

ST. LUCIE WEST SERVICES DISTRICT



**BOARD OF SUPERVISORS'
REGULAR BOARD MEETING
DECEMBER 2, 2025
9:00 A.M.**

AGENDA
ST. LUCIE WEST SERVICES DISTRICT
BOARD OF SUPERVISORS'
REGULAR BOARD MEETING
December 2, 2025
9:00 a.m.
450 SW Utility Drive
Port St. Lucie, Florida 34986
CALL IN 1-800-743-4099 PARTICIPANT CODE 400494

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

D. Approval of Minutes

1. November 3, 2025, Workshop
2. November 4, 2025, Regular Board Meeting

E. Public Comment

F. District Attorney

DA 1 – Status Report/Updates

G. District Engineer

DE 1 – Status Report/Updates

H. District Manager

Action Items

- DM 1 –** Consider Approval of Change Order #1 from Hydro Designs for Construction and Engineering Services for Injection Well #2
- DM 2 –** Consider Approval of the SCADA System Software Upgrade Proposals from Integration Services, Inc.
- DM 3 –** Consider Approval of the Telemetry Hardware & Software Upgrade Proposal from Integration Services, Inc.
- DM 4 –** Consider Approval of Budget Amendment 2026-01 for the Utility Fund Carry Over Projects
- DM 5 –** Consider Resolution 2025-08 – Annual District Goals and Objectives Report
- DM 6 –** Reserve CDD Incorporation Status Update
- DM 7 –** Auditor Selection Committee
- Ranking of Proposals/Consider Selection of an Auditor
- DM 8 –** Other Items

I. Consent Agenda

- CA 1 –** Monthly Report on Public Works
- CA 2 –** Monthly Report on Utilities Operations
- CA 3 –** Monthly Report on Capital Improvement Projects
- CA 4 –** Monthly Report on Billing and Customer Service
- CA 5 –** Public Information Officer Monthly Report
- CA 6 –** Financial Statements for October, 2025
- CA 7 –** Transfer Funds for the UC Account for Fiscal Year 2025 & 2026
- CA 8 –** Surplus Items

J. Supervisors' Requests

K. Adjournment

St. Lucie West Services District
Workshop Meeting
November 3, 2025, at 9:00 a.m.

(Please note: These minutes are not verbatim. A CD recording of the Workshop Meeting is available on file.)

Board Members Present

Dominick Graci – Chairman – in-person
Gregg Ney – Vice Chairman – in-person
Jack Doughney – Secretary – in-person
Diane Haseltine – Supervisor – in-person
Kevin Dolan – Supervisor – in-person

Staff Present

Josh Miller, District Manager, St. Lucie West Services District (“SLWSD”) – in-person
Gerard Rouse, Public Works Director/Assistant District Manager, SLWSD – in-person
TJ Bayer – Assistant Utilities Director, SLWSD – in-person
Andy Bomjardim – Public Information Officer, SLWSD – in-person
Maddie Maldonado – Director of Office Administration, SLWSD – in-person
Jason Pierman, Special District Services, Inc. (“SDS”) -- in-person
Laura Archer, Recording Secretary, SDS – via phone
Stephanie Brown, SDS – in-person

Also present were Chuck Henry of the Reserve CDD and District residents Deane Piekara and Marianne Doughney.

Guests Present (Sign-In Sheet Attached)

A. Call to Order

The Workshop Meeting was called to order at 9:00 a.m.

B. Pledge of Allegiance

C. Roll Call

It was noted that all 5 Supervisors were present.

D. Approval of Minutes

- 1. October 6, 2025, Workshop**
- 2. October 7, 2025, Regular Board Meeting**

It was noted that Mr. Doughney’s name had been misspelled in the minutes of October 7, 2025, Regular Board Meeting.

E. Public Comment

Mr. Piekara welcomed Mr. Doughney back to the Board. He then referenced the office hours changing and asked if the District would now have Saturday hours. Mr. Miller indicated this would be discussed later in today's agenda.

**F. District Attorney
DA 1 – Status Report/Updates**

Mr. Miller presented the report and noted that they would be calling into tomorrow's meeting.

**G. District Engineer
DE 1 – Status Report/Updates**

Mr. Miller presented the report noting that the stormwater review had been completed for the Cashmere Starbucks.

DE 2 – Consider Work Authorization No. WA-7A-2509-SU between the District and Twenty Lake Holdings of Stamford, CT

Mr. Miller indicated that the next item taken on the agenda would be DM 2 – Reserve CDD Incorporation Status Update.

DM 2 – Reserve CDD Incorporation Status Update

Mr. Miller presented the report and indicated that a Project Tracker had been created but that the process was taking time.

Chairman Graci expressed his concern with the lack of progress and asked if the District had received any notice of additional ERCs for next year, which was required by November 1st.

Mr. Henry indicated he would address the ERC report with Mr. Fromm. Mr. Henry assured the Board that the Reserve CDD Board was 100% on board with it and indicated that the delay was in getting an engineer because of the RFP process. He further noted that Culpepper had been engaged.

Mr. Miller noted that the next step was the interconnects, which should be on track for next summer.

A lengthy discussion ensued.

At the conclusion of the discussion, Chairman Graci thanked Mr. Henry for attending today's meeting and asked to have someone from the Reserve attend every meeting to which Mr. Henry agreed.

H. District Manager Actions Items

DM 1 – Consider Purchase of a Caterpillar 416 Combination Backhoe

Mr. Miller presented the item and noted that it was budgeted for 2026. He advised that this would replace the existing backhoe, which is 10 years old. The cost will be split between Underground Utilities and Stormwater. Mr. Miller noted that he expects to get half of the cost back when we sell the old one.

Chairman Graci asked if the language could be modified to indicate “front end loader and backhoe” to match the budget language? Mr. Miller indicated he would change the language.

Supervisor Haseltine asked why the Florida Sheriff’s reference to which Mr. Miller indicated that it allows the District to not bid because the Florida Sheriff’s Association already went through the process.

DM 3 – Consider Cancellation of Professional Services Agreement with J.E. “Jack” Doughney, III

Mr. Miller presented the item indicating that since Mr. Doughney had been reappointed to the Board, we were seeking cancellation of his contract for professional services to the District.

The Board thanked Mr. Doughney for his services.

DM 4 – Consider Resolution No. 2025-07 – Adopting an Amended Budget for Fiscal Year 2025

Resolution No. 2025-07 was presented, entitled:

RESOLUTION NO. 2025-07

A RESOLUTION OF THE ST. LUCIE WEST SERVICES DISTRICT ADOPTING AN AMENDED FISCAL YEAR 2025 BUDGET; AND PROVIDING AN EFFECTIVE DATE.

Mr. Miller noted that this was a true-up through September 29, 2025, allowing time for additional invoices from FY 2025 to be received and processed.

There were no questions from the Board regarding this item.

DM 5 – Other Items

Mr. Miller advised that there had been requests for earlier openings to accommodate customers who work. He noted that the District’s Administrative offer hours would change to 7:30 a.m. until 3:30 p.m., effective December 1, 2025. Mr. Miller noted

that on-call begins at 3:30 p.m. and most staff works from 7:30 a.m. until 3:30 p.m. Concerning Saturday hours, Mr. Miller indicated we are closed on weekends.

A brief discussion ensued.

Mr. Miller advised of the Annual Meeting to be held on December 10, 2025, beginning at 11:30 a.m.

Mr. Miller indicated that the District would have a new website next month and they were hoping for more traffic.

That concluded Mr. Miller's updates.

I. Consent Agenda

CA 1 – Monthly Report on Public Works

CA 2 – Monthly Report on Utilities Operations

CA 3 – Monthly Report on Capital Improvement Projects

CA 4 – Monthly Report on Billing and Customer Service

CA 5 – Public Information Officer Monthly Report

CA 6 – Financial Statements for September 2025

CA 7 – Consider Transfer of Funds for the R&R & UC Accounts

Mr. Miller presented Consent Agenda Items CA 1 through CA 7 and asked if there were any questions.

There were no questions or comments regarding the Consent Agenda items.

J. Supervisor Requests

Supervisor Dolan welcomed Mr. Doughney back to the Board, indicating that it has been a pleasure serving with him, as well as the other Board Members.

Supervisor Haseltine welcomed Mr. Doughney back to the Board.

Vice Chairman Ney welcomed Mr. Doughney back to the Board and suggested going back to tablets instead of the current laptops, noting they were easier to work with.

Chairman Graci agreed with Vice Chairman Ney's comment regarding tablets versus laptops and asked Mr. Miller to look into going back to them.

Chairman Graci also welcomed Jack AND Marianne back.

Chairman Graci thanked Messrs. Miller and Rouse for putting all the Reserve CDD information together.

That concluded Supervisor Requests.

K. Adjournment

There being no further items to be addressed, the Workshop Meeting was adjourned at 9:49 a.m. There were no objections.

Workshop Meeting Minutes Signature Page

Chairman/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

St. Lucie West Services District
Regular Board Meeting
November 4, 2025, at 9:00 a.m.

(Please note: These minutes are not verbatim. A CD recording of the Regular Board Meeting is available on file.)

Board Members Present

Dominick Graci – Chairman – in-person
Gregg Ney – Vice Chairman – in-person
Jack Doughney – Secretary – in-person
Diane Haseltine – Supervisor – in-person
Kevin Dolan – Supervisor – in-person

Staff Present

Josh Miller, District Manager, St. Lucie West Services District (“SLWSD”) – in-person
Gerard Rouse, Public Works Director/Assistant District Manager, SLWSD – in-person
TJ Bayer – Assistant Utilities Director, SLWSD – in-person
Maddie Maldonado – Director of Office Administration, SLWSD – in-person
Lisa-Marie Beans, Human Resources Specialist, SLWSD – in-person
Searg Davidian, Assistant Public Works Director – SLWSD
Anderson “Andy” Bomjardim, Public Information Officer, SLWSD – in-person
John Fumero, General Counsel, Nason, Yeager, Gerson, Harris & Fumero, P.A. – via phone
Neako Villamil, District Engineer, Infrastructure Solution Services. – in-person
Jason Pierman, Secretary/Treasurer, Special District Services, Inc. (“SDS”) – via phone
Laura Archer, Recording Secretary, SDS – in-person
Stephanie Brown, SDS – in-person

Also present were District residents, Deane Piekara and Marianne Doughney.

