



# **SEBASTIAN RIVER IMPROVEMENT DISTRICT**

## **INDIAN RIVER COUNTY**

**REGULAR BOARD MEETING  
DECEMBER 17, 2025  
10:00 A.M.**

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

[www.sridfl.org](http://www.sridfl.org)

561.630.4922 Telephone  
877.SDS.4922 Toll Free  
561.630.4923 Facsimile

**AGENDA**  
**SEBASTIAN RIVER IMPROVEMENT DISTRICT**  
**BOARD OF SUPERVISORS**  
Indian River County Administration Complex  
Bldg. A, Room A1-102  
1801 27<sup>th</sup> Street  
Vero Beach, Florida 32960  
**REGULAR BOARD MEETING**  
**December 17, 2025**  
**10:00 a.m.**

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Approval of Minutes
  - 1. August 20, 2025 Regular Board Meeting.....Page 2
- F. Old Business
- G. New Business
  - 1. Update on Open Projects
  - 2. Discussion Regarding South Prong – Overgrowth
  - 3. Consider Resolution No. 2025-05 – Adopting a Fiscal Year 2024/2025 Amended Budget.....Page 5
  - 4. Consider Resolution No. 2025-06 – Adopting Goals and Objectives Annual Report.....Page 8
  - 5. Consider Approval of Liberty Park Phase 2A & 2B Permit Approval.....Page 11
  - 6. Discussion Regarding Laurel Cove Drainage
- H. Auditor Selection Committee
  - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 16
- I. Administrative Matters
  - 1. Sand Mine Update
  - 2. Water Quality Report.....Page 54
  - 3. Financial Update.....Page 74
  - 4. Engineer Update
  - 5. Manager Update
- J. Board Member Comments
- K. Comments from the Public for Items Not on the Agenda
- L. Adjourn

Publication Date  
2025-10-03

Subcategory  
Miscellaneous Notices

SEBASTIAN RIVER IMPROVEMENT DISTRICT

FISCAL YEAR 2025/2026 REGULAR BOARD MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Sebastian River Improvement District (SRID) will hold Regular Board Meetings of the Board of Supervisors at the Indian River County Administration Complex, 1801 27th Street, Building A, Room A1-102, Vero Beach, Florida 32960 at 10:00 a.m. (\*\*unless otherwise noted\*\*) on the following dates:

October 15, 2025

December 17, 2025

February 18, 2026

April 15, 2026

\*\*June 17, 2026\*\*

August 19, 2026

\*\*On June 17, 2026, the Sebastian River Improvement District Annual Landowners Meeting will be held at the Indian River County Administration Complex, 1801 27th Street, Building A, Room A1-102, Vero Beach, Florida 32960 and will commence 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 which may properly come before the Board. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agenda for any of the meetings may be obtained from the Districts website or by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922.

From time to time a Supervisor may participate by telephone; therefore, a speaker telephone may be present as required, at the meeting location so that Supervisors 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 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 at this meeting because of a disability or physical impairment should contact the District Office at (772) 345-5119 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

SEBASTIAN RIVER IMPROVEMENT DISTRICT

[www.sridfl.org](http://www.sridfl.org)

PUBLISH: INDIAN RIVER PRESS JOURNAL 10/03/25#11701335

**SEBASTIAN RIVER IMPROVEMENT DISTRICT  
REGULAR BOARD MEETING  
AUGUST 20, 2025**

**A. Call to Order**

The August 20, 2025, Regular Board Meeting of the Sebastian River Improvement District (the “District”) was called to order at 10:02 a.m. in the Indian River County Administration Complex, Building A, Room A1-102, 1801 27th Street, Vero Beach, Florida 32960.

**B. Proof of Publication**

Proof of publication was presented showing that notice of the Regular Board Meeting had been published in the *Indian River Press Journal* on May 22, 2025, and May 29, 2025, as legally required.

**C. Establish Quorum**

A quorum was established with the following Supervisors present:

**Board of Supervisors**

Supervisor	Jeff Bass	Present
Supervisor	Tom Hammond	Present

Staff members in attendance were:

District Manager	Frank Sakuma	Special District Services, Inc.
District Counsel	Elizabeth Lenihan	Torcivia, Donlon, Goddeau & Rubin, PA
District Engineer	George Simons	Carter Associates, Inc.

**D. Additions or Deletions to Agenda**

- Discussion on Cresswind Utilities

**Saltwood (Graves Brothers Property) Project Introduction**

Patrick Gonzalez, Vice President Land Development for Pulte Homes, gave an introduction of the Saltwood Project which included a copy of the conceptual plan submitted to the city of Sebastian. The commercially zoned area will center around CR 510, and the main focal point of the residentially zoned area will be 82<sup>nd</sup> Street. Phase 1 will consist of an estimated 1500 single-family units and a town center. Construction plans for Phase 1 are anticipated to be submitted to the City of Sebastian by the end of 2025. Patrick stated that they will be meeting with FDOT within the next 60 days.



## **Discussion on Cresswind Utilities**

Engineer Wesley Mills of Mills, Short & Associates, representing Pulte, made a request to the board to install utilities on the SRID eastern ROW boundary along CR 510 for the Cresswind subdivision. Mr. Bass responded that it is feasible, the primary concerns would be maintenance and the operation of drainage. District engineer Mr. Simons also stated that a lease agreement would be required. Mr. Mills stated that he would come back to the board at a later date to provide more information after meeting with FDOT.

## **E. Approval of Minutes**

### **1. June 18, 2025, Regular Board Meeting and Public Hearing Minutes**

A **motion** was made by Mr. Hammond, seconded by Mr. Bass, approving the minutes of the June 18, 2025, Regular Board Meeting and Public Hearing Minutes. The **motion** approving the minutes passed unanimously.

## **F. Old Business**

There were no matters of Old Business to come before the board.

## **G. New Business**

### **1. Update on Open Projects: River Oaks, Hawks Grove, Bluewater Bay**

- River Oaks – Project is pending the resolution maintenance rights request
- Hawks Grove – Permit will be issued once the land swap is complete
- Bluewater Bay – No current update at this time

### **2. Discussion Regarding South Prong – Overgrowth**

Mr. Sakuma presented a letter from Ms. West of Indian River Land Trust, Inc. regarding blockages in the South Prong of the Sebastian River. Mr. Bass responded that he recommends staff investigate and determine if there is still an appropriate amount of water flow. Mr. Sakuma stated that he would work with staff to investigate and also notify Ms. West that they could clear the area themselves as an option as long as the board was aware and the process was formalized.

Mr. Sakuma suggested instituting an annual inspection as a preventative measure. Consensus of the board to move forward with an annual inspection.

### **3. Approving Real Estate Exchange Agreement between the District and Indian River County**

A **motion** was made by Mr. Bass, seconded by Mr. Hammond, approving the agreement as presented, and authorizing the Chair and staff to execute any necessary supporting documents. The **motion** passed unanimously.

### **4. Consider Approval of FDOT – SRID – Memorandum of Agreement for 82<sup>nd</sup> Avenue Construction**

After board discussion, a motion was made by Mr. Bass, seconded by Mr. Hammond, approving the Memorandum of Agreement with FDOT for the 82<sup>nd</sup> Avenue Construction in substantial final form. The **motion** passed unanimously.

#### **5. Saltwood (Graves Brothers Property) Project Introduction**

This item was moved to the top of the agenda.

### **H. Administrative Matters**

#### **1. Sand Mine Update**

Mr. Simons notified the board that the annual inspection is October 1, 2025.

#### **2. Financial Update**

Mr. Sakuma briefly addressed the financials included in the Board package, and noted the District was in sound financial condition.

#### **3. Engineer Update**

Mr. Simons had nothing further for the Board.

#### **4. Manager Update**

Mr. Sakuma reminded the board to complete the annual 4-hour ethics training, due by December 31, 2025.

### **I. Board Member Comments**

There were no additional comments from the Board.

### **J. Comments from the Public for Items Not on the Agenda**

There were no comments from the public.

### **K. Adjournment**

There being no further business to come before the Board, the Regular Board Meeting of the District was adjourned at 11:18 a.m. There were no objections.

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**Secretary/Assistant Secretary**

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**Chair/Vice-Chairman**

**RESOLUTION NO. 2025-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SEBASTIAN RIVER IMPROVEMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2024/2025 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors of the Sebastian River Improvement District (“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 Budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SEBASTIAN RIVER IMPROVEMENT DISTRICT, THAT:**

**Section 1.** The Amended Budget for Fiscal Year 2024/2025 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 17<sup>th</sup> day of December, 2025.

**ATTEST:**

**SEBASTIAN RIVER  
IMPROVEMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairperson/Vice Chairperson

# Sebastian River Improvement District

**Amended Final Budget For  
Fiscal Year 2024/2025  
October 1, 2024 - September 30, 2025**

**FINAL AMENDED BUDGET**  
**SEBASTIAN RIVER IMPROVEMENT DISTRICT**  
**FISCAL YEAR 2024/2025**  
**OCTOBER 1, 2024 - SEPTEMBER 30, 2025**

	<b>FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25</b>	<b>AMENDED FINAL BUDGET 10/1/24 - 9/30/25</b>	<b>YEAR TO DATE ACTUAL 10/1/24 - 9/29/25</b>
<b>REVENUES</b>			
NAV ASSESSMENTS	308,436	319,594	319,594
R-O-W USE FEES	25,515	69,265	69,265
PERMIT FEES	5,000	5,000	5,000
OTHER REVENUE	0	2,500	2,500
INTEREST INCOME	2,400	65,210	65,210
<b>TOTAL REVENUES</b>	<b>\$ 341,351</b>	<b>\$ 461,569</b>	<b>\$ 461,569</b>
<b>EXPENDITURES</b>			
LEGAL	20,000	37,000	32,167
DISTRICT ADMINISTRATIVE	30,000	30,000	30,000
OPERATIONS MANAGER	21,000	21,000	21,000
OPERATIONS MANAGER - PAYROLL TAXES	1,607	1,607	1,607
ENGINEERING - GENERAL	70,000	82,000	79,791
ENGINEERING - PERMIT	5,000	1,000	0
ENGINEERING - OTHER	14,000	2,000	0
ACCOUNTING / AUDIT	5,400	5,400	5,400
INSURANCE	12,000	10,163	10,163
WEBSITE MANAGEMENT	2,000	2,000	2,000
DUES & SUBSCRIPTIONS	3,000	1,175	1,175
LEGAL ADVERTISEMENTS	1,400	1,400	602
MISCELLANEOUS	3,938	10,500	9,643
WATER QUALITY ANALYTICAL SERVICE	1,000	5,000	3,825
R-O-W MAINTENANCE (INCLUDES CANAL MAINTENANCE & BANK MOWING)	130,000	205,000	183,866
MISCELLANEOUS MAINTENANCE	2,500	5,000	2,876
<b>TOTAL EXPENDITURES</b>	<b>\$ 322,845</b>	<b>\$ 420,245</b>	<b>\$ 384,115</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 18,506</b>	<b>\$ 41,324</b>	<b>\$ 77,454</b>
COUNTY APPRAISER & TAX COLLECTOR FEE	(6,169)	(2,350)	(2,350)
DISCOUNTS FOR EARLY PAYMENTS	(12,337)	(10,559)	(10,559)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 28,415</b>	<b>\$ 64,545</b>
PREVIOUS YEAR CARRY OVER	-	0	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 28,415</b>	<b>\$ 64,545</b>

