditches created in the 40s and 50s and then abandoned and that this could be a leftover from that.

3. District Manager Report

Mr. Karmeris introduced Stephanie Brown and informed the Board that she will be taking over as District manager in a few months.

4. Field Maintenance Report

PAL MAR WATER CONTROL DISTRICT
REGULAR BOARD MEETING
September 5, 2024

Mr. Mansell went over the photos he presented to the Board and discussed a few washouts. He discussed the crushed rock that was placed out there but was not sure who put it down. Commissioner Heard asked that the engineer and attorney to tell us what obligations the district has to fix the washouts? Mr. Cutting added what legal obligation do we have to private property owners to restore property that has been damaged from misuse and what obligation do we have to protect those property owners from pathways that we have established? Who would we ask that to and do we have any responsibility? Ms. Garrett stated she would inform District Counsel Ruth Holmes of the questions to review for a future meeting.

5. Security – Status Report

Officer Hudson provided a written report for the off duty detail to the Board that listed all the contacts, warnings, a reckless discharge, and any other observations. He also informed the board there was an one incident of illegal camping on South Florida Water Management District land. Mr. Cutting asked how the owners of the properties are identified. Officer Hudson stated from property appraiser's website.

Officer Hudson was then available in an FWC capacity for any questions.

I. ADMINISTRATIVE MATTERS

1. Financial Report

Mr. Karmeris pointed out the financial report in the Board book. There was no action required.

2. Consider Invoices

Mr. Karmeris presented the invoices in the book. The invoices were then approved, as presented, on a **motion** made by Commissioner Heard, seconded by Mr. Stokus, and the **motion** carried 5-0.

J. LANDOWNER ITEMS

There were no landowner comments.

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

A representative from WGI asked that the board reconsider the selection process and enter into negotiations with WGI.

PAL MAR WATER CONTROL DISTRICT
REGULAR BOARD MEETING
September 5, 2024

L. BOARD MEMBER COMMENTS

There we no comments from the Board.

M. ADJOURNMENT

There being no further business to come before the Board, at 10:15 am the meeting was adjourned by Commissioner Marino.

Secretary/Assistant Secretary

Chair/Vice-Chair

**CONSIDER SELECTION OF PROFESSIONAL
FOR SURVEYING SERVICES**

**TO BE DISTRIBUTED
UNDER SEPARATE COVER**

RESOLUTION NO. 2024-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
PAL-MAR WATER CONTROL DISTRICT AUTHORIZING AND
ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024
BUDGET, PURSUANT TO CHAPTER 189, FLORIDA STATUTES;
AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Board of Supervisors of the Pal-Mar Water Control District (hereinafter the “District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an amended final fiscal year 2023/2024 budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE PAL-MAR WATER CONTROL DISTRICT, THAT:**

Section 1. The Amended Operating Fund and Debt Service Fund Budget for Fiscal Year 2023/2024 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 7th day of November, 2024

ATTEST:

**PAL-MAR
WATER CONTROL DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Pal Mar
Water Control District

**Amended Final Budget For
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024**

AMENDED FINAL BUDGET
PAL MAR WATER CONTROL DISTRICT
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Carry Forward Surplus	155,696		
REVENUES			
O & M Assessments	195,638	165,018	165,018
Other Revenue	0	3,695	3,695
Interest Income	480	86,520	86,520
TOTAL REVENUES	\$ 196,118	\$ 255,233	\$ 255,233
EXPENDITURES			
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	0	0	0
Payroll Taxes	0	0	0
Engineering	28,000	35,000	31,374
Management	36,000	36,000	36,000
Legal	60,000	64,000	55,970
Assessment Roll	5,000	5,000	5,000
Audit Fees	4,100	4,100	4,100
Insurance	8,300	6,763	6,763
Legal Advertising	2,500	6,000	4,845
Miscellaneous	7,500	7,500	5,188
Postage	2,000	150	106
Office Supplies	2,000	1,100	933
Website Management	1,500	1,500	1,500
Dues & Subscriptions	175	175	175
Contingency (Legal - Extraordinary)	3,000	0	0
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 160,075	\$ 167,288	\$ 151,954
MAINTENANCE EXPENDITURES			
Mowing	100,000	80,000	39,500
Miscellaneous Maintenance (Field Maintenance, Etc.)	20,000	33,000	29,989
Security	60,000	60,000	60,000
TOTAL MAINTENANCE EXPENDITURES	\$ 180,000	\$ 173,000	\$ 129,489
TOTAL EXPENDITURES	\$ 340,075	\$ 340,288	\$ 281,443
EXCESS/(SHORTFALL)	\$ (143,957)	\$ (85,055)	\$ (26,210)
County Appraiser & Tax Collector Fee	(3,913)	(3,472)	(3,472)
Discounts For Early Payments	(7,826)	(6,084)	(6,084)
Carryover From Prior Year	\$ 155,696		
NET EXCESS/ (SHORTFALL)	\$ -	\$ (94,611)	\$ (35,766)
VARIANCE TO BUDGET		\$ (94,611)	