Guests Present (Sign-In Sheet Attached)

A. Call to Order

Chairman Graci called the Regular Board Meeting to order at 9:00 a.m.

B. Pledge of Allegiance

C. Roll Call

It was noted that all 5 Members of the Board were present.

D. Approval of Minutes

1. October 6, 2025, Workshop

2. October 7, 2025, Regular Board Meeting

A **MOTION** was made by Vice Chairman Ney, seconded by Secretary Doughney and passed unanimously approving the minutes of the October 6, 2025, Workshop, as presented, and the minutes of the October 7, 2025, Regular Board Meeting, as amended.

E. Public Comment

Mr. Piekara expressed his concern over terms in the proposals for the Reserve CDD. Mr. Miller noted that certain things were specified but that final say on the specs would need to be approved by both parties.

Thomas Malaca approached the Board noting that he was a retired bus driver for the St. Lucie County School District. He brought up the well on Bethany being of uneven ground with a large hole and asked if the District could level it off because it is used as a school bus turnaround. Mr. Miller noted that the District owns this property along with that section that is owned by the Commercial Association and he indicated that he would work with them on getting that repaired. Mr. Miller also noted that St. Lucie County buses were trespassing while using this property for this purpose.

F. District Attorney

DA 1 – Status Report/Updates

Mr. Fumero was no longer on the call, so Mr. Miller touched on several items in Mr. Fumero's report.

Mr. Fumero got back on the line and indicated that he had provided language for "No Weapons" signage to be displayed during public meetings.

Discussion ensued, specifically regarding the fact that the statute refers to open carry of "hand guns" but nothing specific to long guns.

Mr. Fumero indicated that he was working with the City of Port St. Lucie on a stormwater easement agreement for the new City of Port St. Lucie Public Works Building site and for a ramp for the turnpike.

Chairman Graci advised that the District had not received the annual five (5) year build-out schedule identifying the number of ERCs, as outlined in Section 9b of the November 12, 2003, Amended and Restated Inter-Connect Agreement.

A **MOTION** was made by Chairman Graci, seconded by Supervisor Haseltine directing District Counsel to draft correspondence to the Reserve CDD regarding their failure to send the ERC Notice. The **MOTION** passed unanimously.

G. District Engineer
DE 1 – Status Report/Updates

Mr. Villamil gave an overview of his monthly report.

Chairman Graci pointed out Item #3 of the Engineer's Report, indicating that the District wanted the plant and property and is worried about possible environmental violations. Mr. Miller indicated that they would look into getting an environmental study.

DE 2 – Consider Work Authorization No. WA-7A-2509-SU between the District and Twenty Lake Holdings of Stamford, CT

Mr. Villamil presented the item indicating that this was an application for the construction of an 8.54-acre small bay warehouse construction on Lots 4 and 5 located adjacent to 760 NW Enterprise Drive, which are all moderately to heavily vegetated at this time. All pretreatment requirements have been exceeded for the project site.

Mr. Villamil recommends approval of this work authorization with the following two special conditions:

- 1.) All water, sewer, and reuse improvements past the points of service shown on the plans shall be the responsibility of the applicant or subsequent owner.
- 2.) All onsite drainage facilities including the proposed control structure, remain in private ownership and must be the maintenance responsibility of the applicant or subsequent owner.

A **MOTION** was made by Secretary Doughney, seconded by Supervisor Dolan and passed unanimously approving Work Authorization No. WA-7A-2509-SU between the District and Twenty Lake Holdings of Stamford, CT, as presented.

H. District Manager
Action Items

DM 1 – Consider Purchase of a Caterpillar 416 Front-End Loader/Backhoe

Mr. Miller presented the revised abstract, as requested at yesterday's Workshop.

A **MOTION** was made by Vice Chairman Ney, seconded by Secretary Doughney and passed unanimously approving the purchase of a Caterpillar 416 Front-End Loader/Backhoe for the not to exceed price of \$102,500, which will be split between the Underground Utilities as follows:

Available Project Budget - \$190,000; This Project Cost - \$51,250; leaving an Available Balance of \$138,750; and the Stormwater as follows:

Available Project Budget - \$113,000; This Project Cost - \$51,250; leaving an Available Balance of \$61,750, as presented.

DM 2 – Reserve CDD Incorporation Status Update

The status update was provided in the meeting package and was discussed at length at yesterday's Workshop.

There was no further action necessary on this time at this time.

DM 3 – Consider Cancellation of Professional Services Agreement with J.E. "Jack" Doughney, III

A **MOTION** was made by Vice Chairman Ney, seconded by Supervisor Dolan cancelling the Professional Services Agreement with J.E. "Jack" Doughney, III, as presented. Upon being put to a vote, the **MOTION** carried 4 to 1 with Secretary Doughney abstaining.

DM 4 – Consider Resolution No. 2025-07 – Adopting an Amended Budget for Fiscal Year 2025

Resolution No. 2025-07 was presented, entitled:

RESOLUTION NO. 2025-07

A RESOLUTION OF THE ST. LUCIE WEST SERVICES DISTRICT ADOPTING AN AMENDED FISCAL YEAR 2025 BUDGET; AND PROVIDING AN EFFECTIVE DATE.

A **MOTION** was made by Secretary Doughney, seconded by Supervisor Haseltine and passed unanimously adopting Resolution No. 2025-07, as presented.

DM 5 – Other Items

Mr. Miller noted the new office hours effective December 1, 2025, 7:30 a.m. until 3:30 p.m. Mr. Miller indicated that if there was public outcry, they would go back to the current 8:00 a.m. to 4:00 p.m. office hours.

A brief discussion ensued regarding lunch breaks of which Mr. Miller would research further.

Mr. Miller reminded the Board of the December 10, 2025, Annual Meeting at 11:30 a.m.

Mr. Miller advised of the new District website that would have the same address but a new look, which has been advertised through e-mail and the newsletter. Vice Chairman Ney suggested a press release which will be looked into.

That concluded Mr. Miller's updates at this time.

I. Consent Agenda

CA 1 – Monthly Report on Public Works

CA 2 – Monthly Report on Utilities Operations

CA 3 – Monthly Report on Capital Improvement Projects

CA 4 – Monthly Report on Billing and Customer Service

CA 5 – Public Information Officer Monthly Report

CA 6 – Financial Statements for September 2025

CA 7 – Consider Transfer of Funds for the R&R & UC Accounts

Consent Agenda Items CA-1 through CA-7 were presented for Board consideration.

A **MOTION** was made by Secretary Doughney, seconded by Supervisor Haseltine approving Consent Agenda items CA 1 through CA 7, as presented. Upon being put to a vote, the **MOTION** carried unanimously.

J. Supervisor Requests

Secretary Doughney expressed his delight in how Chairman Graci stays on top of the Reserve and keeping everyone up-to-date on the status of projects.

Supervisor Haseltine noted she was glad Jack was back and thanked Mr. Piekara for running for the position; she hopes more people will step up.

Supervisor Dolan praised Mr. Miller and staff on the amazing reports and professionalism. He also recognized Mr. Piekara, appreciating his attendance and input.

Vice Chairman Ney welcome Jack back and gave a "hats off" to Mr. Bomjardim.

Chairman Graci welcomed Jack & Marianne back and praised everyone from the District Manager to the landscapers for the phenomenal jobs and that their work is noticed.

Chairman Graci wished everyone a Happy, Healthy & Safe Thanksgiving.

That concluded Supervisor Requests.

K. Adjournment

There being no further items to be addressed, the Regular Board Meeting was adjourned at 9:39 a.m. by Chairman Graci. There were no objections.

Regular Board Meeting Minutes Signature Page

Chairman/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

St. Lucie West Services District
Board Agenda Item
Tuesday, December 2, 2025

Item

DA 1 Status Report/Updates

Summary

This report is provided for your review and information.

Recommendation

Budget Impact

Project Number:	Available Project Budget: \$0.00
ORG Number:	This Project: \$0.00
	Available Balance: \$0.00

Board Action

Moved by:	Seconded by:	Action Taken:
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JOHN J. FUMERO
*Board Certified State & Federal Government
& Administrative Practice Lawyer*

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jfumero@nasonyeager.com

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(561) 982-7114

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(561) 982-7116

CELL:
(561) 315-4595

November 14, 2025

St. Lucie West Services District
District Attorney's Report
Time Period October 18, 2025 – November 14, 2025

As SLWSD Counsel for the time period identified above, I and my team completed the following matters:

Completed Work:

- 1) Provided opinion to Maddie on Kidney Center request for signed guarantee of service (Nov 4, 2025).
- 2) Provided opinion to Lisa Beans re: uninterruptible power supply service contract (Nov 5, 2025).

In addition, we have the following items in work as of November 14th:

Pending Work:

- 1) Legal opinion regarding applicability of public records law to a vendor's trade information (Nov 14, 2025).
- 2) City of Port St. Lucie 1E Easement Agreement – finalized agreement returned by City with edits on September 29th. **As of Sept 29th, PSL will not agree to mutual indemnification. In discussions with Gerard.**
- 3) Fountain maintenance agreement for SLW Commercial Assn.

Sincerely,

/s/ John J. Fumero
John J. Fumero, Esq.
For the firm

St. Lucie West Services District

Board Agenda Item
Tuesday, December 2, 2025

Item

DE 1 Status Report/Updates

Summary

This report is provided for your review and information.

Recommendation

Budget Impact

Project Number:	Available Project Budget: \$0.00
ORG Number:	This Project: \$0.00
	Available Balance: \$0.00

Board Action

Moved by:	Seconded by:	Action Taken:
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MEMO

To: St. Lucie West Services District

From: Infrastructure Solution Services, an HR Green Company

Subject: Monthly Project Status Report

Date of Status: November 14th, 2025

1) General

- i) SLWSD and ISS have regular telecons and meeting discussions that are incorporated in the project statuses below.
- ii) SLWSD to communicate with ISS to provide direction and updates on IRSC and Reserve CDD projects.