**Notes**

Assessable Acres = 10,046

FY 2025 Assessment per Acre = \$30.70

FY 2025 Budgeted (Carry Over) Funding Assessment per Acre = \$0

FUND BALANCE AS OF 9/30/24	\$ 1,658,553
FY 2024/2025 AMENDED BUDGET ACTIVITY	\$ 28,415
FUND BALANCE AS OF 9/30/25	\$ 1,686,968

**RESOLUTION NO. 2025-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SEBASTIAN RIVER IMPROVEMENT DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Sebastian River Improvement District (the “District”) is a local unit of special-purpose government organized and existing under and pursuant to Chapters 189 and 190, Florida Statutes, as amended; and

**WHEREAS**, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida, and creating Section 189.0694, Florida Statutes; and

**WHEREAS**, the District adopted Resolution 2024-04 on July 17, 2024, establishing goals and objectives for the District and creating performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

**WHEREAS**, pursuant to Section 189.0694, Florida Statutes, the District must adopt and publish on its website an annual report prior to December 1<sup>st</sup> of each year, describing the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination, and any goals or objectives the district failed to achieve.

**WHEREAS**, the District Manager has the annual report of the District’s goals, objectives, and performance measures and standards attached hereto and made a part hereof as **Exhibit A** (the “Annual Report”) and presented the Annual Report to the Board of the District; and

**WHEREAS**, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached annual report of the goals, objectives and performance measures and standards.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SEBASTIAN RIVER IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT, THAT:**

**SECTION 1.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

**SECTION 2.** The District Board of Supervisors hereby adopts the Annual Report regarding the District’s success or failure in achieving the adopted goals and objectives and directs the District Manager to take all necessary actions to comply with Section 189.0694, Florida Statutes.

**SECTION 3.** If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 4.** This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of December, 2025.

**ATTEST:**

**SEBASTIAN RIVER IMPROVEMENT  
DISTRICT**

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Secretary/Assistant Secretary

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Chairman, Board of Supervisors

**Exhibit A:** Annual Report of Performance Measures/Standards

## **Exhibit A**

**Program/Activity: District Administration**

**Goal:** Remain compliant with Florida Law for all district meetings

**Objectives:**

- Notice all District regular, special, and public hearing meetings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

**Performance Measures:**

- All Meetings publicly noticed as required (**YES**)
- Meeting minutes and post-meeting action completed (**YES**)
- District records retained as required by law (**YES**)

**Program/Activity: District Finance**

**Goal:** Remain Compliant with Florida Law for all district financing activities

**Objectives:**

- District adopted fiscal year budget
- District amended budget at end of fiscal year
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

**Performance Measures:**

- District adopted fiscal year budget (**YES**)
- District amended budget at end of fiscal year (**YES**)
- District accounts receivable/payable processed for the year (**YES**)
- “No findings” for annual financial audit (**NO**)
  - If “yes” explain

**Program/Activity: District Operations**

**Goal:** Insure, Operate and Maintain District owned Infrastructure & assets

**Objectives:**

- Annual renewal of District insurance policy(s)
- Contracted Services for District operations in effect
- Compliance with all required permits

**Performance Measures:**

- District insurance renewed and in force (**YES**)
- Contracted Services in force for all District operations (**YES**)
- Permits in compliance (**YES**)



←

**APPLICATION for Connection TO or USE of  
Sebastian River Improvement District (SRID)  
Facilities/Rights of Ways**

Date of Application: \_\_\_\_\_

Application Number: \_\_\_\_\_

A. Application Information:

**LIBERTY PARK**

Name: Ryall Acquisition Group, LLC

Address: 1848 Wilbur Avenue

Vero Beach, Florida 32960

ATTN: Chad A. Kelly, Manager

Contact Number(s) (772) 473-9791

Authorized Agent (Name/Title/Address): **Authorized Designee Statement must be included.**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Contact Number(s) \_\_\_\_\_

**Non-Refundable Fee Schedule\***

B. Proposed **New/Modified** Connection or Use (check all applicable lines):

☒ Culvert Connection to SRID System Up to \$ 200.00\*

☐ Pump Connection to SRID System Up to \$ 300.00\*

For Crossing of SRID System and/or Water Storage:

☒ Culvert and/or Control Structure Up to \$ 500.00\*

☐ Other (Specify) \_\_\_\_\_ **\*As determined by SRID**

\*\*\*\*\*

**\*Note: The amount of the *NON REFUNDABLE APPLICATION FEE* is at the discretion of the SRID Administrator as based on the potential project complexity and associated review process.**

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Given the potential complexity of certain projects, the SRID Administrator may need to seek professional advice, review and assistance from SRID Legal Counsel and/or Engineers as well as other parties as may be relevant to this project's review. If the need for that specialized assistance is utilized, the applicant/representative will be responsible for the timely and complete payment of all associated costs within fifteen (15) calendar days of payment due notification by the SRID. In conjunction with this application submission and upon the determination of the SRID, the applicant may be required to submit a RETAINER FEE up to \$2,500.00 **PRIOR TO THE COMMENCEMENT OF THE ACTUAL REVIEW PROCESS.** This retainer fee will be returned to the applicant upon the timely payment of all applicable project fees and the submission of all required project information to the satisfaction of the SRID upon project completion.

C. Project Location (Specific to SRID- System i.e. R-12 East) Include Section/Township/Range Info  
R13-E Ditch Extension (East of 66<sup>th</sup> Ave); R13-E Drainage Connection: Basin N-1, Basin N-2, Basin  
N-3, Basin East-N2, Basin S-1; R13-E Culvert Installation: 74<sup>th</sup> Ave, Independence Dr, 70<sup>th</sup> Ave,  
Sousa Ave; R14-E Culvert Connection: 81<sup>st</sup> St Ditch Bypass  
Attach **DETAILED SITE** drawings to depict specific project location

D. Details of proposed Project Activities. As applicable, details should include but not be limited to:

- (Diameter/Length of Culvert; Diameter/Rated Capacity of Pumps;
- Height/Width of riser or other structural details;
- signed and sealed engineering drawings/ survey information;
- engineering calculations;
- applicable other agency (SJRWMD and Indian River County) general correspondence, technical staff reports, approved permits, special conditions; etc.)

E. Special Conditions: (To be determined by the SRID)

F. Estimated date of Project Commencement: April 2025

Estimated date of Project Completion: April 2026

**G. As the Applicant/Representative, I do understand and agree by my Signature and through the submission of this SRID Application, that;**

1. The use of, or construction within, the rights -of-ways of the Sebastian River Improvement District will be in accordance with the details of the approved information submitted in support of this application; and if any changes are required, same will be cleared/approved with the SRID.
2. I accept full responsibility for any erosion to or shoaling in the SRID's canal or levee system due to my project work, and I shall remove or repair same promptly and at no expense to the SRID; and I will prevent the discharge of any vegetative materials-aquatic growth or sediments into the SRID system through this connection.
3. I will neither plant trees or shrubs or effect any structure that will prohibit the access of SRID equipment or vehicles or those of their contractors, without securing proper SRID authorization thereof. The SRID or its successor will be given priority perpetual access.
4. It is further understood and agreed that any requirements of the SRID are binding upon me, the applicant/representative, and I do hereby indicate acceptance of this notice.
5. It is further understood and agreed that the lands to be benefitted by this requested permit are or may be, subject to flooding during periods of high water due to heavy rains or acts of God, and that the permit will be accepted subject to this possibility which is recognized not to be within the control of the SRID.

### **Standard Provisos**

1. Permittee assumes full responsibility for any construction, operation or maintenance of SRID property or rights of way subject to this Permit and shall save and hold harmless the SRID from any expense, loss, damage or claim in regard thereto, and the SRID assumes and shall have no liability in connection therewith.
2. This Permit may not be assigned or sublet to a third party and any transfer of Permittee's property abutting SRID property or rights of way shall immediately cancel, nullify, and revoke this Permit.
3. This Permit is subject **always to the paramount right of the SRID** to keep and maintain its Improvement District functions and operations, and is subject to revocation and cancellation upon



thirty (30) calendar days notice from the SRID to the Permittee.

4. In no event shall the SRID be liable for any damage done or caused by the SRID to the public, to Permittee or any other persons using the rights of way property subject to this Permit. Permittee shall save the SRID, its officers, agents, administrator, supervisors and employees harmless from any costs, charge or expense of claims or demand of any person against the SRID arising from or pertaining to any use made of the property or rights of way subject to this permit. Permittee shall, at any time upon request of the SRID, provide to the SRID evidence, satisfactory to the SRID, of liability insurance coverage as may be required by the SRID, protecting the interests of the SRID and naming the SRID as an additional insured.
5. The SRID may, on thirty (30) calendar days written notice to Permittee, require removal and/or alteration of any installation or construction on SRID rights of way.
6. Any construction on SRID's rights of way or property, and clean up, shall be completed promptly by Permittee and in a workmanlike manner with minimum disturbance to existing SRID berm, channel slopes and grade, with proper restoration and planting of any disturbed areas to prevent erosion within ten (10) calendar days after completion and installation.
7. Permittee shall advise the SRID Engineer (Carter Associates) office prior to commencement and upon completion of all project activities. **Office Telephone: (772) 562-4191**
8. Permittee shall not discharge any pollutants, contaminants or deleterious materials into waters or structures owned or maintained by, or subject to the jurisdiction of the SRID nor permit anything to obstruct the flow of water, and shall save and hold the SRID harmless from any expense, loss or damage to the SRID or others by any such discharge or obstruction, remedying or removing the same immediately upon request of the SRID. Off-site discharges from the project into SRID water bodies shall meet or exceed current or future Federal and State Water Quality Standards.
9. Permittee, as a condition to the continuance of this Permit, shall reimburse the SRID, immediately upon demand, for any testing or other costs or expenses to the SRID associated with or arising from Permittee's use of the SRID's facilities/rights of way.
10. Applicant is cautioned that electrical, water and sewer, or other installations or utilities may be located within the project area, and applicant shall use diligent efforts to first detect and locate all such installations and shall coordinate all project activities with other lawful users of said rights of ways. Applicant shall be liable for all damages proximately resulting from its interferences with or interruption of services provided by other lawful rights of way users.
11. This permit shall be considered to be a license only, for the limited purpose of installation, placement and maintenance of the improvements and project activities specified on the face hereof and representative by accompanying signed and sealed and relevant project drawings, and does not convey any other right, title or interest of the SRID in the subject right of way property.
12. Applicants are strongly encouraged to implement to the optimal degree possible Best Management Practices (BMP's) and other recognized water quality improvement actions to reduce the off-site transport of vegetation and sediment material.
13. The permit applicant is required to submit within thirty (30) calendar days of project completion, written acknowledgment the permitted project was constructed in complete accordance with applicable and approved plans, and reflects sound engineering practices, and the constructed project poses no detrimental impacts to other users within the SRID system. This project completion acknowledgment can be in the form of a letter, signed by the permit applicant, attesting to the fact the project was completed in complete accordance with approved plan details and may also require the submission of detailed, Signed and sealed" as-built" drawings.