Fund Balance As Of 9/30/23
Projected FY 2023/2024 Activity
Projected Fund Balance As Of 9/30/24

\$1,997,065
(\$94,611)
\$1,902,454

November 7, 2024

RE: Pal Mar Water Control District

The Pal Mar Water Control District is required to select an auditor to perform the audit for the district for the years ending September 30, 2024, September 30, 2025, and September 30, 2026; 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 Pal Mar Water Control 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, 2024, September 30, 2025, and September 30, 2026, audits. The proposed fee for the audit for fiscal year ending September 30, 2024, is \$3,900.00. The proposed fee for the audit for fiscal year ending September 30, 2025, is \$4,000.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is \$4,100.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$4,200.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is \$4,300.00. The approved fee for the fiscal year ending September 30, 2023, audit, which Grau & Associates has completed, was \$4,100.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is \$4,200.00.

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

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025, and September 30, 2026, 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 9/30/27 and 9/30/28).

Special District Services, Inc.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

**PAL MAR
WATER CONTROL DISTRICT**

Proposal Due: October 17, 2024
4:00PM

Submitted to:

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

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

October 17, 2024

Pal Mar 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 years ended September 30, 2024-2026, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Pal Mar 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.

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

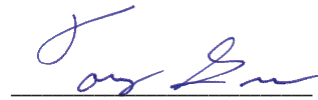
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates

A handwritten signature in blue ink, appearing to read 'Antonio J. Grau', is written over a horizontal line.

Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



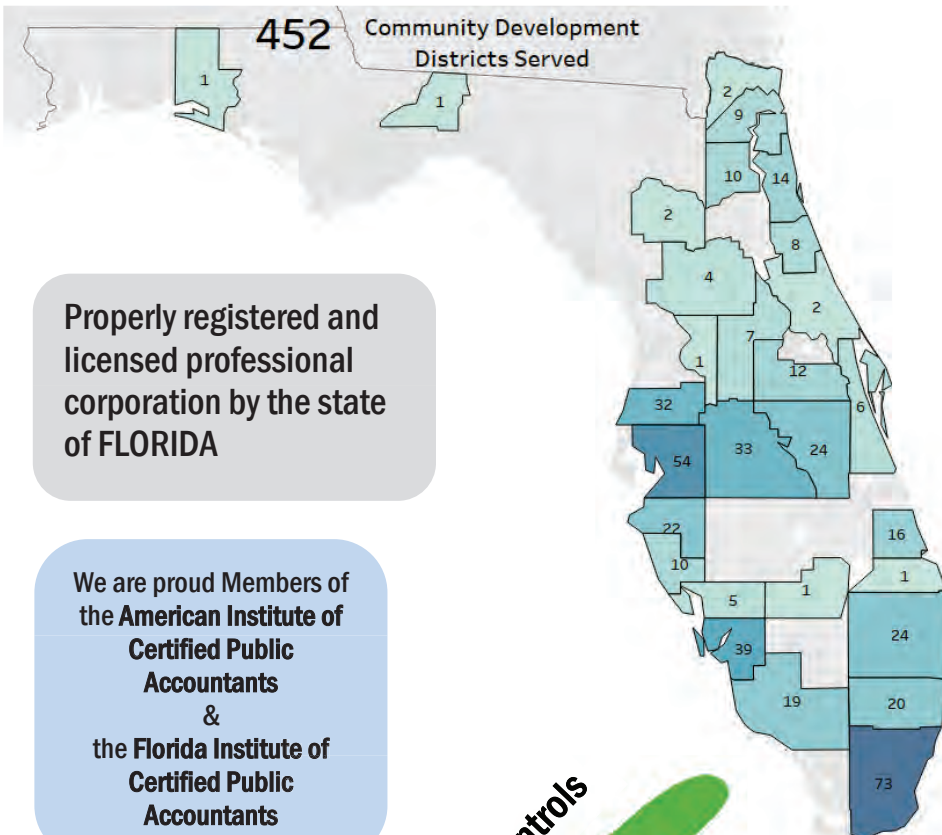
3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls



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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