2) Stormwater Review

- i) Status: ISS previously received requests for development reviews for the following:
 - a. Cashmere Starbucks
 - b. Certification of As-Built work for Water & Wastewater Site Improvements
 - c. Mets MiLB Complex
- ii) Action
 - a. District Engineer Discussion / Consideration of Cashmere Starbucks Development Plan - SLWSD Engineer to discuss approval procedures with Owner- Developer – Agent.
 - b. District Engineer coordinating with EOR to certify Site Improvements conducted to South Florida Water Management District
 - c. Mets MiLB Complex currently under review, payments for WA and application have been received at this time.

3) Reserve CDD Engineering Evaluation

- i) Status:
 - a. SLWSD Board approved the Task Order at their meeting on July 8, 2024.
 - b. ISS submitted a Preliminary Evaluation Report on Oct 11, 2024.
 - c. ISS submitted a draft Final Evaluation Report on Nov 19, 2024.
 - d. ISS attended the SLWSD Board meeting on Dec 3, 2024 and presented the Report.
- ii) Actions:
 - a. SLWSD and Reserve CDD Boards continuing negotiations for SLWSD to combine the Reserve system into the SLWSD system.

- b. ISS is on standby for question responses or additional Final Report comments from those negotiations. SLWSD staff to review and provide any comments on the draft report prior to ISS producing a final document.
- 4) DIW Civil/Site and Piping Improvements
 - i) Status:
 - a. ISS is in the process of preparing Final Design Documents to the District. This incorporates comments provided by the District for the 90% Design Submittal. The District has indicated they intended to self-perform a significant amount, if not all, of this proposed work.
 - ii) Actions:
 - a. None
- 5) Water Treatment Plant Expansion Design Build Criteria Professional Services
 - i) Status:
 - a. ISS received Notice to Proceed on April 9, 2025
 - b. Project Kickoff meeting with SLWSD took place on June 24, 2025
 - c. ISS submitted a first draft of the design criteria on Sept 3 and received comments from the District on Sept 11. ISS will be meeting with the District staff to review their comments and develop a plan forward.
 - d. Project Team has reviewed SLWSD comments (received Sept 11) of the first draft of the design criteria. During this review, the Project Team identified additional data and operational information from SLWSD.
 - e. The District has since provided additional input via email on November 13th, 2025
 - ii) Actions:
 - a. ISS to schedule site survey work.
 - b. ISS coordinating with HydroDesign to obtain their scope/fee for their support of the new production groundwater well design.
 - c. ISS is currently working to develop the design criteria details of each WTP unit process.
 - d. ISS Team members met with SLWSD the week of 9/22 to discuss next steps.
 - e. ISS Team members to review recently provided comments and input and incorporate/discuss accordingly.
- 6) Stormwater Infrastructure Engineering Evaluation
 - i) Status:
 - a. ISS has transmitted the Final Draft of the Stormwater Infrastructure Engineering Evaluation on October 30th, 2025 for District-use in future planning and budgeting.
 - ii) Actions:
 - a. None
- 7) WWTP Aeration Piping Replacement
 - i) Status:

- a. ISS received Notice To Proceed via signed TO on September 9th, 2025.
- ii) Actions:
 - a. ISS is continuing with drawing setup and design work for the aeration piping replacement. We expect to submit a 60% Design Submittal by end of November prior to the Thanksgiving holiday.
- 8) Control Structure 4B Weir Wall Replacement
 - i) Status:
 - a. ISS has submitted 60% Design Documents, including Drawings and Scope of Work Memorandum to the District on November 11th, 2025.
 - ii) Actions:
 - a. District to review and provide comments for incorporation moving forward on the Design Documents.
- 9) Other
 - i) Through review of the District's current Surface Water Management Policies and Procedures Manual, it was determined that certain tables within the manual utilized an outdated datum. Through discussions with Public Works, HR Green is converting the data to a newer datum that is commonly used throughout the industry and by the District.
- 10) At SLWSD's request, ISS is in the process of preparing the following District System Future Task Orders:
 - i) Update Utility Standards - Future
 - ii) WTP Onsite Potable Storage Assessment - Future
 - iii) Concept Design & Cost Estimate for the WWTF Third Train - Future
 - iv) WWTF Grease Collection System - Future
 - v) SLWSD System Wide Irrigation Modeling (10 HOAs+) – Future
 - vi) Easement Evaluation & Preparation – Near Future

St. Lucie West Services District

Board Agenda Item

Tuesday, December 2, 2025

Item

DM 1 Consider Approval of Change Order #1 from Hydro Designs for Construction and Engineering Services for Injection Well #2

Summary

Provided for your review and consideration is a change order from Hydro Designs LLC, a Florida-based company located in Riverview, FL.

The Board awarded the construction and engineering services for the Injection Well #2 Project (IW-2) to Hydro Designs LLC on May 6, 2025, Board Meeting for \$394,000.00.

This change order is to increase this contract to \$635,643.50. An Increase of \$241,643.50.

This change order is a result of project delays in the amount of 103 days caused by Youngquist Brothers LLC, the construction contractor. Youngquist Brothers LLC has accepted a change to deduct their contract to accommodate this change order.

This will also increase Hydro Designs Contract duration out to the end of the Youngquist Brother LLC Contract which is February 15, 2026.

Recommendation

Staff recommend the approval of Change Order #1 from Hydro Designs for the price of \$241,643.50, changing the existing contract not-to-exceed price from \$394,000.00 to \$635,643.50.

District Manager: **Joshua C Miller**

Public Works Director/Assistant District Manager: **Gerard Rouse**

Assistant Utilities Director: **TJ Bayer**

Chief Water Treatment Plant Operator: **Rick Riniolo**

Budget Impact

Project Number: **SW098**

ORG Number: **5-38015**

Available Project Budget: \$26,005,664.50

This Project: \$241,643.50

Available Balance: \$25,764,021.00

Board Action

Moved by:

Seconded by:

Action Taken:

Change Order No. 01

DATE: November 17, 2025
PROJECT: St. Lucie West Services District
Injection Well IW-2 Construction
PURCHASE ORDER NO.: 87320
OWNER: St. Lucie West Services District
CONTRACTOR: Youngquist Brothers, LLC
PROJECT MANAGER: HydroDesigns, LLC

Description of Change:

HydroDesigns is requesting a 103-calendar-day extension of the contract with St. Lucie West Services District for engineering services. This request is due to Youngquist's 103-calendar-day extension to complete the project. As a result, the engineering services will also need to be extended by an additional 103 calendar days.

The following Proposed Change Order is incorporated into the Contract by reference:

Based on the Time Extension granted to the contractor, HydroDesigns is requesting that the Contract for Engineering Services for IW-2 be extended by 103 calendar days, moving the Final Completion date to February 15, 2026. This extension would increase HydroDesigns' contract amount by 3.43 months (103 days) at a monthly cap of \$70,450.00, resulting in a total not-to-exceed amount of \$241,643.50 (calculated as \$70,450.00 × 3.43 months).

Original Contract Amount:	\$394,000.00
Previous Change Order(s):	0
Contract Amount Prior to this Change Order:	\$394,000.00
Amount of this Change Order:	\$241,643.50
New Contract Amount Including this Change Order:	\$635,643.50

Reviewed by: _____

Date: _____

District Manager SLWSD/Joshua C. Miller

HydroDesigns agrees to perform the work described above in accordance with the specified terms and in compliance with the original purchase order – P.O. 87320 (attached). The changes under this Change Order are limited to a time extension not to exceed. Any adjustment to the contract sum or contract time resulting from this change in work, unless otherwise specified in this Change Order, shall be made accordingly. No additions or deletions to this Change Order are permitted without the written approval of St. Lucie West Services District. HydroDesigns accepts the terms and conditions stated above as the complete and final settlement of all claims related to this Change Order.

This Change Order is hereby agreed to, accepted, and approved by:



Date: November 17, 2025

Aimee Willis
President
HydroDesigns, LLC

ATTACHMENT: SLWSD Purchase Order 87320 for Engineering Services for Injection Well 2



DATE REQUESTED
04/08/2025
DATE NEEDED
05/08/2025
P.O. NUMBER
87320

[illegible]



ST. LUCIE WEST SERVICES DISTRICT

450 SW UTILITY DRIVE

PORT ST. LUCIE, FL 34986

(772)340-0220

Josh Miller

jmillerslwsd.org

PURCHASE ORDER

DATE

4/9/2025

PURCHASE ORDER NO.

87320

VENDOR

Aimee Willis

Hydro Designs

PO BOX 3535

Riverview, FL 33569

813-610-5071

geode33@aol.com

SHIP TO

Josh Miller

ST. LUCIE WEST SERVICES DISTRICT

450 SW UTILITY DRIVE

PORT ST. LUCIE, FL 34986

(772)340-0220

jmillerslwsd.org

SHIPPING METHOD	SHIPPING TERMS	SHIP VIA	PAYMENT	DELIVERY DATE
			FL Prompt Payment Act	04/09/2025

GL CODE	DESCRIPTION	QTY	UNIT PRICE	TOTAL
SW098 5-38015	Engineering Services for Injection Well #2	1	\$ 394,000.00	\$ 394,000.00

Pursuant to Sealed Bid Proposals for RFP 2025-01

\$ -
\$ -
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ADDITIONAL INFORMATION

RETURN EXECUTED PURCHASE ORDER AND PURCHASE ORDER TERMS & CONDITIONS WITH W-9, INSURANCE (IF APPLICABLE), AND HUMAN TRAFFICKING AFFIDAVIT.

This PURCHASE ORDER constitutes a binding contract between the ST. LUCIE WEST SERVICES DISTRICT and the SELLER as named on the PURCHASE ORDER when accepted by the SELLER. A CONTRACTOR relationship has been established under Section 448.095, Florida Statutes.

By initialing each page of the PURCHASE ORDER TERMS AND CONDITIONS, the SELLER acknowledges receipt, review, and full understanding of its contents. Furthermore, the SELLER agrees to comply with the terms and conditions outlined herein. Initialing each page signifies acceptance.