14. Failure to comply with all conditions noted in this application process and any special conditions associated with this specific project SRID approval, may result in permit revocation; loss of the use of SRID Rights of Way and facilities; and fines up to one thousand (\$1000.00) dollars per day of violation as determined solely by the SRID.

\*\*\*\*\*  
Applicant/Landowner Signature: Chad A. Kelly

Applicant/Landowner Printed Name: Chad A. Kelly, Manager

\*\*\*\*\*

(For Sebastian River Improvement District Use Only)

Applicable Application notations/approval(s):

For Sebastian River Improvement District: \_\_\_\_\_

As applicable:

SRID Engineer Representative: 10/22/2025

SRID Legal Representative: \_\_\_\_\_

\*\*\*\*\*

Board of Supervisors: \_\_\_\_\_  
\*\*\*\*\*

Date of Approval: Conditional \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Final: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

\* Expiration Date of this Approved application: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

\*\*\*\*\*

### **\*NOTICE: PROJECT COMMUNICATIONS**

Throughout the application and total project process, project communication remains the primary responsibility of the applicant/representative. Failure to maintain an active and open communication position during the total project process will result in a declaration by the Sebastian River Improvement District (SRID), that the application is "inactive" and therefore "will be closed". In this regard, should a six month period (180 calendar days) elapse without any formal written communications to the SRID Administrator as to the status of the application/project, a notice will be issued to the appropriate party(ies) indicating the application will be declared "inactive" and will be "closed" in thirty (30) calendar days. As applicable, any unobligated portion of the Retainer Fee will be refunded. Once the SRID declares a project "inactive", —ANY SUBSEQUENT ACTIVITIES INVOLVING THIS PROJECT, WILL REQUIRE THE INITIATION OF A NEW APPLICATION PACKAGE AND ALL ASSOCIATED APPLICATION FEES.

\*\*\*\*\*

*Permission, when granted, will be subject to the standard provisos set forth herein.*

Note: Please be aware that suggestions or other directions provided by the District or its representatives are offered to assist the applicant in the application process. The applicant and/or their representative bear the burden of demonstrating that their application meets all applicable requirements including but not limited to the obtaining of all applicable documentation, permits and associated approvals. The FINAL decision regarding issuance or denial specific to this application is up to the Board of Supervisors of the District or their designee as determined by that Board of Supervisors.

REVISED September 2010  
REFORMATTED October 2021

**SPECIAL CONDITIONS**  
**SEBASTIAN RIVER IMPROVEMENT DISTRICT**

**PERMIT # \_\_\_\_\_**

**PROJECT: LIBERTY PARK PHASE 2A & 2B**  
**SOUTH SIDE OF CR510 - EAST AND WEST OF 66<sup>TH</sup> AVENUE**

**DATE OF APPROVAL TO BE BASED ON THE SRID BOARD APPROVAL DATE**

1. This permit is issued based on the Masteller & Moler, Inc. construction plans for Phases 2A and 2B with a revision date of 7/28/2025, (pages 1-5, 6A-6D, 21-33, 33A, 34-46, 47, and 55-57), dated, signed, and sealed by Stephen E. Moler, PE on 10/14/2025; the Masteller & Moler, Inc. master stormwater management report dated, signed, and sealed by Stephen E. Moler, PE on 10/14/2025; and the additional 2" limitation discharge computations dated, signed, and sealed on 10/02/2025.
2. The Master Stormwater System plans with a revision date of 7/7/2025, dated, signed, and sealed by Steve Moler on 10/14/2025 are part of this approval, particularly the Phasing plan on Sheet 7. This phasing plan describes the limits of the previously approved Phase 1A, the Phase 2A & 2B (approved under this permit), and the future Phase 3 & 4 (construction plans are currently unapproved).
3. During construction drainage for the SRID landowners upstream must be maintained.
4. Grade the SRID berm(s) to slope away from the top of the canal side slope. This construction requirement is to minimize canal side slope erosion.
5. Various Drainage Easement are depicted on the plans and shall be recorded before the stormwater system is placed into service.
6. The Engineer of Record will schedule a pre-construction meeting with the Contractor and an SRID representative prior the start of construction.
7. As-built plans shall be performed by a Florida Registered Surveyor and Mapper and furnished to the District within 30 days of the completion of the project.

SEBASTIAN RIVER IMPROVEMENT DISTRICT  
RANKING OF AUDITOR PROPOSALS  
FOR FISCAL YEAR ENDING 9/30/25

		Audit Firms	
Criteria	Point Range	Richie Tandoc, P.A.	Grau & Associates
<u>Ability of Personnel:</u> (E.g., geographic locations of the firms headquarters of permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load).	1-10	8	9
<u>Proposer's Experience:</u> (E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation).	1-10	7	9
<u>Understanding of Scope of Work:</u> Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	1-10	8	9
<u>Ability to Furnish the Required Services:</u> Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.	1-10	8	9
<u>Price:</u> Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.	1-10	8	9
<b>TOTAL POINTS</b>	<b>50</b>	<b>39</b>	<b>45</b>
<b>BID PRICE - 2024/2025 AUDIT</b>		<b>\$4,900.00</b>	<b>\$4,400.00</b>
<b>BID PRICE - 2025/2026 AUDIT</b>		<b>\$4,900.00</b>	<b>\$4,500.00</b>
<b>BID PRICE - 2026/2027 AUDIT</b>		<b>\$4,900.00</b>	<b>\$4,600.00</b>
<b>BID PRICE - 2027/2028 AUDIT</b>		<b>\$5,200.00</b>	<b>\$4,700.00</b>
<b>BID PRICE - 2028/2029 AUDIT</b>		<b>\$5,200.00</b>	<b>\$4,800.00</b>
<b>COMMENTS:</b>		Currently the auditing firm for more than 16 Special Districts and Governmental Entities.	Currently the auditing firm for more than 300 Special Districts and Governmental Entities.
<b>RECOMMENDATION:</b>		Management recommends that Grau & Associates, the current auditor for the District, the firm with the most experience and the low bidder; be selected to perform the September 30, 2025, 2026 and 2027 annual audits, with an option subject to fee adjustments for inflation, to perform the fiscal year end audits for the two following years (FYE 9/30/28, FYE 9/30/29).	

Note: 2025/2026 Budget For Audit Services is \$5,500.00





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## Sebastian River Improvement District

Proposal Due: August 20, 2025  
4:00PM

**Submitted to:**

Sebastian River Improvement 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](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Table of Contents

	<b>PAGE</b>
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





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 20, 2025

Sebastian River Improvement 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, 2025-2027, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Sebastian River Improvement 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.

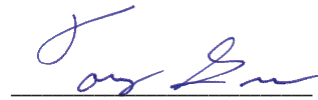
### **Complying With Standards**

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](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto: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



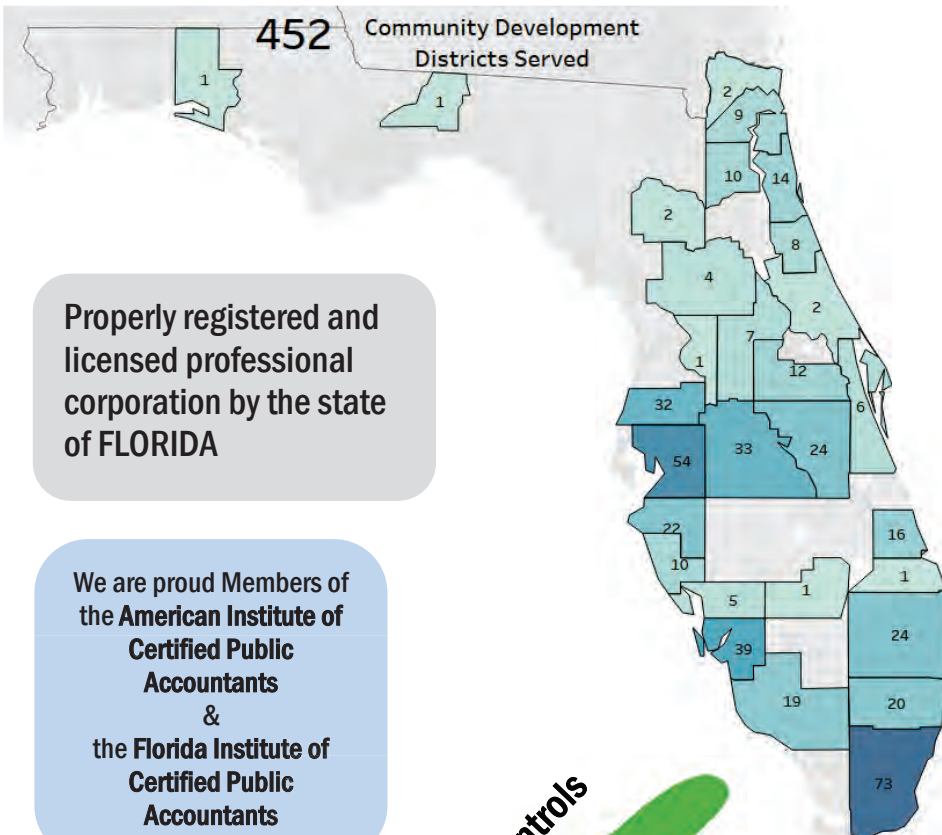
3 Partners  
11 Professional Staff  
2 Administrative Professionals