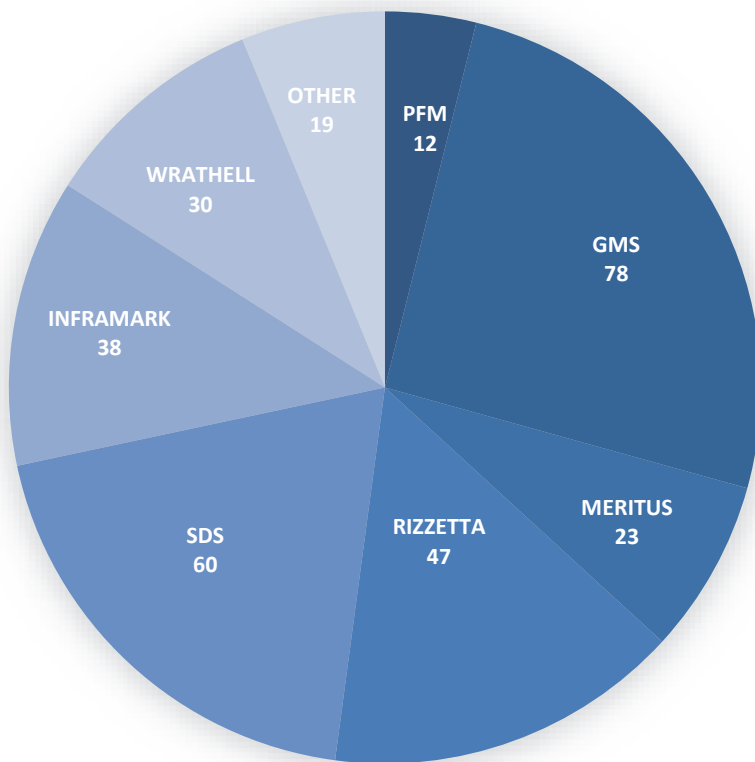
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

32 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

48 hours; Accounting,

Auditing and Other:

33 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

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

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

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

Professional Associations/Memberships

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

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

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



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

Experience

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

Education

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

Certifications and Certificates

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

Clients Served (partial list)

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

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

Professional Associations

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

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:

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$3,900
2025	\$4,000
2026	\$4,100
2027	\$4,200
2028	<u>\$4,300</u>
TOTAL (2024-2028)	<u>\$20,500</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

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 **Pal Mar 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.**

Pal Mar Water Control District
Budget vs. Actual
October 2023 through September 2024

	Oct 23 - Sep 24	23/24 Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
363.100 · O & M Assessments	165,018.30	195,638.00	-30,619.70	84.35%
363.830 · Assessment Fees	-3,472.10	-3,913.00	440.90	88.73%
363.831 · Assessment Discounts	-6,083.98	-7,826.00	1,742.02	77.74%
369.400 · Other Income	3,695.40	0.00	3,695.40	100.0%
369.401 · Interest Income	86,520.05	480.00	86,040.05	18,025.01%
369.403 · Carryover from Previous Year	0.00	155,696.00	-155,696.00	0.0%
Total Income	245,677.67	340,075.00	-94,397.33	72.24%
Gross Profit	245,677.67	340,075.00	-94,397.33	72.24%
Expense				
511.310 · Engineering	31,373.94	28,000.00	3,373.94	112.05%
511.311 · Management Fees	36,000.00	36,000.00	0.00	100.0%
511.315 · Legal Fees	55,969.50	60,000.00	-4,030.50	93.28%
511.318 · Assessment/Tax Roll	5,000.00	5,000.00	0.00	100.0%
511.320 · Audit Fees	4,100.00	4,100.00	0.00	100.0%
511.450 · Insurance	6,763.00	8,300.00	-1,537.00	81.48%
511.480 · Legal Advertisements	4,845.28	2,500.00	2,345.28	193.81%
511.512 · Miscellaneous	5,188.12	7,500.00	-2,311.88	69.18%
511.513 · Postage and Delivery	106.40	2,000.00	-1,893.60	5.32%
511.514 · Office Supplies	932.75	2,000.00	-1,067.25	46.64%
511.515 · Website Management Fee	1,500.00	1,500.00	0.00	100.0%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
512.464 · Mowing	39,500.00	100,000.00	-60,500.00	39.5%
512.467 · Miscellaneous Maintenance	29,989.19	20,000.00	9,989.19	149.95%
512.468 · Contingency-Legal Extraordinary	0.00	3,000.00	-3,000.00	0.0%
512.469 · Security	60,000.00	60,000.00	0.00	100.0%
Total Expense	281,443.18	340,075.00	-58,631.82	82.76%
Net Ordinary Income	-35,765.51	0.00	-35,765.51	100.0%
Net Income	-35,765.51	0.00	-35,765.51	100.0%

Bank Balance As Of 9/30/24	\$ 1,950,086.20
Investment Acct Balance As Of 9/30/24	\$ 46,518.94
Accounts Payable As Of 9/30/24	\$ 36,305.55
Accounts Receivable As Of 9/30/24	\$ 1,000.00
Total Fund Balance As Of 9/30/24	\$ 1,961,299.59