SUBTOTAL \$ 394,000.00

SHIPPING/HANDLING \$ -

OTHER \$ -

TOTAL \$ **394,000.00**

AUTHORIZED SIGNATURE

Aimee Willis

DATE

May 8, 2025

ST. LUCIE WEST SERVICES DISTRICT
PURCHASE ORDER TERMS AND CONDITIONS

This PURCHASE ORDER constitutes a binding contract between the ST. LUCIE WEST SERVICES DISTRICT (DISTRICT) and the SELLER as named on the PURCHASE ORDER when accepted by the SELLER either by express acknowledgment or by commencement of work or shipment without reservations

INVOICES AND PAYMENTS. The SELLER shall submit a separate invoice for each PURCHASE ORDER or purchase release after each delivery. Invoices for other than lump sum payments shall be substantiated by adequate supporting documentation, including an itemization of the date, hours expended, description of the deliverable and if applicable, transportation charges, the bill of lading and the freight waybill. The SELLER's invoices shall reference the DISTRICT's PURCHASE ORDER number and original invoices (clearly marked "Original") shall be emailed to gordon@stluciewest.com or mailed to ACCOUNTS PAYABLE, St. Lucie West Services District, 450 S.W. Utility Drive, Port St. Lucie, FL 34986. The DISTRICT is exempt from Federal Excise Tax, Transportation Tax, and State Sales Tax. Do not include these taxes in your invoice. The SELLER shall submit a W-9 form before payment can be issued. The time at which payment shall be due from the DISTRICT shall be as set forth in accordance with the State of Florida Prompt Payment Act. The payment period shall be calculated from the date acceptable invoices are received or the date goods are received, whichever occurs later. Penalties will not be paid.

INDEMNIFICATION AND HOLD HARMLESS. SELLER agrees to indemnify, defend, and hold harmless, the DISTRICT, its officers, agents, and employees from, and against any and all claims, actions, liabilities, losses and expenses including, but not limited to, attorney's fees for personal, economic, or bodily injury, wrongful death, loss of or damage to property, at law or in equity, which may arise or may be alleged to have arisen from the negligent acts, errors, omissions or other wrongful conduct of SELLER, agents, laborers, subcontractors or other personnel entity acting under DISTRICT control in connection with the SELLER'S performance of services under this PURCHASE ORDER. To that extent, SELLER shall pay all such claims and losses and shall pay all such costs and judgments which may issue from any lawsuit arising from such claims and losses including wrongful termination or allegations of discrimination or harassment and shall pay all costs and attorney's fees expended by the DISTRICT in defense of such claims and losses, including appeals. That the aforesaid hold-harmless agreement by SELLER shall apply to all damages and claims for damages of every kind suffered, or alleged to have been suffered, by reason of any of the aforesaid operations of SELLER or any agent laborers, subcontractors, or employee of SELLER regardless of whether or not such insurance policies shall have been determined to be applicable to any of such damages or claims for damages. SELLER shall be held responsible for any violation of laws, rules, regulations, or ordinances affecting in any way the conduct of all people engaged in or the materials or methods used by SELLER on performance of this PURCHASE ORDER. This indemnification shall survive the termination of this PURCHASE ORDER. Notwithstanding anything to the contrary contained herein, nothing in this PURCHASE ORDER shall be deemed a waiver of the DISTRICT's sovereign immunity or a waiver of any limitations on the DISTRICT's liability as provided in Florida Statute 768.28, as amended.

TERMINATION FOR DEFAULT. DISTRICT may, by written notice of default mailed to SELLER, terminate this PURCHASE ORDER, in whole or in part: (1) immediately, for failure of SELLER to deliver the goods or to supply the services within the time specified herein; (2) for failure of SELLER to perform any of the provisions of this PURCHASE ORDER; or for failure of SELLER to make sufficient progress in the work under this PURCHASE ORDER, so as to endanger, in DISTRICT's sole opinion, the timely and proper performance of DISTRICT's contractual obligations to others; (3) because of defects in supplies, workmanship or quality, or because services or products furnished are not in accordance with approved samples or specifications issued in connection herewith, or if performance by SELLER is prevented by causes beyond SELLER's control, or if SELLER fails to comply with the other terms and conditions of this PURCHASE ORDER, or if SELLER is bankrupt, insolvent or has a receiver appointed for it; or (4) immediately, if SELLER has failed to perform, in whole or in part, under another DISTRICT PURCHASE ORDER, Contract, or agreement, which, in the sole opinion of the DISTRICT, places the

DISTRICT in fear that SELLER will not be able to perform under this PURCHASE ORDER. However, under (2) and (3) above, termination shall occur only after SELLER's failure to cure such default within seven (7) days after DISTRICT sends notice to SELLER.

TERMINATION FOR CONVENIENCE. The DISTRICT may terminate this PURCHASE ORDER with or without cause at any time for convenience upon thirty (30) calendar days prior written notice to the SELLER. In the event of termination for convenience, the DISTRICT shall compensate the SELLER for all authorized and accepted deliverables. The DISTRICT shall be relieved of all future obligations hereunder, including but not limited to lost profits and consequential damages, under this PURCHASE ORDER. The DISTRICT may withhold all payments to the SELLER for such work until such time as the DISTRICT determines the exact amount due to the SELLER.

RECORDS RETENTION/AUDIT. The SELLER shall maintain all records, books and documents pertinent to the performance of this PURCHASE ORDER in accordance with generally accepted accounting principles consistently applied. The DISTRICT shall have inspection and audit rights to such records for a period of 5 years from final payment under this PURCHASE ORDER. Records relating to any legal disputes arising from performance under this PURCHASE ORDER shall be made available until final disposition.

NON-DISCRIMINATION. The SELLER hereby assures that no person shall be excluded on the grounds of race, color, religion, pregnancy, national origin, handicap, age, marital status, or sex, from participation in, denied the benefits of, or otherwise be subjected to discrimination in any activity hereunder. The SELLER shall take all measures necessary to effectuate these assurances.

DISCRIMINATORY, CONVICTED, AND ANTITRUST VIOLATOR SELLER LISTS. SELLER certifies that neither it nor its affiliates, as defined in the statutes below, have been placed on the discriminatory SELLER list under section 287.134, Florida Statutes; the convicted SELLER list under section 287.133, Florida Statutes; or the antitrust violator SELLER list under section 287.137, Florida Statutes. Absent certain conditions under these statutes, neither contractors nor their affiliates, as defined in the statutes, who have been placed on such lists may submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity.

SCRUTINIZED COMPANIES. 1) The SELLER certifies that it and its subcontractors are not on the Scrutinized Companies that Boycott Israel List and are not engaged in the boycott of Israel. Pursuant to section 287.135, Florida Statutes, the DISTRICT may immediately terminate this PURCHASE ORDER at its sole option if the Firm or any of its subcontractors are found to have submitted a false certification; or if the SELLER or any of its subcontractors, are placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of this PURCHASE ORDER. 2) If this PURCHASE ORDER is for one million dollars or more, the SELLER certifies that it and its subcontractors are also not on the Scrutinized Companies with Activities in Sudan List, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged in business operations in Cuba or Syria as identified in Section 287.135, Florida Statutes. Pursuant to Section 287.135, the DISTRICT may immediately terminate this Agreement at its sole option if the SELLER, or any of its subcontractors are found to have submitted a false certification; or if the SELLER or any of its subcontractors are placed on the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or are or have been engaged with

business operations in Cuba or Syria during the term of this PURCHASE ORDER. 3) The Contractor agrees to observe the above requirements for applicable subcontracts entered into for the performance of work under this PURCHASE ORDER. 4) The SELLER agrees that the certifications in this section shall be effective and relied upon by the DISTRICT for the term of this PURCHASE ORDER, including any and all renewals. 5) The SELLER agrees that if it or any of its subcontractors' status changes in regard to any certification herein, the SELLER shall immediately notify the DISTRICT of the same. 6) As provided in Subsection 287.135(8), Florida Statutes, if federal law ceases to authorize the above-stated contracting prohibitions then they shall become inoperative.

DISTRICT'S TAX EXEMPTION. The SELLER shall not utilize the DISTRICT'S exemption certificate number issued pursuant to Sales and Use Tax Law, Chapter 212, Florida Statutes, when purchasing materials used to fulfill its contractual obligations with the DISTRICT. The SELLER shall be responsible and liable for the payment of all applicable FICA/Social Security and other taxes resulting from this PURCHASE ORDER.

ASSIGNMENT/GUARANTOR. SELLER shall not delegate, sublet, or subcontract any duties nor assign any rights or claims under this PURCHASE ORDER, without the prior express written consent of the DISTRICT. Failure to comply with the provisions in this paragraph shall affect, at the option of the DISTRICT, a cancellation of the DISTRICT's obligations hereunder. If SELLER sells all or a majority of its shares, merges with, or otherwise is acquired by or unifies with a third party, it shall notify the DISTRICT within ten (10) days.

AMENDMENTS. This PURCHASE ORDER may be amended or rescinded only with the written approval of the parties hereto.

CONTRACT. When a formal contract has been entered into by the DISTRICT and the SELLER, the terms and conditions included in that contract shall have preference, and this PURCHASE ORDER is issued solely to encumber funds and for payment purposes.

COMPLIANCE/LICENSES. The SELLER, its employees, subcontractors or assigns, shall obtain, at its own expense, all licenses, permits and other authorizations necessary to comply with all applicable federal, state and local laws and regulations relating to the performance of the PURCHASE ORDER. SELLER will comply with all requirements of 28 C.F.R. § 35.151.

APPLICABLE LAW/VENUE. The laws of the State of Florida shall govern all aspects of the PURCHASE ORDER, including but not limited to the provisions of the Florida Uniform Commercial Code, Chapters 671-679, Florida Statutes, for any terms and conditions not specifically stated in this PURCHASE ORDER. In the event it is necessary for either party to initiate legal action regarding the PURCHASE ORDER, venue shall be in the Nineteenth Judicial Circuit, in and for St. Lucie County, for claims under state law, and in the Southern District of Florida for any claims which are justifiable in federal court.

SHIPMENT UNDER RESERVATION PROHIBITED. SELLER is not authorized to ship the goods with any reservations and no tender of a bill of lading will substitute as a tender of the goods.