# 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**

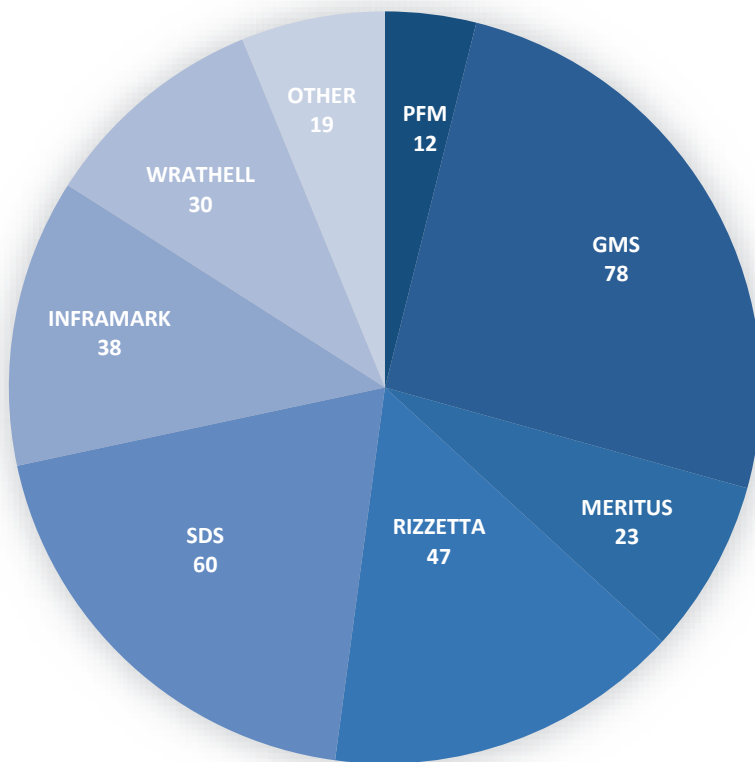
## **Firm & Staff Experience**



**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.



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

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#### 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

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#### 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](mailto:dcaplivski@graucpa.com) / 561-939-6676

## Experience

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

## Education

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

## Certifications and Certificates

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

## Clients Served (partial list)

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

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	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**

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

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### **Two Creeks Community Development District**

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

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### **Journey's End Community Development District**

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

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# **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, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$4,400
2026	\$4,500
2027	\$4,600
2028	\$4,700
2029	<u>\$4,800</u>
<b>TOTAL (2025-2029)</b>	<b><u>\$23,000</u></b>

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**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
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
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **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 Sebastian River Improvement 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](http://www.graucpa.com).**



## Proposal To Serve

### Sebastian River Improvement District, Indian River County, Florida

In Response to Request for Proposals for:

## Annual Audit Services

Due by: 4:00 pm, August 20, 2025



**Richie Tandoc, P.A.**  
Certified Public Accountant & Consultant

#### Contact:

Richie C. Tandoc, Audit & Assurance Partner  
Email: [richie@rtandoc-cpa.com](mailto:richie@rtandoc-cpa.com)

13453 SW 105<sup>th</sup> Avenue  
Miami, Florida 33176  
Tel. (305) 720-2502, ext. 101

## TABLE OF CONTENTS

	<u>Page(s)</u>
Letter of Transmittal / Executive Summary.....	1-2
Proposal Requirements:	
Firm Background.....	3-4
Proposed Engagement Team.....	4-7
Experience in Auditing Special Districts.....	7-9
Understanding of and Ability to Furnish the Scope of Work.....	9
Proposed Fees.....	9-10



## Letter of Transmittal / Executive Summary





Richie Tandoc, P.A.

Certified Public Accountant & Consultant  
13453 SW 105<sup>th</sup> Ave, Miami, Florida 33176 / T. (305) 720-2502

August 1, 2025

B. Frank Sakuma, Jr.  
District Manager  
Sebastian River Improvement District  
2501A Burns Road  
Palm Beach Gardens, FL 33410

**RE: Proposal to Provide Annual Audit Services**

Dear Mr. Sakuma:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to Sebastian River Improvement District, Indian River County, Florida (the "District") for the fiscal years ending September 30, 2025, 2026 and 2027, with the option to renew for the two fiscal years ending September 30, 2028 and 2029.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

**Understanding of the Work and Ability to Perform**

Based on the team's knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we've gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

**Committed to Serving Governmental and Non-Profit Entities**

Although Richie Tandoc, P.A. has only recently begun operating as a CPA firm, the team at Richie Tandoc, P.A. has been in the business of serving non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.'s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner – has 32 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager – has 25 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor – has 23 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

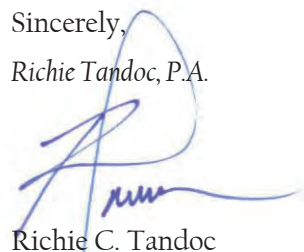
### **Responsiveness**

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District’s primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at richie@rtandoc-cpa.com.

Sincerely,

*Richie Tandoc, P.A.*



Richie C. Tandoc  
*Audit & Assurance Partner*



## Proposal Requirements

## Firm Background

Richie Tandoc, P.A. (the “Firm”) was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. **Effective July 16, 2025, Richie Tandoc, P.A. separated from PAAST, P.L. and began operating full-time as its own certified public accounting firm. In addition, all of the governmental audit professionals from PAAST, P.L. have joined Richie Tandoc, P.A.** As such, the Firm will continue to provide professional services to its governmental and non-profit clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The Firm’s audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

### Size and Organizational Structure of the Firm

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	32

In addition to the Partner above, the Firm consists of 7 other audit professionals composed of the following:

	Number of Personnel
Audit Professionals:	
Managers/Supervisors	3
Staff	4
Total	7

### Experience in Auditing Governmental and Non-Profit Entities

Our audit professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA’s Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

## SEBASTIAN RIVER IMPROVEMENT DISTRICT

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years (special districts and special purpose governments are highlighted in red):

### Governmental and Non-Profit Financial Statement and Single Audits

- |                                                                             |                                               |
|-----------------------------------------------------------------------------|-----------------------------------------------|
| ▪ Alzheimer's Association SE Fl. Chapter, Inc.                              | ▪ Foundation For Human Rights in Cuba, Inc.   |
| ▪ Bayfront Park Management Trust                                            | ▪ Lincoln Road Business Improvement District  |
| ▪ Bacardi Family Foundation, Inc.                                           | ▪ Miami Homes for All, Inc.                   |
| ▪ Boynton Beach Community Red. Agency                                       | ▪ Miami-Dade County Aviation Department       |
| ▪ Broward Housing Solutions, Inc.                                           | ▪ Miami-Dade County General Segment           |
| ▪ Catholic Charities Legal Services, Inc.                                   | ▪ Miami-Dade County Industrial Dev. Authority |
| ▪ City of Hialeah, Florida                                                  | ▪ Miami-Dade Expressway Authority             |
| ▪ City of Miami, Florida                                                    | ▪ Miami-Dade Transit                          |
| ▪ City of Miami Midtown CRA                                                 | ▪ Miami Sports & Exhibition Authority         |
| ▪ City of Miami Omni CRA                                                    | ▪ Miami Workers Center, Inc.                  |
| ▪ City of Miami SE Overtown Park West CRA                                   | ▪ Ophthalmology Research Foundation, Inc.     |
| ▪ Coconut Grove Business Improvement District                               | ▪ Outreach Aid to the Americas, Inc.          |
| ▪ CubaNet News, Inc.                                                        | ▪ School Board of Miami-Dade County           |
| ▪ First Call For Help of Broward, Inc.                                      | ▪ School District of Palm Beach County        |
| ▪ Florida Rising, Inc. / Florida New Majority, Inc.                         | ▪ Virginia Key Beach Park Trust               |
| ▪ Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc. | ▪ Washington Avenue Business Imp. District    |
| ▪ Kristi House, Inc.                                                        | ▪ West Villages Improvement District          |
|                                                                             | ▪ Wynwood Business Improvement District       |

## Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

### Richie Tandoc, CPA, CFE

#### *Client Service & Engagement Partner*

#### Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

#### Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 31 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

#### Education:

- Bachelor of Accounting, Florida International University
- Master of Accounting, Florida International University

social welfare organizations, and business leagues; and governmental organizations, including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits for governmental and non-profit organizations in accordance with *Government Auditing Standards*, OMB Uniform Guidance and Chapter, 10.650 and 10.550, *Rules of the Auditor General*, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Richie has provided services to a wide range of governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

### **Jenny Orantes, CFE** *Engagement Senior Manager*

#### Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

#### **Professional and Business Affiliations:**

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Member, American Institute of CPAs
- Member, Government Finance Officers Association
- Member, Florida Government Finance Officers Association
- Alumni, Florida International University
- Member and Co-Chair, United Way of Miami-Dade County Agency Audit Committee
- Member, United Way of Miami-Dade County Community Impact Committee
- Board Member, Early Learning Coalition of Miami-Dade/Monroe
- Member, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- Member, FICPA Audit Committee



Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

### Resume

Jenny is a Certified Fraud Examiner with over 25 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

### Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

### Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Associate Member, American Institute of CPAs
- Associate Member, Florida Institute of CPAs
- Member, Gov't Finance Officers Association
- Member, Florida Gov't Finance Officers Association
- Alumni, Florida International University
- Former Member, United Way of Miami-Dade County Agency Audit Committee

## Danae Garcia

### Engagement Supervisor

#### Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

#### Resume

Danae has over 23 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A, she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

#### Education and Professional Affiliations:

- Bachelor of Accounting, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- Associate Member, AICPA
- Associate Member, FICPA
- Alumni, Florida Int'l University

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

## Experience in Auditing Special Districts

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

More specifically, **we have significant experience in auditing special districts and other special purpose governmental entities**, similar to the District. The following is a select list of special districts that the proposed team members have provided audit services to in the last year:



## SEBASTIAN RIVER IMPROVEMENT DISTRICT

### Boynton Beach Community Redevelopment Agency

Services Conducted: Financial statement audit  
Principal Contact: Vicki Hill, Finance Director  
100 E. Ocean Ave, Boynton Beach, FL 33435  
(561) 600-9092  
[HillV@bbfl.us](mailto:HillV@bbfl.us)

### City of Miami Community Redevelopment Agencies (3 Special Districts)

Services Conducted: Financial statement audit, Federal single audit, and agreed-upon procedures  
Principal Contact: Miguel Valentin, Finance Officer  
819 NW 2<sup>nd</sup> Ave, 3rd Floor, Miami, FL 33136  
(305) 679-6810  
[mavalentin@miamigov.com](mailto:mavalentin@miamigov.com)

### Coconut Grove Business Improvement District

Services Conducted: Financial statement audit  
Principal Contact: Mark Burns, Executive Director  
3250 Mary St. #305, Coconut Grove, FL 33133  
(305) 461-5506  
[mark@grovebid.com](mailto:mark@grovebid.com)