Pal Mar Water Control District
Custom Transaction Detail Report
August 23 through October 28, 2024

	Type	Date	Num	Name	Memo	Debit	Credit
Legal Fees							
Torcivia, Donlon, Goddeau & Rubin, P.A.							
	Bill Pmt -Check	09/01/2024	1977	Torcivia, Donlon, Goddeau & Rubin, P.A.	Inv# 22524 Professional Services July 2024	5,160.00	
	Bill	09/20/2024	22760	Torcivia, Donlon, Goddeau & Rubin, P.A.	Inv# 22760 Professional Services Sept 2024		1,890.00
	Bill Pmt -Check	10/01/2024	1983	Torcivia, Donlon, Goddeau & Rubin, P.A.	Inv# 22623 Professional Services Aug 2024	2,460.00	
Total Torcivia, Donlon, Goddeau & Rubin, P.A.						7,620.00	1,890.00
Engineer Fees							
Higgins Engineering, Inc.							
	Bill	09/15/2024	2648	Higgins Engineering, Inc.	Inv # 2648 Engineer Services 07.16.24 through 09.15.24		1,784.45
	Bill	09/30/2024	2648-Rem	Higgins Engineering, Inc.	Inv # 2648 Engineer Services 07.16.24 through 09.15.24		1,521.45
	Bill Pmt -Check	10/01/2024	1979	Higgins Engineering, Inc.	Inv # 2648 Engineer Services 07.16.24 through 09.15.24	1,784.45	
Total Higgins Engineering, Inc.						1,784.45	3,305.90
Management Fees							
Special District Services, Inc.							
	Bill	08/31/2024	2024-1045	Special District Services, Inc.	Management Fees Aug 2024		3,375.01
	Bill Pmt -Check	09/01/2024	1975	Special District Services, Inc.	Management Fees Aug 2024	3,375.01	
	Bill	09/26/2024	2024-1390	Special District Services, Inc.	Public Records Request for Zach		2,220.40
	Bill	09/29/2024	2024-1343	Special District Services, Inc.	Assessment Roll Preparation (per agreement) 2024		5,000.00
	Bill	09/30/2024	2024-1168	Special District Services, Inc.	Management Fees Sept 2024		3,459.65
	Bill Pmt -Check	10/01/2024	1981	Special District Services, Inc.		8,459.65	
Total Special District Services, Inc.						11,834.66	14,055.06
Misc							
Board of County Commissioner							
	Bill	10/01/2024	VC0000155837-45DYS	Board of County Commissioner	ACCT#VC0000155837-45DYS NAV FY 2024/2025 Assessment Roll		150.00
Total Board of County Commissioner						0.00	150.00
Egis Insurance & Risk Advisors							
	Bill	10/01/2024	24759	Egis Insurance & Risk Advisors	Invoice #24759 Renew Policy #100124051 10/1/24-10/1/25		7,034.00
	Bill Pmt -Check	10/01/2024	1978	Egis Insurance & Risk Advisors	Invoice #24759 Renew Policy #100124051 10/1/24-1	7,034.00	
Total Egis Insurance & Risk Advisors						7,034.00	7,034.00
Gannett Florida LocalIQ							
	Bill	09/30/2024	6700890	Gannett Florida LocalIQ	Inv#6700890 Legal Ad		498.40
	Bill	09/30/2024	6704147	Gannett Florida LocalIQ	Inv#6704147 Legal Ad		292.12
Total Gannett Florida LocalIQ						0.00	790.52
Hudson Protection Enterprise Inc							
	Bill	08/30/2024	0005	Hudson Protection Enterprise Inc	Inv # 0005 Aug 2024		10,000.00
	Bill	09/30/2024	0006	Hudson Protection Enterprise Inc	Inv # 0006 Sept 2024		10,000.00
	Bill Pmt -Check	10/01/2024	1980	Hudson Protection Enterprise Inc		20,000.00	
Total Hudson Protection Enterprise Inc						20,000.00	20,000.00
T.J Mansell Land Management, LLC							
	Bill	08/28/2024	Aug 2024	T.J Mansell Land Management, LLC	Inv# Aug 2024 Supervision of Field Maint Aug 2024		2,372.50
	Bill Pmt -Check	09/01/2024	1976	T.J Mansell Land Management, LLC	Inv# Aug 2024 Supervision of Field Maint Aug 2024	2,372.50	
	Bill	09/24/2024	210913	T.J Mansell Land Management, LLC	Inv# 210913 Sept 2024 Supervision of Field Maint		2,080.00
	Bill Pmt -Check	10/01/2024	1982	T.J Mansell Land Management, LLC	Inv# 210913 Sept 2024 Supervision of Field Maint	2,080.00	
Total T.J Mansell Land Management, LLC						4,452.50	4,452.50
TOTAL						52,725.61	51,677.98