DELIVERY TERMS & TRANSPORTATION CHARGES. Delivery is "F.O.B. Destination" unless delivery terms are otherwise specified in the PURCHASE ORDER. If the DISTRICT agrees in writing to reimburse SELLER for transportation costs, the DISTRICT shall have the right to designate the method of shipment. In either case, the title and all risk of loss of the goods shall remain with the SELLER until the goods are received and accepted by the DISTRICT. Rejected materials will be returned to the SELLER at the SELLER's risk and expense. SELLER shall promptly notify DISTRICT of deliveries that require special handling and/or assistance for off-loading. VENOR'S failure to promptly notify DISTRICT concerning this type of delivery shall result in billing to SELLER of any resulting re-delivery, storage, or handling charges.

Unless otherwise specified, all deliveries are to be made during the hours of 8:00 a.m. to 3:00 p.m., Monday through Friday, excluding holidays.

INSPECTION. DISTRICT shall have a reasonable period after receipt to inspect goods and services supplied and to reject (in whole or in part), or to retain (in whole or in part) subject to a claim for damages, such goods and services as are in its judgement defective. Goods ejected and goods supplied in excess of quantities specified in the PURCHASE ORDER may be returned at SELLER's risk and expense for credit or replacement at DISTRICT's option, and all handling and transportation expenses both ways shall be assumed by SELLER. Payment for, or use of, any or all the goods or services supplied hereunder shall not constitute acceptance or waiver of defects by the DISTRICT.

SELLER TO PACKAGE GOODS. SELLER will package goods in accordance with good commercial practice. Each shipping container shall be clearly and permanently marked as follows: (1) SELLER's name and address; (2) consignee's name, address and Purchase Order; (3) container number and total number of containers, e.g. box 1 of 4 boxes; and (4) the number of the container bearing the packing slip. SELLER shall bear the cost of packaging unless otherwise specified in the PURCHASE ORDER.

QUANTITY. The specific quantity ordered must be delivered in full and not be changed without the DISTRICT's prior consent in writing. Any unauthorized quantity received is subject to the DISTRICT's rejection and return at SELLER's expense. No allowances for trade practices will be accepted unless expressly agreed to by DISTRICT in writing.

LIABILITY - COPYRIGHT/PATENT/TRADEMARK. SELLER shall save and hold harmless the DISTRICT, its employees and agents from liability for infringement of any United States patent trademark, or copyright for, or on account of, the use of any product sold to the District or used in the performance of this order.

MATERIAL SAFETY DATA SHEET. The SELLER agrees to furnish the DISTRICT with a current Material Safety Data Sheet (MSDS) on or before delivery of each and every hazardous chemical or substance purchased which is classified as toxic under Florida law. Appropriate labels and MSDS's shall be provided for all shipments. Send MSDS's and other pertinent data to: St. Lucie West Services District, District Manager, 450 S.W. Utility Drive, Port St. Lucie, FL 34986.

COMPENSATION/CONSIDERATION. The total consideration for all work required by the DISTRICT pursuant to the PURCHASE ORDER shall not exceed the amount indicated on the PURCHASE ORDER. Such amount includes all expenses the SELLER may incur and therefore no additional compensation shall be authorized. The SELLER, by executing the PURCHASE ORDER or by commencement of work without reservations, certifies to truth-in-negotiation, specifically, that wage rates and other factual unit costs supporting the consideration are accurate, complete and current at the time of contracting.

INSURANCE. The SELLER shall procure and maintain, through the term of this PURCHASE ORDER, insurance coverage reflecting, at a minimum, general liability, \$1,000,000, each occurrence, \$2,000,000, aggregate, automobile liability, \$1,000,000 combined single limit, workers' compensation insurance, each accident, \$500,000, each employee, \$500,000, policy limit, \$500,000. The coverage required shall extend to all employees and subcontractors of the SELLER. The SELLER must provide a Certificate of Insurance completed in full, indicating the producer, insured, carrier's name, policy numbers and effective and expiration dates of each type of coverage required. The Certificate of Insurance shall be signed by an authorized representative and shall identify the DISTRICT as additional insured AND certificate holder SELLER's coverage must be primary and non-contributory to any other insurance maintained by the DISTRICT, as required. No work is authorized until such time as the DISTRICT has received a Certificate of Insurance in compliance with the above requirements. The SELLER shall notify the DISTRICT in writing at least 30 days before any modification, cancellation, or non-renewal of the required insurance policies. Reference Chapter 440, F.S., for workers' compensation requirements for employers. A certificate of election to be exempt is required if exempt from workers' compensation requirements.

OWNERSHIP. The DISTRICT shall retain exclusive title, copyright and other proprietary rights in all work items, including, but not limited to, all documents, technical reports, research notes, scientific data, computer programs, including the source and object code, which are developed, created or otherwise originated hereunder by the SELLER under this PURCHASE ORDER. The SELLER shall grant to the DISTRICT a perpetual, non-transferable, non-exclusive right to use any proprietary software, if any. Any equipment purchased by the SELLER with DISTRICT funding shall be returned and title transferred from the SELLER to the DISTRICT upon expiration or termination of the PURCHASE ORDER.

INDEPENDENT CONTRACTOR. The SELLER shall be considered an independent contractor and nothing in this PURCHASE ORDER shall be interpreted to establish any relationship other than that of an independent contractor between the parties and their respective employees, agents, subcontractors or assigns, during or after the term of the PURCHASE ORDER. Both parties are free to enter into contracts with other parties for similar services. The DISTRICT assumes no duty with regard to the supervision of the SELLER and the SELLER shall remain solely responsible for compliance with all safety requirements and for the safety of all persons and property at the site of performance under the PURCHASE ORDER. In the event the SELLER is a sole proprietor, the SELLER is responsible for submitting legally required returns to the Federal Government.

SEVERABILITY. Should any term or provision of this PURCHASE ORDER be held, to any extent, invalid or unenforceable, as against any person, entity or circumstance during the term hereof, by force of any statute, law, or ruling of any forum of competent jurisdiction, such invalidity shall not affect any other term or provision of this PURCHASE ORDER, to the extent that the PURCHASE ORDER shall remain operable, enforceable and in full force and effect to the extent permitted by law.

DISPUTES. In the event a dispute arises which cannot be resolved between, the parties shall have the option to submit to nonbinding mediation. The mediator or mediators shall be impartial, shall be selected by the parties and the cost of the mediation shall be borne equally by the parties. The mediation process shall be confidential to the extent permitted by law.

E-VERIFY. A public agency or a contractor or subcontractor thereof may not enter into a contract unless each party to the contract registers with and uses the E-Verify system. Sec. 448.095 (5)(a), Florida Statutes. Pursuant to Section 448.095(5), Florida Statutes, the CONTRACTOR shall 1) Register with and use the E-Verify system to verify the work authorization status of all newly hired employees and require all subcontractors (providing services or receiving funding under this PURCHASE ORDER) to register with and use the E-Verify system to verify the work authorization status of all the subcontractors' newly hired employees 2) Secure an affidavit from all subcontractors (providing services or receiving funding under this PURCHASE ORDER) stating that the subcontractor does not employ, PURCHASE ORDER with, or subcontract with an "unauthorized alien" 3) Maintain copies of all subcontractor affidavits for the duration of this PURCHASE ORDER and provide the same to the SLWSD upon request 4) Comply fully, and ensure all of its subcontractors comply fully, with Section 448.095, Florida Statutes 5) Be aware that a violation of Section 448.09, Florida Statutes (Unauthorized aliens; employment prohibited) shall be grounds for termination of this PURCHASE ORDER.

PUBLIC RECORDS. SELLER agrees to comply with Florida Statutes regarding public records and specifically agrees to 1) Keep and maintain public records required by the DISTRICT in order to perform the service. 2) Upon request from the DISTRICT, provide the DISTRICT with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided for by Florida Statutes. 3) Ensure that public records that are confidential or exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of this PURCHASE ORDER and following completion of this PURCHASE ORDER if the SELLER does not transfer the records to the DISTRICT. 4) Upon termination of this PURCHASE ORDER, SELLER shall transfer, at no cost to the

DISTRICT, all public records in possession of the SELLER and destroy any duplicate public records if any. SELLER shall transfer the public records in a format that is compatible with the information technology systems of the DISTRICT.

IF THE SELLER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS PURCHASE ORDER, PLEASE CONTACT THE DISTRICT'S CUSTODIAN OF PUBLIC RECORDS Madeline Maldonado, St. Lucie West Services District, Main # (772) 340-0220 ext. 101 or mmaldonado@slwstd.org, or mail: 450 S.W. UTILITY DRIVE, PORT ST. LUCIE, FLORIDA 34986.

HUMAN TRAFFICKING AFFIDAVIT. Pursuant to F.S. 448.095, the SELLER certifies that it complies with the requirements of F.S. 787.06(13), that the SELLER does not use coercion for labor or services. Additionally, an attestation provided by the DISTRICT must be completed by an officer or representative of a non-governmental entity that is executing, renewing, or extending a contract, including the PURCHASE ORDER, with the DISTRICT.

St. Lucie West Services District

Board Agenda Item

Tuesday, May 6, 2025

Item

DM 5 Consider Approval of Proposal from Hydro Designs for Construction and Engineering Services for Injection Well #2

Summary

Provided for your review and consideration is a proposal from Hydro Designs, a Florida based company located in Riverview, FL.

The Board awarded the construction of a new injection well (IW-2) to Youngquist Brothers LLC at the April 8, 2025, Board Meeting. FDEP requires engineering testing, monitoring, and reporting throughout this project.

These required services were advertised as RFP 2025-01 on our website and in the newspaper.

Only one sealed proposal was received: Hydro Designs for \$394,000.00.

Staff have used Hydro Designs in the past and recommend approval of this proposal.



APPROVED

by the

Board of Supervisors

Date: 5-6-2025

Initials: JM

Recommendation

Staff recommend the approval of the proposal from Hydro Designs for the not-to-exceed price of \$394,000.00.