### Lincoln Road Business Improvement District

Services Conducted: Financial statement audit  
Principal Contact: Anabel Llopis, Executive Director  
1620 Drexel Ave, Suite 100, Miami Beach, FL 33139  
(305) 600-0219  
[anabel@lincolnrd.com](mailto:anabel@lincolnrd.com)

### Miami-Dade County Industrial Development Authority

Services Conducted: Financial statement audit  
Principal Contact: Amanda Llovet, CFO  
80 SW 8th St, Suite 2801, Miami, FL 33130  
(305) 579-0070  
[allovett@mdcida.org](mailto:allovett@mdcida.org)

### Washington Avenue Business Improvement District

Services Conducted: Financial statement audit  
Principal Contact: Troy Wright, Executive Director  
1234 Washington Ave., #204, Miami Beach, FL 33139  
(305) 916-0779  
[twright@washavemb.com](mailto:twright@washavemb.com)

### West Villages Improvement District

Services Conducted: Financial statement audit and state single audit  
Principal Contact: Jeff Walker, CFO (Special District Services, Inc.)  
2501A Burns Rd, Palm Beach Gardens, FL 33410  
(561) 579-630-4922  
[JWalker@sdsinc.org](mailto:JWalker@sdsinc.org)

**Wynwood Business Improvement District**

Services Conducted:	Financial statement audit
Principal Contact:	Don Meginley (Interim Executive Director) 118 NW 25 <sup>th</sup> St, Miami, FL 33127 (786) 615-8828 <a href="mailto:donmeginley@mac.com">donmeginley@mac.com</a>

## Understanding of and Ability to Furnish the Scope of Work

Richie Tandoc, P.A. has the ability and capability to perform the services required in the RFP, based on the proposed team members' experience in auditing similar entities, and our knowledge of and expertise in state and local government accounting and auditing. We understand the scope of work includes an audit of the District's basic financial statements, in accordance with:

- Rules of the Auditor General of the State of Florida, Chapters 10.550;
- Section 218.415, Florida Statutes, *Local Government Investment Policies*;
- Audits of State and Local Governments, issued by the AICPA;
- Generally Accepted Auditing Standards;
- Government Auditing Standards, issued by the Comptroller General of the United States;
- Generally Accepted Governmental Accounting Standards; and
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above, which may be adopted by these organizations in the future.

Our understanding of the reports to be issued for the District, include:

- Report on the fair presentation of the basic financial statements (independent auditor's report);
- Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements (Yellow Book report);
- Management letter in accordance with "Rules of the Auditor General"; and
- Report on compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

As previously mentioned, although the Firm has only recently begun operations as its own CPA firm, all of the government audit professionals at the Firm have been together since their days at SKJ&T, LLP / PAAST, P.L. The three members on the proposed team have been working together since 2003, and have been providing audit services to our governmental clients since then, and will continue to do so under Richie Tandoc, P.A.

## Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

## SEBASTIAN RIVER IMPROVEMENT DISTRICT

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Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, are as follows:

Year Ending Sep 30,	Lump Sum Proposed Cost
2025	\$ 4,900
2026	4,900
2027	4,900
2028	5,200
2029	5,200



November 18, 2025

Todd Wodraska  
Special District Services, Inc.  
2501A Burns Rd  
Palm Beach Gardens, FL 33410

RE: Project: Sebastian Quarterly SW  
Pace Project No.: 35996667

Dear Todd Wodraska:

Enclosed are the analytical results for sample(s) received by the laboratory on November 10, 2025. The results relate only to the samples included in this report. Results reported herein conform to the applicable TNI/NELAC Standards and the laboratory's Quality Manual, where applicable, unless otherwise noted in the body of the report.

The test results provided in this final report were generated by each of the following laboratories within the Pace Network:

- Pace Analytical Services - Ormond Beach
- Pace Analytical Services - South Florida

If you have any questions concerning this report, please feel free to contact me.

Sincerely,

Cameron Meynardie  
cameron.meynardie@pacelabs.com  
813-855-1844  
Project Manager

Enclosures

cc: Sylvia Bethel, Sebastian WCD  
B. Frank Sakuma, Jr, Sebastian WCD  
George Simons, Sebastian WCD  
Frances Ware, Special District Services, Inc.



## REPORT OF LABORATORY ANALYSIS

This report shall not be reproduced, except in full,  
without the written consent of Pace Analytical Services, LLC.



## CERTIFICATIONS

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

### Pace Analytical Services Ormond Beach

8 East Tower Circle, Ormond Beach, FL 32174

Alaska DEC- CS/UST/LUST

Alabama Certification #: 41320

California Certification# 3096

Colorado Certification: FL NELAC Reciprocity

Connecticut Certification #: PH-0216

Delaware Certification: FL NELAC Reciprocity

DoD-ANAB #:ADE-3199

Florida Certification #: E83079

Georgia Certification #: 955

Guam Certification: FL NELAC Reciprocity

Hawaii Certification: FL NELAC Reciprocity

Illinois Certification #: 200068

Indiana Certification: FL NELAC Reciprocity

Kansas Certification #: E-10383

Kentucky Certification #: 90050

Louisiana Certification #: FL NELAC Reciprocity

Louisiana Environmental Certificate #: 05007

Maine Certification #: FL01264

Maryland Certification: #346

Massachusetts Certification #: M-FL1264

Michigan Certification #: 9911

Mississippi Certification: FL NELAC Reciprocity

Missouri Certification #: 236

Montana Certification #: Cert 0074

Nebraska Certification: NE-OS-28-14

Nevada Certification: FL NELAC Reciprocity

New Hampshire Certification #: 2958

New Jersey Certification #: FL022

New York Certification #: 11608

North Carolina Environmental Certificate #: 667

North Carolina Certification #: 12710

North Dakota Certification #: R-216

Ohio DEP 87780

Oklahoma Certification #: D9947

Pennsylvania Certification #: 68-00547

Puerto Rico Certification #: FL01264

South Carolina Certification: #96042001

Tennessee Certification #: TN02974

Texas Certification: FL NELAC Reciprocity

US Virgin Islands Certification: FL NELAC Reciprocity

Utah

Utah FL NELAC Reciprocity

Virginia Environmental Certification #: 460165

Washington Certification #: C955

West Virginia Certification #: 9962C

Wisconsin Certification #: 399079670

Wyoming (EPA Region 8): FL NELAC Reciprocity

### Pace Analytical Services South Florida

3610 Park Central Blvd N, Pompano Beach, FL 33064

Florida Certification #: E86240

## REPORT OF LABORATORY ANALYSIS

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## SAMPLE SUMMARY

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

Lab ID	Sample ID	Matrix	Date Collected	Date Received
35996667001	510 BRIDGE	Water	11/10/25 10:10	11/10/25 17:10

## REPORT OF LABORATORY ANALYSIS

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**SAMPLE ANALYTE COUNT**

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

Lab ID	Sample ID	Method	Analysts	Analytes Reported	Laboratory
35996667001	510 BRIDGE	SM 2520B Modified	KSD	1	PASI-SF
		SM 2540C	AAV	1	PASI-O
		SM 2540D	TPM	1	PASI-O
		SM 5210B	JH	1	PASI-O
		EPA 300.0	CMB1	1	PASI-O
		EPA 350.1	AEL	1	PASI-O
		EPA 351.2	KMM1	1	PASI-O
		EPA 353.2	SAH	1	PASI-O
		EPA 365.3	KMM1	1	PASI-O

PASI-O = Pace Analytical Services - Ormond Beach

PASI-SF = Pace Analytical Services - South Florida

**REPORT OF LABORATORY ANALYSIS**

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## ANALYTICAL RESULTS

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

<b>Sample: 510 BRIDGE</b>		<b>Lab ID: 35996667001</b>		Collected: 11/10/25 10:10		Received: 11/10/25 17:10		Matrix: Water	
Parameters	Results	Units	PQL	MDL	DF	Prepared	Analyzed	CAS No.	Qual
<b>Field Data</b>		Analytical Method: Pace Analytical Services - Ormond Beach							
Field pH	7.28	Std. Units			1		11/10/25 10:10		
Field Temperature	23.1	deg C			1		11/10/25 10:10		
Field Specific Conductance	989.0	umhos/cm			1		11/10/25 10:10		
Oxygen, Dissolved	6.58	mg/L			1		11/10/25 10:10	7782-44-7	
Turbidity	7.44	NTU			1		11/10/25 10:10		
<b>Salinity by Conductivity</b>		Analytical Method: SM 2520B Modified Pace Analytical Services - South Florida							
Salinity	7.0 U	ppt	7.0	7.0	1		11/13/25 12:02		
<b>2540C Total Dissolved Solids</b>		Analytical Method: SM 2540C Pace Analytical Services - Ormond Beach							
Total Dissolved Solids	568	mg/L	5.0	5.0	1		11/14/25 11:58		
<b>2540D Total Suspended Solids</b>		Analytical Method: SM 2540D Pace Analytical Services - Ormond Beach							
Total Suspended Solids	9.0	mg/L	5.0	5.0	1		11/15/25 23:01		PP
<b>5210B BOD, 5 day</b>		Analytical Method: SM 5210B Pace Analytical Services - Ormond Beach							
BOD, 5 day	2.0 U	mg/L	2.0	2.0	1	11/11/25 08:49	11/16/25 11:03		V
<b>300.0 IC Anions 28 Days</b>		Analytical Method: EPA 300.0 Pace Analytical Services - Ormond Beach							
Chloride	176	mg/L	25.0	12.5	5		11/11/25 22:11	16887-00-6	
<b>350.1 Ammonia</b>		Analytical Method: EPA 350.1 Pace Analytical Services - Ormond Beach							
Nitrogen, Ammonia	0.064	mg/L	0.050	0.035	1		11/13/25 13:01	7664-41-7	
<b>351.2 Total Kjeldahl Nitrogen</b>		Analytical Method: EPA 351.2 Preparation Method: EPA 351.2 Pace Analytical Services - Ormond Beach							
Nitrogen, Kjeldahl, Total	0.82	mg/L	0.50	0.20	1	11/11/25 19:49	11/13/25 14:48	7727-37-9	
<b>353.2 Nitrogen, NO2/NO3 unpres</b>		Analytical Method: EPA 353.2 Pace Analytical Services - Ormond Beach							
Nitrogen, Nitrate	0.18	mg/L	0.050	0.025	1		11/11/25 11:21	14797-55-8	
<b>365.3 Phosph. Total Low Level</b>		Analytical Method: EPA 365.3 Preparation Method: EPA 365.3 Pace Analytical Services - Ormond Beach							
Phosphorus, Total (as P) LL	0.092	mg/L	0.0040	0.0028	1	11/11/25 13:38	11/12/25 11:25	7723-14-0	

## REPORT OF LABORATORY ANALYSIS

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Date: 11/18/2025 01:05 PM

Page 5 of 20





## QUALITY CONTROL DATA

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

QC Batch: 1144690

Analysis Method: SM 2520B Modified

QC Batch Method: SM 2520B Modified

Analysis Description: Salinity Conductivity

Laboratory: Pace Analytical Services - South Florida

Associated Lab Samples: 35996667001

METHOD BLANK: 6273692

Matrix: Water

Associated Lab Samples: 35996667001

Parameter	Units	Blank Result	Reporting Limit	MDL	Analyzed	Qualifiers
Salinity	ppt	7.0 U	7.0	7.0	11/13/25 11:50	

LABORATORY CONTROL SAMPLE: 6273693

Parameter	Units	Spike Conc.	LCS Result	LCS % Rec	% Rec Limits	Qualifiers
Salinity	ppt	35	37.4	107	90-110	

SAMPLE DUPLICATE: 6273694

Parameter	Units	35993930001 Result	Dup Result	RPD	Max RPD	Qualifiers
Salinity	ppt	<7.0	7.0 U		5	

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## QUALITY CONTROL DATA

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

QC Batch: 1144929

QC Batch Method: SM 2540C

Analysis Method: SM 2540C

Analysis Description: 2540C Total Dissolved Solids

Laboratory: Pace Analytical Services - Ormond Beach

Associated Lab Samples: 35996667001

METHOD BLANK: 6275651

Matrix: Water

Associated Lab Samples: 35996667001

Parameter	Units	Blank Result	Reporting Limit	MDL	Analyzed	Qualifiers
Total Dissolved Solids	mg/L	5.0 U	5.0	5.0	11/14/25 11:58	

LABORATORY CONTROL SAMPLE: 6275652

Parameter	Units	Spike Conc.	LCS Result	LCS % Rec	% Rec Limits	Qualifiers
Total Dissolved Solids	mg/L	300	296	99	90-110	

SAMPLE DUPLICATE: 6275653

Parameter	Units	35996684001 Result	Dup Result	RPD	Max RPD	Qualifiers
Total Dissolved Solids	mg/L	282	281	0	10	

SAMPLE DUPLICATE: 6275654

Parameter	Units	35996684002 Result	Dup Result	RPD	Max RPD	Qualifiers
Total Dissolved Solids	mg/L	297	298	0	10	

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## QUALITY CONTROL DATA

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

QC Batch: 1145265

Analysis Method: SM 2540D

QC Batch Method: SM 2540D

Analysis Description: 2540D Total Suspended Solids

Laboratory: Pace Analytical Services - Ormond Beach

Associated Lab Samples: 35996667001

METHOD BLANK: 6277991

Matrix: Water

Associated Lab Samples: 35996667001

Parameter	Units	Blank Result	Reporting Limit	MDL	Analyzed	Qualifiers
Total Suspended Solids	mg/L	5.0 U	5.0	5.0	11/15/25 23:01	

LABORATORY CONTROL SAMPLE: 6277992

Parameter	Units	Spike Conc.	LCS Result	LCS % Rec	% Rec Limits	Qualifiers
Total Suspended Solids	mg/L	100	98.0	98	90-110	

SAMPLE DUPLICATE: 6277993

Parameter	Units	35996667001 Result	Dup Result	RPD	Max RPD	Qualifiers
Total Suspended Solids	mg/L	9.0	9.0	0	10	PP

SAMPLE DUPLICATE: 6277994

Parameter	Units	35996674001 Result	Dup Result	RPD	Max RPD	Qualifiers
Total Suspended Solids	mg/L	16.5	17.0	3	10	

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## QUALITY CONTROL DATA

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

QC Batch: 1143801

QC Batch Method: SM 5210B

Analysis Method: SM 5210B

Analysis Description: 5210B BOD, 5 day

Laboratory: Pace Analytical Services - Ormond Beach

Associated Lab Samples: 35996667001

METHOD BLANK: 6269103

Matrix: Water

Associated Lab Samples: 35996667001

Parameter	Units	Blank Result	Reporting Limit	MDL	Analyzed	Qualifiers
BOD, 5 day	mg/L	2.0 U	2.0	2.0	11/16/25 10:07	V

LABORATORY CONTROL SAMPLE: 6269105

Parameter	Units	Spike Conc.	LCS Result	LCS % Rec	% Rec Limits	Qualifiers
BOD, 5 day	mg/L	198	168	85	84.6-115.4	V

SAMPLE DUPLICATE: 6269106

Parameter	Units	35996559001 Result	Dup Result	RPD	Max RPD	Qualifiers
BOD, 5 day	mg/L	163	147	10	20	V

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## QUALITY CONTROL DATA

Project: Sebastian Quarterly SW  
Pace Project No.: 35996667

QC Batch:	1143907	Analysis Method:	EPA 300.0
QC Batch Method:	EPA 300.0	Analysis Description:	300.0 IC Anions
		Laboratory:	Pace Analytical Services - Ormond Beach

Associated Lab Samples: 35996667001

METHOD BLANK: 6269707 Matrix: Water  
Associated Lab Samples: 35996667001

Parameter	Units	Blank Result	Reporting Limit	MDL	Analyzed	Qualifiers
Chloride	mg/L	2.5 U	5.0	2.5	11/11/25 17:24	

LABORATORY CONTROL SAMPLE: 6269708

Parameter	Units	Spike Conc.	LCS Result	LCS % Rec	% Rec Limits	Qualifiers
Chloride	mg/L	50	48.9	98	90-110	

MATRIX SPIKE & MATRIX SPIKE DUPLICATE: 6272707 6272708

Parameter	Units	35995750004 Result	MS Spike Conc.	MSD Spike Conc.	MS Result	MSD Result	MS % Rec	MSD % Rec	% Rec Limits	RPD	Max RPD	Qual
Chloride	mg/L	5.1	50	50	52.4	52.4	95	95	90-110	0	20	

MATRIX SPIKE & MATRIX SPIKE DUPLICATE: 6272709 6272710

Parameter	Units	35996710001 Result	MS Spike Conc.	MSD Spike Conc.	MS Result	MSD Result	MS % Rec	MSD % Rec	% Rec Limits	RPD	Max RPD	Qual
Chloride	mg/L	52.9	50	50	107	107	108	108	90-110	0	20 L	

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## REPORT OF LABORATORY ANALYSIS

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## QUALITY CONTROL DATA

Project: Sebastian Quarterly SW  
Pace Project No.: 35996667

QC Batch:	1144686	Analysis Method:	EPA 350.1
QC Batch Method:	EPA 350.1	Analysis Description:	350.1 Ammonia
		Laboratory:	Pace Analytical Services - Ormond Beach

Associated Lab Samples: 35996667001

METHOD BLANK: 6273674 Matrix: Water  
Associated Lab Samples: 35996667001

Parameter	Units	Blank Result	Reporting Limit	MDL	Analyzed	Qualifiers
Nitrogen, Ammonia	mg/L	0.035 U	0.050	0.035	11/13/25 12:18	

LABORATORY CONTROL SAMPLE: 6273675

Parameter	Units	Spike Conc.	LCS Result	LCS % Rec	% Rec Limits	Qualifiers
Nitrogen, Ammonia	mg/L	1	1.0	102	90-110	

MATRIX SPIKE & MATRIX SPIKE DUPLICATE: 6273677 6273676

Parameter	Units	35996634001 Result	MS Spike Conc.	MSD Spike Conc.	MS Result	MSD Result	MS % Rec	MSD % Rec	% Rec Limits	RPD	Max RPD	Qual
Nitrogen, Ammonia	mg/L	0.043 I	1	1	1.0	1.0	100	100	90-110	0	20	

MATRIX SPIKE & MATRIX SPIKE DUPLICATE: 6273678 6273679

Parameter	Units	35996636003 Result	MS Spike Conc.	MSD Spike Conc.	MS Result	MSD Result	MS % Rec	MSD % Rec	% Rec Limits	RPD	Max RPD	Qual
Nitrogen, Ammonia	mg/L	0.035 U	1	1	1.0	1.0	99	100	90-110	0	20	

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## QUALITY CONTROL DATA

Project: Sebastian Quarterly SW  
Pace Project No.: 35996667

QC Batch:	1144109	Analysis Method:	EPA 351.2
QC Batch Method:	EPA 351.2	Analysis Description:	351.2 TKN
		Laboratory:	Pace Analytical Services - Ormond Beach

Associated Lab Samples: 35996667001

METHOD BLANK: 6270751 Matrix: Water

Associated Lab Samples: 35996667001

Parameter	Units	Blank Result	Reporting Limit	MDL	Analyzed	Qualifiers
Nitrogen, Kjeldahl, Total	mg/L	0.20 U	0.50	0.20	11/13/25 14:44	

LABORATORY CONTROL SAMPLE: 6270752

Parameter	Units	Spike Conc.	LCS Result	LCS % Rec	% Rec Limits	Qualifiers
Nitrogen, Kjeldahl, Total	mg/L	20	19.3	97	90-110	

MATRIX SPIKE & MATRIX SPIKE DUPLICATE: 6270754 6270753

Parameter	Units	35996767002 Result	MS Spike Conc.	MSD Spike Conc.	MS Result	MSD Result	MS % Rec	MSD % Rec	% Rec Limits	RPD	Max RPD	Qual
Nitrogen, Kjeldahl, Total	mg/L	0.77	20	20	20.3	20.2	98	97	90-110	1	20	

MATRIX SPIKE & MATRIX SPIKE DUPLICATE: 6270756 6270755

Parameter	Units	35996768002 Result	MS Spike Conc.	MSD Spike Conc.	MS Result	MSD Result	MS % Rec	MSD % Rec	% Rec Limits	RPD	Max RPD	Qual
Nitrogen, Kjeldahl, Total	mg/L	0.73	20	20	20.3	20.3	98	98	90-110	0	20	

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## QUALITY CONTROL DATA

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

QC Batch: 1143899

QC Batch Method: EPA 353.2

Analysis Method: EPA 353.2

Analysis Description: 353.2 Nitrate + Nitrite, Unpres.