District Manager: Joshua C Miller

Public Works Director/Assistant District Manager: Gerard Rouse

Assistant Utilities Director: TJ Bayer

Chief Water Treatment Plant Operator: Rick Riniolo

Budget Impact

Project Number: SW098

ORG Number: 5-38015

Available Project Budget: \$26,399,664.50

This Project: \$394,000.00

Available Balance: \$26,005,664.50

Board Action

Moved by:

Seconded by:

Action Taken:



April 21, 2025

Mr. Joshua C. Miller
District Manager
St. Lucie West Services District
450 SW Utility Drive
Port St. Lucie, FL 34986

RE: St. Lucie West Services District Water Treatment Plant
Request for Proposal RFP 2025-01
DEP UIC Permit No.: 206302-006-UC/1X
WACS Facility ID: 94184
Proposal for Class I Injection Well (IW-2) Services During Construction (SDC) and Compliance
with FDEP Permit Package - UIC Permit No.: 206302-006-UC/1X
HydroDesigns Job No.: SLW 2025-03

HydroDesigns ("CONSULTANT") respectfully submits this proposal to perform for St. Lucie West Services District ("OWNER") the Services described below for the Project identified above. The Proposed Services shall be performed in accordance with the provisions of Request for Proposal No. 2025-01 Contract Documents and this proposal dated April 21, 2025, between CONSULTANT and the OWNER.

1. Project: Hydrogeologic and Engineering Services during Construction (SDC) for construction and testing of Class I Injection Well (IW-2) and Class I Injection Well (IW-2) Final Completion Report.
2. Contracted Services under this are set forth in Appendix A-1: Proposed Task Order Contracted Services, attached hereto, and incorporated herein by reference.
3. Compensation for the proper performance of the Contracted Services under this Proposal is set forth in Appendix A-2: Proposed Task Order Compensation and Payment, attached hereto and incorporated herein by reference.
4. Contract Award and Notice to Proceed (NTP): April 21, 2025.
5. Time of Performance: Reference to the attached CONSULTANT proposal (Appendix A-1) and schedule contained therein. Milestones: 6 months from NTP.
6. Special Terms and Conditions: None
7. Consultant Key Personnel: HydroDesigns: Project Manager, Aimee Willis (813- 610-5071) and Infrastructure Solution Services (ISS): Engineer of Record, Clayton McCormack (321) 622-4646.
8. Return of Proposal Documents: Executed Proposed Task Order Documents can be sent to the following individual. Transmittal via scanning and/or e-mailing is acceptable unless otherwise noted.

HYDRODESIGNS

A fully executed Task Order will then be returned to OWNER.

HYDRODESIGNS LLC

e-mail:

geode933@aol.com

Attn: Aimee Willis

9. List of Appendices:

- Appendix A-1 – Proposed Task Order Contracted Services
- Appendix A-2 – Proposed Task Order Compensation and Payment

CONSULTANT and OWNER have executed this Proposed Task Order and CONSULTANT is directed to proceed with the Contracted Services set out in this Proposal.

HydroDesigns LLC:

Aimee Willis

Authorized Signature

AIMEE WILLIS

Name (Typed or Printed)

PRESIDENT

Title (Typed or Printed)

MAY 6, 2025

Date

St. Lucie West Services District:

Dominick R. Graci

Authorized Signature

DOMINICK R GRACI

Name (Typed or Printed)

CHAIRMAN

Title (Typed or Printed)

05-06-25

Date

**APPENDIX A-1
PROPOSED TASK ORDER CONTRACTED SERVICES
TASK ORDER 01**

PROJECT BACKGROUND/OBJECTIVE**General**

Proposed Task Order 01 is being requested as a part of the St. Lucie West Services District professional services *Proposal for Class I Injection Well (IW-2) Services During Construction and Compliance with FDEP Permit Package - UIC Permit No.: 206302-006-UC/1X*.

This Task Authorization is for Services During Construction (SDC) during drilling and testing of one (1) injection well and Compliance with the FDEP Permit Package at SLWSD. This request describes the scope of work proposed in the development of Task Order 01. The CONSULTANT is to provide hydrogeological and engineering services as follows:

Package Overview

The CONSULTANT will provide SDC services for the new injection well IW-2 designed to meet the future needs of SLWSD. SDC services shall address site work, mobilization, drilling, testing, and reporting for injection well (IW-2) at the water treatment plant. The injection well will be completed with 14-inch steel final casing and nominal 9^{5/8}-inch FRP tubing seated above the Boulder Zone. Upon completion of well construction and testing, the CONSULTANT will support the preparation of a final report for SLWSD in accordance with the FDEP permit requirements that document the necessary information, interpretations, and conclusions required to satisfy the UIC permit requirements. The Operational Testing Application and O&M manual for the new injection well at SLWSD are included in this scope of work.

Documents and data in working native file format, as well as deliverables, will be managed using HydroDesigns Document Controls System. This applies to all HydroDesigns projects and includes key documentation such as data, drawings, specifications, contracts, calculations, correspondence, and other project-related documentation. It applies to both work in progress and final form.

Schedule Requirements

Notice to Proceed Date: April 21, 2025

Duration of Services: 6 months

Scope of Work

CONSULTANT's specific scope of work will include the support to complete the following tasks:

Task 1 –Hydrogeologic Field Services, SLWSD

During the construction and testing period, CONSULTANT will provide a field hydrogeologist, engineer, or technician for daily onsite inspection of well construction and testing activities. The field hydrogeologist, engineer or technician will maintain a daily record of well construction and testing

activities and provide draft weekly summaries for submittal to the FDEP. The field hydrogeologist, engineer or technician will be available at the site to monitor the collection of data required under the conditions of the UIC permit and monitor conformance with the intent of the technical specifications and drawings. The hydrogeologic field services are anticipated to average 8 hours per day, 3 days per week during mobilization and demobilization activities during an estimated 60 days and 24 hours per day, 7 days per week throughout the estimated construction period of 120 days at the Water Treatment Plant (WTP). The WTP will have a 24-hour team of field hydrogeologists, engineers, or technicians who will be responsible for oversight of drilling activities. The field personnel team will likely overlap during specific testing and training conditions.

HydroDesigns will provide technical interpretations for the drawings, specifications, and Contract Documents and evaluate deviations and material substitutions from the drawings and specifications. The field hydrogeologist, engineer or technician will provide inspection of the completed work.

HydroDesigns will be responsible for oversight of well construction specifics such as casing setting depths, cement calculations, fluid properties, borehole conditions, deviation surveys, and other construction data. The field hydrogeologist, engineer or technician will communicate as necessary with the project team for relevant matters.

HydroDesigns will also be responsible for formation sample identification and cataloging, and daily record keeping. The field hydrogeologist, engineer or technician will assist with preparing weekly summary reports, casing seat justification letters or additional reporting that may occur for submittal to the FDEP during well construction. The information prepared for reporting submittals will at a minimum be as called detailed in the construction permit.

HydroDesigns will oversee well testing including water quality sampling, packer testing, geophysical logging, rock core collection, water level monitoring, fluid density reporting, well control status, MIT testing, injection testing, and other aspects of hydrogeologic data collection. These events will likely require multiple teams on site.

Task 2 – Construction Management Support

During the construction and testing period, HydroDesigns will be on site for the duration of the work. They will be on site during daytime and nighttime shift hours on all workdays. They will be responsible for recording quantities, inspection, reporting, progress meetings, change orders, schedules, payment approvals, conformance to Contract Documents, and data management.

Task 3 - Deliverables

- Summaries following each meeting with the drilling contractor discussing technical issues related to the well construction and testing will be documented in either the daily report or a separate meeting summary.
- Daily shift reports (one for day shift, one for night shift) summarizing the well construction and testing activities, depths, diameters, drilling fluid characteristics, drilling penetration rates, quantities used, instrument readings, formations penetrated, site visitors, drilling waste disposal records, and other pertinent information.
- Formation cuttings descriptions, rock core descriptions, water quality analyses, geophysical log interpretation, packer test results, injection test results, etc.
- Submittals to the FDEP including:
 - Intermediate (24-inch) Casing Seat Request,

- o Final (14-inch) Casing Seat Request,
- o Final Seat for Tubing and Packer Request,
- o Short-Term Injection Test Request,
- o Operational Testing Application Request,
- o Operation and Maintenance Manual, and
- o Final Completion Report

Task 4 – Well Construction and Testing Completion Final Report

Following completion of the injection well, the CONSULTANT will prepare a construction and engineering final report summarizing the drilling activities and results of testing. After review by SLWSD, these documents will be submitted to FDEP. Since additional work will be required to connect the injection well to the effluent distribution headers and installation of necessary fitting, valves, and instrumentation, operational testing of the injection well will not occur immediately after well completion.

Prepare a final report summarizing the results of drilling, logging, test results, and construction details. The final report will also compile the lithologic logs, deviation surveys, water quality data, casing and cement quantities, pressure tests, geophysical logs, cores and lab results, packer pumping tests, injection tests, and all other technical data collected during construction. The report will be uploaded to a SharePoint site including one draft and one final report and will be submitted to the OWNER.

Task 5 - Deliverables

Final well construction and testing report.

ASSUMPTIONS

1. Compensation for the proper performance of the Contracted Services under this Task Order is set forth in Appendix A-2 (Proposed Compensation and Payment), attached hereto and incorporated herein by reference.
2. Start Date: May 8, 2025
3. The CONSULTANT is to provide on-sight services during construction for SLWSD under the Scope of Work detailed above for a duration of up to 6 months.
4. Special Terms and Conditions: NONE

APPENDIX A-2

PROPOSED TASK ORDER COMPENSATION AND PAYMENT

1 DETERMINATION OF CONSULTANT'S COMPENSATION

1.1 As compensation for the proper performance of the Contracted Services ("Compensation"), the amount not-to-exceed ("N.T.E.") is \$394,000 for 6 months estimated construction and testing timeframe followed by post-construction tasks. This fee for professional services rendered by the CONSULTANT's employees and subconsultants shall be computed based on the hourly cost for the time said employee is engaged directly in the Work.