Laboratory: Pace Analytical Services - Ormond Beach

Associated Lab Samples: 35996667001

METHOD BLANK: 6269675

Matrix: Water

Associated Lab Samples: 35996667001

Parameter	Units	Blank Result	Reporting Limit	MDL	Analyzed	Qualifiers
Nitrogen, Nitrate	mg/L	0.025 U	0.050	0.025	11/11/25 10:43	

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## QUALITY CONTROL DATA

Project: Sebastian Quarterly SW  
Pace Project No.: 35996667

QC Batch:	1143976	Analysis Method:	EPA 365.3
QC Batch Method:	EPA 365.3	Analysis Description:	365.3 Low Level Total Phosphorus
		Laboratory:	Pace Analytical Services - Ormond Beach

Associated Lab Samples: 35996667001

METHOD BLANK: 6269975 Matrix: Water  
Associated Lab Samples: 35996667001

Parameter	Units	Blank Result	Reporting Limit	MDL	Analyzed	Qualifiers
Phosphorus, Total (as P) LL	mg/L	0.0028 U	0.0040	0.0028	11/12/25 11:34	

LABORATORY CONTROL SAMPLE: 6269976

Parameter	Units	Spike Conc.	LCS Result	LCS % Rec	% Rec Limits	Qualifiers
Phosphorus, Total (as P) LL	mg/L	0.1	0.095	95	90-110	

MATRIX SPIKE & MATRIX SPIKE DUPLICATE: 6269978 6269977

Parameter	Units	35996636002 Result	MS Spike Conc.	MSD Spike Conc.	MS Result	MSD Result	MS % Rec	MSD % Rec	% Rec Limits	RPD	Max RPD	Qual
Phosphorus, Total (as P) LL	mg/L	0.031	0.1	0.1	0.13	0.13	101	100	80-120	1	20	

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## QUALIFIERS

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

### DEFINITIONS

DF - Dilution Factor, if reported, represents the factor applied to the reported data due to dilution of the sample aliquot.

ND - Not Detected at or above adjusted reporting limit.

TNTC - Too Numerous To Count

MDL - Adjusted Method Detection Limit.

PQL - Practical Quantitation Limit.

RL - Reporting Limit - The lowest concentration value that meets project requirements for quantitative data with known precision and bias for a specific analyte in a specific matrix.

S - Surrogate

1,2-Diphenylhydrazine decomposes to and cannot be separated from Azobenzene using Method 8270. The result for each analyte is a combined concentration.

Consistent with EPA guidelines, unrounded data are displayed and have been used to calculate % recovery and RPD values.

LCS(D) - Laboratory Control Sample (Duplicate)

MS(D) - Matrix Spike (Duplicate)

DUP - Sample Duplicate

RPD - Relative Percent Difference

NC - Not Calculable.

SG - Silica Gel - Clean-Up

U - Indicates the compound was analyzed for, but not detected.

N-Nitrosodiphenylamine decomposes and cannot be separated from Diphenylamine using Method 8270. The result reported for each analyte is a combined concentration.

Reported results are not rounded until the final step prior to reporting. Therefore, calculated parameters that are typically reported as "Total" may vary slightly from the sum of the reported component parameters.

Pace Analytical is TNI accredited. Contact your Pace PM for the current list of accredited analytes.

TNI - The NELAC Institute.

### ANALYTE QUALIFIERS

I The reported value is between the laboratory method detection limit and the laboratory practical quantitation limit.

U Compound was analyzed for but not detected.

L Off-scale high. Actual value is known to be greater than value given.

PP The mass of dried residue obtained did not meet the test method requirements based on volume used.

V Indicates that the analyte was detected in both the sample and the associated method blank.

## REPORT OF LABORATORY ANALYSIS

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## QUALITY CONTROL DATA CROSS REFERENCE TABLE

Project: Sebastian Quarterly SW

Pace Project No.: 35996667

Lab ID	Sample ID	QC Batch Method	QC Batch	Analytical Method	Analytical Batch
35996667001	510 BRIDGE				
35996667001	510 BRIDGE	SM 2520B Modified	1144690		
35996667001	510 BRIDGE	SM 2540C	1144929		
35996667001	510 BRIDGE	SM 2540D	1145265		
35996667001	510 BRIDGE	SM 5210B	1143801	SM 5210B	1145328
35996667001	510 BRIDGE	EPA 300.0	1143907		
35996667001	510 BRIDGE	EPA 350.1	1144686		
35996667001	510 BRIDGE	EPA 351.2	1144109	EPA 351.2	1144662
35996667001	510 BRIDGE	EPA 353.2	1143899		
35996667001	510 BRIDGE	EPA 365.3	1143976	EPA 365.3	1144132

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# CHAIN-OF-CUSTODY Analytical Request Document

Chain-of-Custody is a LEGAL DOCUMENT - Complete all relevant fields

Company Name: Sebastian WCD  
Street Address: P.O. Box 690336 Vero Beach, FL 32969

Contact/Report To: John Lang

Phone #: (772) 562-9176

E-Mail: administration@slid.com

Cc E-Mail:

Invoice To:

Invoice E-Mail:

Purchase Order # (if applicable):

Quote #:

Site Collection info/facility ID (as applicable):

Customer Project #: Sebastian Quarterly SW

Project Name:

Time Zone Collected: ☐ AK ☐ PT ☐ MT ☐ CT ☐ ET

Data Deliverables:

☐ Level II ☐ Level III ☐ Level IV

☐ EQUIS

☐ Other: \_\_\_\_\_

Rush (Pre-approval required):

☐ 2 Day ☐ 3 day ☐ 5 day ☐ Other \_\_\_\_\_

Date Results Requested:

Field Filtered (if applicable): ☐ Yes ☐ No

Analysis:

\* Matrix Codes (Insert in Matrix box below): Drinking Water (DW), Ground Water (GW), Waste Water (WW), Product (P), Soil/Solid (SS), Oil (OL), Wipe (WP), Tissue (TS), Bioassay (B), Vapor (V), Other (OT), Surface Water (SW), Sediment (SED), Sludge (S), Caulk

Customer Sample ID

Comp / Grab

Matrix \*

Collected (or Composite Start) Date Time

Res. CL2

Composite End Date Time

Number & Type of Containers Plastic Glass

510 BRIDGE

SW

Grab

11-10-25 1010

5

1

1

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1

1

Specify Container Size \*\*

1 3 1 3 4

Identify Container Preservative Type \*\*\*

1 3 1 1 1

Analysis Requested

Proj. Mgr:

Cameron Meynardie

AcctNum / Client ID:

Table #:

Profile / Template:

Prelog / Bottle Ord. ID:

Sample Comment

Preservation non-conformance identified for

Lab Use Only

Additional Instructions from Pace\*:

Collected By: John Norton

Printed Name:

Signature:

Received by/Company: Signature

Date/Time: 11-10-25 12:00

Received by/Company: Signature

Date/Time: 11-10-25 12:00

Received by/Company: Signature

Date/Time: 11-10-25 12:00

Received by/Company: Signature

Date/Time: 11-10-25 12:00

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Date/Time: 11-10-25 12:00

Received by/Company: Signature

Date/Time: 11-10-25 12:00

Received by/Company: Signature

Date/Time: 11-10-25 12:00

\*\*Container Size: (1) 1L, (2) 500mL, (3) 250mL, (4) 125mL, (5) 100mL, (6) 50mL, (7) 25mL, (8) 10mL, (9) Other

\*\*\* Preservative Types: (1) None, (2) HNO3, (3) H2SO4, (4) HCl, (5) NaOH, (6) Zn acetate, (7) NaHSO4, (8) Sod. Thiosulfate, (9) Ascorbic Acid, (10) MeOH, (11) Other

Identify Container Preservative Type \*\*\*

1 3 1 1 1

Analysis Requested

Proj. Mgr:

Cameron Meynardie

AcctNum / Client ID:

Table #:

Profile / Template:

Prelog / Bottle Ord. ID:

Sample Comment

Preservation non-conformance identified for

Lab Use Only

Additional Instructions from Pace\*:

Collected By: John Norton

Printed Name:

Signature:

Received by/Company: Signature

Date/Time: 11-10-25 12:00

Received by/Company: Signature

Date/Time: 11-10-25 12:00

Received by/Company: Signature

Date/Time: 11-10-25 12:00

Received by/Company: Signature

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Received by/Company: Signature

Date/Time: 11-10-25 12:00

Received by/Company: Signature

Date/Time: 11-10-25 12:00

Received by/Company: Signature

Date/Time: 11-10-25 12:00

WO#: 35996667

PM: CEM

Due Date: 11/20/25

CLIENT: SEBWCD

Project #

Project Manager:

Client:

Date and Initials of person: 11/10/25

Examining contents: TSI

Verifying pH:

Thermometer Used: T-440

Date: 11/10/25

Time: 1711

Initials: ABS

State of Origin:

☐ For WV projects, all containers verified to ≤6 °C

Cooler #1 Temp. °C 2-3 (Visual) 10.1 (Correction Factor) 2.4 (Actual)

Cooler #2 Temp. °C (Visual) (Correction Factor) (Actual)

Cooler #3 Temp. °C (Visual) (Correction Factor) (Actual)

Cooler #4 Temp. °C (Visual) (Correction Factor) (Actual)

Cooler #5 Temp. °C (Visual) (Correction Factor) (Actual)

Cooler #6 Temp. °C (Visual) (Correction Factor) (Actual)

Recheck for OOT °C (Visual) (Correction Factor) (Actual)

Courier: ☐ Fed Ex ☐ UPS ☐ USPS ☐ Client ☐ Commercial ☒ Pace ☐ Other:

Shipping Method: ☐ Standard Overnight ☐ First Overnight ☐ Priority Overnight ☐ Ground ☐ International Priority ☐ Other:

☐ Samples collected sameday, on ice cooling has begun

☐ Samples collected sameday, on ice cooling has begun

☐ Samples collected sameday, on ice cooling has begun

☐ Samples collected sameday, on ice cooling has begun

☐ Samples collected sameday, on ice cooling has begun

☐ Samples collected sameday, on ice cooling has begun

Time: Initials:

Tracking #

Custody Seal Present: ☒ Yes ☐ No Seal properly placed and intact: ☐ Yes ☐ No

Ice: ☒ Wet ☐ Blue ☐ Dry ☐ None ☐ Melted

Packing Material: ☐ Bubble Wrap ☐ Bubble Bags ☐ None ☐ Other:

Samples shorted to lab: ☒ Yes ☐ No (If yes, complete the following)

Shorted Date: 11/10/25

Shorted Time: 1720

Bottle Quantity / Type: 12 SPS

Chain of Custody:	Present: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Filled Out: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	Sampler Name: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
	Relinquished To Pace: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	Sampling Date(s): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	Sampling Time(s): <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Samples Arrived within Hold Time.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	Comments:	
Rush Turnaround Requested on COC.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	Comments:	
Sufficient Volume.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	Comments:	
Correct Containers Used.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	Comments:	
Containers Intact.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	Comments:	
Sample Labels Match COC (Sample ID, Date/Time of Collection).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	Comments:	
All containers needing acid / base preservation have been checked.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	<b>Preservation Information</b> Preservative: _____ Date: _____ Lot / Trace: _____ Time: _____ Amount added (mL): _____ Initials: _____	
All containers needing preservation are found to be in compliance with EPA recommendation:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
Exceptions: Vials, Microbiology, O&G, PFAS			
Headspace in Volatile Vials? (>6mm):	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		
Trip Blank Present:	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A		

Comments / Resolutions (use back for additional comments):

Labeled by: TSI

Reviewed by: JHH



Document Name:  
Field Sampling Log

Document Number:  
F-FL-C-022 rev.01

Date Revised:  
March 27, 2019

Issuing Authority:  
Pace Florida Quality Office

## FIELD SAMPLING LOG

Arrived On Site Date: 11/10/2025 Time: 9:50 Departed Site Date: 11/10/2025 Time: 10:30  
Sampler's Signature: *Jim Norton* Sampler's Name: Jim Norton  
CLIENT NAME: Sebastian WCD PROJECT NAME: Quarterly SW  
CLIENT CONTACT: \_\_\_\_\_ SITE CONTACT: \_\_\_\_\_  
Personnel on Site: \_\_\_\_\_  
SITE Location: Sebastian, FL  
Ambient Conditions: Mild / Partly Sunny / Windy  
Brief Description of Field Activities: Collection of SW grab samples  
Field Equipment Used: Dip stick  
Decon Procedures: ☐ Yes ☒ No If Yes, Please Describe: \_\_\_\_\_  
Field Filtering: ☐ Yes ☒ No If Yes, Please Describe: \_\_\_\_\_  
Sample Matrix: ☐ DW ☐ GW ☐ WW ☐ SU ☐ STW ☐ SO ☐ SE ☐ ML ☒ Other: SW  
Physical Characteristics of Sample: \_\_\_\_\_  
Sampling Method: ☐ GRAB ☐ COMPOSITE ☐ Grab/Composite  
For Composite Sampling; Document Sampling Procedure for Collecting a Representative Sample:

☐ QC Blanks ☐ Precleaned EQB ☐ Field Cleaned EQB  
☐ Field Blanks ☐ Trip Blanks ☐ QC Samples ☐ Duplicate ☐ Replicate Samples

Split Samples (explain): \_\_\_\_\_

Sampling Location	Time	Parameters	Appearance	Odor	pH	Temp °C	Cond	DO	Turb
510 Bridge	10:10	BOD,NH3,TKN,TP,TSS, NO3,Cl,Salinity,TDS			7.28	23.1	989.0	77.1% 6.58mg	7.44

### Composite Sampling

Compositor Set-up/Location	Date	Time	Time/Flow	Flow Rate	#Samples/Hour
Compositor Breakdown	Date	Time	Hours Sampled		
Drive Time to Site:			Drive time back to Lab		

Other Notation's or Anomalies: \_\_\_\_\_





Document Name  
Field Sampling Calibration Log  
Document Number  
F-FL-C-027 rev 01

Date Revised  
September 19, 2018  
Issuing Authority  
Pace Florida Quality Office

## Field Calibration Log

Client: <b>Multiple</b>		Location/Site: <b>Multiple</b>		Project Name: <b>Multiple</b>		Date: <b>11/10/2025</b>	
Sampling Technician/Company				Jim Norton / Pace Analytical			
Meter ID:		21K103780		ORP: NA			
Specific Conductance:		21K103780		Temperature: 21K103780			
Parameter	Calib. Std Lot #	Calib. Std Exp. Date	Calib. Std True Value	Pre Calib. Reading	Calibration Reading	Time	Qualifier Pass(P) Fail(F)
Dissolved Oxygen (mg/L)		N/A	N/A mg/L @	6.71	7.47	7:20	N/A
Temperature (°C)	N/A	N/A	N/A °C	30.60	30.60	7:20	N/A
% Dissolved Oxygen	N/A	N/A	N/A	89.7%	99.9%	7:20	P
pH (Units)	401239	5/31/2026	7.00	7.09	7.00	7:24	P
pH (Units)	401245	5/31/2026	4.01	3.99	4.01	7:25	P
pH (Units)	401244	5/31/2026	10.00	9.90	10.00	7:26	P
pH (Units)	401218	5/31/2026	6.00				
Specific Conductance (umhos)	401242	11/30/2025	1413	1410	1413	7:22	P
Specific Conductance (umhos)	401240	11/30/2025	100				
Specific Conductance (umhos)	401241	11/30/2025	10000				
Specific Conductance (umhos)	401243	11/30/2025	50000				
Turbidity (NTU)	405759	2/19/2026	20	19.9	19.9	7:20	P
Turbidity (NTU)	405756	2/19/2026	100	99.8	99.8	7:21	P
Turbidity (NTU)	405754	2/19/2026	800	769.0	769.0	7:22	P
Turbidity (NTU)	405753	2/29/2026	10				
Other: ORP							
Other: Chlorine Meter							
Other: Chlorine Meter							

Data Qualifier Codes	
<b>J5</b>	The data are questionable because of improper lab or field protocols (e.g. composite sample was collected instead of a grab sample)
<b>J6</b>	The field calib. Verification did not meet calib. Acceptance criteria.
<b>E</b>	Indicates that extra samples were taken at composite stations.
<b>R</b>	Significant rain in the past 48 hours. (Significant rain involves rain in excess of 1/2 inch within the past 48 hrs) This code shall be used when the rainfall might contribute to a lower than normal value.
<b>I</b>	Data deviate from historically established concentration ranges.

**Note:** If a Calibration was completed on a previous day(s), that **page #** will be recorded in the measurement field as "P#"

## Specific Conductance Probe Cleaned?

Wkly pH Slope

**NO**

Reviewed By:

11/10/2025



# Sebastian River Improvement District

## **Financial Report For November 2025**

**SEBASTIAN RIVER IMPROVEMENT DISTRICT  
MONTHLY FINANCIAL REPORT  
NOVEMBER 2025**

	<b>Annual Budget 10/1/25 - 9/30/26</b>	<b>Actual Nov-25</b>	<b>Year To Date Actual 10/1/25 - 11/30/25</b>
<b>REVENUES</b>			
NAV Assessments	307,394	69,612	69,612
R-O-W Use Fees	25,515	0	0
Permit Fees	5,000	0	0
Other Revenue	0	0	0
Other Revenue - Sale Of ROW	0	0	0
Interest Income	9,000	0	0
<b>Total Revenues</b>	<b>\$ 346,909</b>	<b>\$ 69,612</b>	<b>\$ 69,612</b>
<b>EXPENDITURES</b>			
Legal	25,000	0	0
District Administrative	30,000	2,500	5,000
Operations Manager	21,000	1,750	3,500
Operations Manager - Payroll Taxes	1,607	134	268
Engineering - General	80,000	0	8,169
Engineering - Permit	5,000	0	0
Engineering - Other	10,000	0	0
Accounting/Audit	5,500	0	0
Insurance	14,000	0	10,773
Website Management	2,000	167	333
Dues & Subscriptions	3,000	0	175
Legal Advertisements	1,400	0	170
Miscellaneous	3,896	409	825
Water Quality Analytical Service	5,000	622	622
R-O-W Maintenance (Includes Canal Maintenance & Bank Mowing)	130,000	0	0
Miscellaneous Maintenance	2,500	0	0
Infrastructure Maintenance	0	0	0
<b>Total Expenditures</b>	<b>\$ 339,903</b>	<b>\$ 5,582</b>	<b>\$ 29,835</b>
<b>Revenues Less Expenditures</b>	<b>\$ 7,006</b>	<b>\$ 64,030</b>	<b>\$ 39,777</b>
County Appraiser & Tax Collector Fee	(6,169)	(1,336)	(2,186)
Discounts For Early Payments	(12,337)	(2,792)	(2,792)
<b>Excess/ (Shortfall)</b>	<b>\$ (11,500)</b>	<b>\$ 59,902</b>	<b>\$ 34,799</b>
Carryover From Prior Year	11,500	0	0
<b>Net Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 59,902</b>	<b>\$ 34,799</b>

<b>Bank Balance As Of 11/30/25</b>	<b>\$ 1,822,079.56</b>
<b>Accounts Payable As Of 11/30/25</b>	<b>\$ 13,920.22</b>
<b>Other Current Liabilities As Of 11/30/25</b>	<b>\$ 78,543.22</b>
<b>Accounts Receivable As Of 11/30/25</b>	<b>\$ 28,794.26</b>
<b>Available Funds As Of 11/30/25</b>	<b>\$ 1,758,410.38</b>

SEBASTIAN RIVER IMPROVEMENT DISTRICT  
TAX COLLECTIONS 2025-2026

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	O & M Assessment Income (Before Discounts & Fee)	O & M Assessment Income (After Discounts & Fee)
									\$289,403.00	\$289,403.00	\$289,403.00
1		Paid to Indian River County Property Appraiser	10/01/25	Fees			\$ (850.00)		\$ (850.00)		\$ (850.00)
2	1	Indian River County Tax Collector	11/07/25	NAV Taxes	\$ 4,374.28		\$ (83.83)	\$ (182.65)	\$ 4,107.80	\$ 4,374.28	\$ 4,107.80
3	2	Indian River County Tax Collector	11/14/25	NAV Taxes	\$ 13,016.80		\$ (249.92)	\$ (520.74)	\$ 12,246.14	\$ 13,016.80	\$ 12,246.14
4	3	Indian River County Tax Collector	11/21/25	NAV Taxes	\$ 19,862.90		\$ (381.37)	\$ (794.56)	\$ 18,686.97	\$ 19,862.90	\$ 18,686.97
5	4	Indian River County Tax Collector	11/26/25	NAV Taxes	\$ 32,357.80		\$ (621.27)	\$ (1,294.36)	\$ 30,442.17	\$ 32,357.80	\$ 30,442.17
6									\$ -		
7									\$ -		
8									\$ -		
9									\$ -		
10									\$ -		
11									\$ -		
12									\$ -		
13									\$ -		
14									\$ -		
15									\$ -		
16									\$ -		
17									\$ -		
18									\$ -		
19									\$ -		
20									\$ -		
21									\$ -		
22									\$ -		
23									\$ -		
24									\$ -		
25									\$ -		
26									\$ -		
27									\$ -		
28									\$ -		
					\$ 69,611.78	\$ -	\$ (2,186.39)	\$ (2,792.31)	\$ 64,633.08	\$ 69,611.78	\$ 64,633.08

Tax Collections  
22.65%

\$	69,611.78
\$	-
\$	(69,611.78)
\$	-

\$	64,633.08
\$	(64,633.08)
\$	-

Note: \$307,394 is 2025/2026 Budgeted assessments before discounts and fees.  
\$289,403 is 2025/2026 Budgeted assessments after discounts and fees.