The hourly rates per Labor Category specified in the table below are the maximum rates authorized:

Cost Item /Task	Labor Category	Maximum Hourly Rate	Youngquist Brothers Estimated Construction and Testing Timeframe						Cost
			Mobilization (daylight only) ¹	Construction Oversight (24/7) ²	Construction Oversight (24/7) ²	Construction Oversight (24/7) ²	Construction Oversight (24/7) ²	Demob. (daylight only) ¹	
			Estimated Hours (Month 1)	Estimated Hours (Month 2)	Estimated Hours (Month 3)	Estimated Hours (Month 4)	Estimated Hours (Month 5)	Estimated Hours (Month 6)	Duration - Months
1	Professional Geologist (PG)	\$150	10	10	10	10	10	10	\$9,000
2	Professional Engineer (PE)	\$230	10	5	5	5	5	10	\$9,200
3	Field Representative	\$90	20	720	720	720	720	20	\$262,800
	Subtotal Labor		\$5,600	\$67,450	\$67,450	\$67,450	\$67,450	\$5,600	\$281,000
4	Expenses	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$18,000
	Subtotal Monthly Direct Costs		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$18,000
5	Operational Testing	Duration - To Be Determined (Estimated 2 year maximum)						Lump Sum	\$25,000
6	Reporting	Duration - No later than 120 days after commencement of operational testing						Lump Sum	\$70,000
	Subtotal Post Construction Tasks								\$95,000
	Total								\$394,000

Construction and Testing Timeframe Notes

¹ Mob/Demob -Three days per week/8 hours each for two months

² Construction Oversight - 7 days per week/24 hours per day for 4 months

FDEP Permit Package Tasks: UIC Permit 0206302-006-UC/1X Include:

- 3) Specific Condition Section I and II - General Requirements, Site Requirements (provided by HD)
- 4) Specific Condition Section III, IV, and V - General, Monitoring, MIT, Surface Equipment, QA/QC, Reporting Requirements, Short-Term Injection Test (provided by HD and ISS)
- 5) Specific Condition Section VI.A. - Operational Testing (provided by HD and ISS)
- 6) Specific Condition Section VI.B. - Monitoring (MORs to be provided by SLWSD)
- 7) Specific Condition Section VII - Abnormal Events (reporting to be provided by HD)
- 8) Specific Condition Section VIII - Emergency Disposal (reporting to be provided by HD)
- 9) Specific Condition Section IX.1. - Financial Responsibility (provided by SLWSD)
- 10) Specific Condition Section IX.2. - Financial Responsibility (reporting to be provided by HD)

The CONSULTANT shall provide the level of effort for each task order in tabulated client format, also referred to as "Appendix A-1"

1.2 CONSULTANT's compensation shall not include overtime pay without the prior written authorization of OWNER. Authorized overtime pay shall not include premium rates for such overtime.

1.3 Direct non-salary expenses shall be compensated in accordance with the terms of the Contract, which provides for reimbursable expenses, provided such expenses are reasonable and previously authorized by the OWNER.

ST. LUCIE WEST SERVICES DISTRICT HUMAN TRAFFICKING AFFIDAVIT

In compliance with Section 787.06 (13), Florida Statutes, this affidavit must be completed by an **officer or representative of a nongovernmental entity** that is executing, renewing, or extending a contract with St. Lucie West Services District a Community Development District (the "Governmental Entity").

The undersigned, on behalf of the entity listed below (the "Nongovernmental Entity"), hereby attests under penalty of perjury as follows:

1. The Nongovernmental Entity does not use *coercion for labor or services*, as such italicized terms are defined in Section 787.06, Florida Statutes, as may be amended from time to time.
2. If, at any time in the future, the Nongovernmental Entity uses coercion for labor or services, it will immediately notify the Governmental Entity, and no contracts may be executed, renewed, or extended between the parties.
3. I understand that I am swearing or affirming under oath the truthfulness of the claims made in this affidavit and that the punishment for knowingly making a false statement includes fines and/or imprisonment.
4. The Affiant is authorized to execute this Affidavit on behalf of the Nongovernmental Entity.

Nongovernmental Entity:

Officer or Representative Printed Name:

Title:

Officer or Representative Signature:

HYDRO DESIGNS
JIMMIE WILLIS
PRESIDENT/OWNER
Jimmie Willis Date: 5/8/2025

STATE OF FLORIDA COUNTY OF ST. LUCIE

The foregoing instrument was acknowledged before me this 7 day of MAY, 2025,
by means of X physical presence, or ___ online notarization by LISA BEANS AIMEE WILLIS
who is personally known to me or has produced _____ as
identification.

(Affix Notary Stamp or Seal Below)



Alsa Bear

Notary Public Signature

St. Lucie West Services District

Board Agenda Item

Tuesday, December 2, 2025

Item

DM 2 Consider Approval of the SCADA System Software Upgrade Proposals from Integration Services, Inc.

Summary

Provided for your review and consideration are three proposals from Integration Services, Inc (ISI) for software procurement, configuration, and testing for the entire utility plant process systems. These proposals together are one project, and therefore require Board approval.

ISI has been the District's SCADA Integrator since 1998. SCADA stands for Supervisory Control and Data Acquisition. This is used for all our controls and monitoring for water, sewer, irrigation, and stormwater systems.

These upgrades are necessary for the Water Treatment Plant Redundancy Improvements Project.

This Project shall be done in phases over a period of 9 to 12 months for the total not to exceed price of \$106,189.00.

Recommendation

Staff recommend the approval of the proposals #2025-17A, 2015-17B, 2015-17C from Integration Services Inc. for the total not-to-exceed price of \$106,189.00.

District Manager: **Joshua C Miller**

Public Works Director/Assistant District Manager: **Gerard Rouse**

Assistant Utilities Director: **TJ Bayer**

Chief Water Treatment Plant Operator: **Rick Riniolo**

Chief Wastewater Treatment Plant Operator: **Ben Portney**

Budget Impact

Project Number: **SW098**

ORG Number: **5-38015**

Available Project Budget: \$25,764,021.00

This Project: \$106,189.00

Available Balance: \$25,657,832.00

Board Action

Moved by:

Seconded by:

Action Taken:

Integration Services, Inc.

Advanced Process Automation

1806 Asher Road

Lakeland FL 33813

www.integration-services.biz

Phone: (863) 647-3133

Cell: (863) 409-7339

October 13, 2025

To: St. Lucie West Services
450 SW Utility Drive
Port St. Lucie, FL 34986

Attn: Mr. Joshua Miller, District Manager

Reference: Upgrade Existing Utility Campus Process Graphics to Ignition 8.1.44.

Scope: Move all utility campus process systems on to Ignition 8.1.44. Test each PLC system and its associated SCADA software tags to verify proper operation in the upgraded software environment.

Engineer: No hard I&C specification, Infrastructure upgrade, owner managed.

ISI Project: 2025-17A, SCADA System Ignition Software upgrade for utility campus process systems.

Gentlemen:

Integration Services, Inc. (ISI) is pleased to provide this proposal for the above referenced project. Integration Service will provide system integration services that meet the defined project scope. ISI is currently the owner's systems integrator and as such has previously developed all the PLC, HMI, and computer-based reporting and software configuration standards at the St. Lucie West Services Districts utility plants. ISI will implement this project employing the standards already installed and accepted at this plant.

This proposal is confidential to Integration Services, Inc. for the express purpose of bidding the subject project. The information herein may not be disclosed to any other parties without the prior written permission of Integration Services, Inc. Integration Services, Inc. "Services Contract Terms and Conditions" apply to this proposal.

Our scope of supply for the systems integration is as per the detailed project scope provided late in this document.....

PROJECT FIXED FEE PRICE:

TOTAL PRICE: \$ 14,506.00

Project Scope

The scope of work defined here in is derived from the "Project review and defined scope to complete" Document of September 09, 2025. The over all scope defines four steps required to complete the major upgrade of the utilities Ignition based SCADA System software to version 8.1.44.

The current running ignition application for the district's operation has been converted from 7.9.21 to 8.1.44. It is running on the backup gateway virtual machine SCADA-GW2. Last month we tested the Ignition OPC to A/B PLC communication for tags and evaluated the existing graphics for the Main IR pumpstation and Irrigation controls. There were a few tag related errors noted in the system logs that need to be resolved but overall, the system works fine with the new software version.

The existing campus-based process graphics (RO Plant, High Service, Wastewater & The Main IR PS) PLC tags need to be verified by enabling each PLC device topic in the new ignition version (SCADA-GW2) and evaluating the graphics, tags and any system log errors to verify proper operation and accurate data collection.

If errors are discovered as a result of the upgrade process ISI will identify the errors, document the errors and issues they cause and provide additional pricing to resolve them on a process-by-process area basis.

Also during this process, the historical data base will remain on the old system and continue to receive its data stream from the old version of Ignition, 7.9.21. This will cause blank durations of data in the historian for the process areas as each processes PLC and its tags are tested on the new version of the software.

After each process area and its associated PLC and tags are verified, the historical data will be changed to acquire its tag data from the new version of Ignition. As part of this cut over the historical data base file will be restarted from scratch so that any tag structure changes will be incorporated into the data base upon its creation.

Also after each process area and its associated PLC and tags are verified, the ignition view client software running on control room work station and operation personnel laptops will be upgraded to the 8.1.44 ignition version and tested with the new SCADA-GW2 ignition gateway server.

Computer Equipment None included...

Software

Software changes will be made to the SCADA system in the process of upgrading the Ignition software from version 7.9.21 to 8.1.44. Most of those changes have already been applied by creating the new SCADA-GW2 gateway server with version 8.1.44 of the ignition software.

During testing of the 8.1.44 Ignition tag data base there may be minor changes required to get the desired functionality from the system that do not require significant effort. If this is the case those changes will be incorporated during this project effort at no additional cost.

If issues arise that will require significant effort to resolve ISI will identify the errors, document the errors and issues they cause and provide additional pricing to resolve them on a process-by-process area basis if necessary.

Panel Equipment None included...

Fiber Equipment None included...

Integration Services shall provide the following control system engineering services:

1) Software Configuration services:

- a) ISI will schedule with each process department (Wastewater, Irrigation and Water Plant) a period (Two Days) where operations will control their process equipment via a test work station running the new version of the Ignition 8.1.44 view client. During this period operation personnel will be required to note and log any issues and/or errors that may occur with the ignition SCADA control software interface.
- b) ISI will supply the pre-configured test work station and configure the Ignition software to read and write its tag data via the new SCADA-GW2 gateway server. ISI will configure the historical data acquisition function to not store data during the tag test period.
- c) ISI will review all tags associated with the current process area being tested to verify screen symbol color changes are correct, alarms are correct and personnel notifications are correct.
- d) Upon completion of the tag test for all utility campus process areas ISI will load the ignition 8.1.44 view client software on all control room and operator laptops. The view clients will be configured to connect to the new SCADA-GW2 ignition gateway server. All utility campus PLC topics will be enabled on the new version gateway and historical data archiving will be enabled on the new ignition version.
- e) ISI will disable all utility campus PLC topics and historical data logging on the old Ignition 7.9.21 SCADA-GW1 server. The SCADA-GW1 server will continue to provide MQTT telemetry tags for the new SCADA-GW2 ignition 8.1.44 server to read and write so that the graphics can be moved over to the ignition 8.1.44 view application. Redirecting the MQTT tags from the old version to the new version is to be completed under a different project effort.

2) Work Station Configuration services:

- a) ISI will provide configuration services to load the 8.1.44 version view client software on the district's existing work stations and configure them to connect to the new ignition 8.1.44 version gateway.

3) Testing included:

- a) Field testing of each utility campus PLC systems SCADA system tags and process graphics.
- b) Field testing of the control room operator work stations and their connectivity as Ignition clients.

-
- c) Verification of all existing SCADA system functions, Process graphics displays, Historical Data storage, remote notification system, production reports and all graphical interface functions.

4) Onsite Services

- a) Coordination services with the plant operation and management staffs to place the new SCADA system Servers in operation with the existing work stations and test all SCADA system functionality.

5) Warranty services for a period of 12 months after installation

- a) Warranty and Maintenance service as per the existing services contract.

It is important to note that this upgrade project must be coordinated to dovetail with other ongoing capital expansion project current underway. The upgrades defined in this proposal are required prerequisites for the deployment of the new Ignition version 8.1.44 with perspective graphics module to support tablet and smart phone.

Service Notes

The owner should be aware that during the onsite upgrade/testing of the SCADA-GW2 Ignition 8.1.44 server the existing production reporting system will not be fully functional. Also, during specific times, when deploying the individual process areas on the new SCADA-GW2 Server and while moving the SCADA System operations from the old SCADA-GW1 Ignition 7.9.21 Server to the new SCADA-GW2 Ignition 8.1.44 Server the remote notification system and all historical data acquisition function will be non-operational.

ISI personnel will do everything possible to minimize the production data gaps and notification system outages incurred during the SCADA system software upgrade process. Also, ISI personnel will require extended work hours access to the owners SCADA system servers during the onsite phase of this project to minimize the duration of this project effort.

This proposals scope of services does not include moving or testing tag data or graphics relating to all utility assets that are services as part of the SCADA system MQTT based telemetry system. The moving and testing of the MQTT based telemetry assets are covered under a separate proposal, Project 2025-17B.

It is important to note that the owner's operations department must have the process equipment ready for start-up including the availability of power, water, flow, etc. This will allow for a timely start-up procedure. Any return trips to the jobsite, or additional time required as a result of the owner's failure to be prepared for start-up and system testing will be charged at the current demand service rate.

MISCELLANEOUS:

The following items are **not included** in this proposal and shall be the responsibility of others:

Any new or upgrades to any existing software currently running on the SCADA servers that is not specifically defined in this proposal. All existing applications, the data base software version and MS server operating systems will be carried forward in their current versions.

TERMS: As per the existing ISI SLWSD services contract.

TAXES: SALES TAXES ARE NOT INCLUDED IN THE ABOVE PRICES.

SHIPMENTS: All partial equipment shipments will be invoiced as shipped with payment terms as stated above.

This proposal shall be valid for ninety (90) days from proposal date.

Should you have any questions or concerns, please contact me, **Brian Callahan at 863-647-3133.**

Thank you for considering our equipment and services for your project.

Very truly yours,
Integration Services, Inc.

Brian K. Callahan

Brian K. Callahan
Sr. Systems Engineer

Integration Services, Inc.

Advanced Process Automation

1806 Asher Road

Lakeland FL 33813

www.integration-services.biz

Phone: (863) 647-3133

Cell: (863) 409-7339

October 21, 2025

To: St. Lucie West Services
450 SW Utility Drive
Port St. Lucie, FL 34986

Attn: Mr. Joshua Miller, District Manager

Reference: Upgrade Existing Remote Process Graphics to Ignition 8.1.44.

Scope: Move all utility remote process systems to Ignition 8.1.44. Test each PLC system and its associated SCADA software tags to verify proper operation in the upgraded software environment.

Engineer: No hard I&C specification, Infrastructure upgrade, owner managed.

ISI Project: 2025-17B, SCADA System Ignition Software upgrade for remote process systems.

Gentlemen:

Integration Services, Inc. (ISI) is pleased to provide this proposal for the above referenced project. Integration Service will provide system integration services that meet the defined project scope. ISI is currently the owner's systems integrator and as such has previously developed all the PLC, HMI, and computer-based reporting and software configuration standards at the St. Lucie West Services Districts utility plants. ISI will implement this project employing the standards already installed and accepted at this plant.

This proposal is confidential to Integration Services, Inc. for the express purpose of bidding the subject project. The information herein may not be disclosed to any other parties without the prior written permission of Integration Services, Inc. Integration Services, Inc. "Services Contract Terms and Conditions" apply to this proposal.

Our scope of supply for the systems integration is as per the detailed project scope provided late in this document.....

PROJECT FIXED FEE PRICE:

TOTAL PRICE: \$ 48,745.00

Project Scope

The scope of work defined here in is derived from the "Project review and defined scope to complete" document relating to the upgrade of the SCADA systems ignition software dated September 09, 2025. The overall scope defines four steps required to complete the major upgrade of the utilities Ignition based SCADA System software to version 8.1.44. This is the scope of work for phase #2.

The current running ignition application for the district's process operations has been converted from software version 7.9.21 to 8.1.44. It is running on the backup gateway virtual machine SCADA-GW2. In late August we tested the Ignition OPC to A/B PLC communication for tags and evaluated the existing graphics for the Main IR pumpstation and Irrigation controls. There were a few tag related errors noted in the system logs that need to be resolved but overall, the system works fine with the new software version.

The existing remote-based process graphics (Lift Station Collection System, Storm Water Control and part of the Irrigation Distribution System) MQTT Telemetry tags need to be verified by mapping the Ignition 7.9.21 MQTT tags to the new (SCADA-GW2) Ignition 8.1.44 OPC tag server and evaluating the graphics, tags and any system log errors to verify proper operation and accurate data collection.

If errors are discovered because of the upgrade process ISI will identify the errors, document the errors and issues they cause and provide additional pricing to resolve them on a process-by-process area basis.

Also, during this process, the historical data base will run on the new system and will receive its data stream from the new version of Ignition, 8.1.44. This will cause blank durations of data in the historian for the remote asset process areas as each processes PLC and tags are tested on the new version of the software.

As each remote units MQTT tags are mapped to graphic symbol tags on the new software's gateway the values that are historized will be repopulated in the historian data base from the point of conversion forward. Data values collected during the period that the MQTT tags still point to graphic symbol tags on the old version gateway will be lost. The data values that will be affected during this process are lake levels, Lake Ernie flow and pressure, the interconnect and high service distribution pressure values coming from lift station locations.

After each process area and its associated MQTT and graphic symbol tags are verified, the ignition view client software running on work station and operation personnel laptops will be upgraded to the 8.1.44 ignition version and tested with the new SCADA-GW2 ignition gateway server.

At the end of this project the utilities SCADA system will be completely moved over to ignition version 8.1.44 except for the MQTT Engine and Distributor functions. These functions will remain on the SCADA-GW1 gateway (7.9.21) with the new SCADA-GW2 gateway (8.1.44) interfacing with the remote assets via the 7.9.21 OPC tag server as a connected OPC client.

Moving the MQTT Engine and Distributor function to ignition version 8.1.44 requires upgrading the remote Moxa / Ignition on the edge hardware platform at each remote site to a 64 bit hardware platform. This project effort is covered under a different proposal, project 2025-19.

Computer Equipment None included...

Software

Software changes will be made to the SCADA system in the process of upgrading the Ignition software from version 7.9.21 to 8.1.44. Most of those changes have already been applied by creating the new SCADA-GW2 gateway server with version 8.1.44 of the ignition software.

To affect the transfer of MQTT based data from the old software version (SCADA-GW1) to the new version (SCADA-GW2) will require some significant changes to the existing Storm Water graphics tags and the irrigation system remote assets graphics tags. The changes will be to stream line existing issues and provide for dynamic tag path assignments to include tag server name as an assignable attribute.

During testing of the 8.1.44 Ignition tag data base there may be minor changes required to get the desired functionality from the system that do not require significant effort. If this is the case those changes will be incorporated during this project effort at no additional cost.

If issues arise that will require significant effort to resolve ISI will identify the errors, document the errors and issues they cause and provide additional pricing to resolve them on a process-by-process area basis if necessary.

Panel Equipment None included...

Fiber Equipment None included...

Integration Services shall provide the following control system engineering services:

1) **Software Configuration services:**

- a) ISI will review and modify as needed all user defined templates currently in use in the ignition software associated with the utilities remote process areas. The UDT's will be modified to accept and support dynamic tag path configuration to be capable of reading and writing MQTT tags on the old ignition 7.9.21 gateway server from the new ignition 8.1.44 gateway server.
- b) ISI will schedule with each process department (Lift Stations, Irrigation and Storm Water) a period (Two Days) where operations will control their process equipment via a test work station running the new version of the Ignition 8.1.44 view client. During this period operation personnel will be required to note and log any issues and/or errors that may occur with the ignition SCADA control software interface.
- c) ISI will supply the pre-configured test work station and configure the Ignition software to read and write its tag data via the new SCADA-GW2 gateway server. ISI will configure the historical data acquisition function to not store data during the tag test period.
- d) ISI will review all tags associated with the current process area being tested to verify screen symbol color changes are correct, alarms are correct and personnel notifications are correct.
- e) Upon completion of the tag test for all remote utility process areas ISI will load the ignition 8.1.44 view client software on all operator laptops and work station computers. The view clients will be configured to connect to the new SCADA-GW2 ignition gateway server. All remote utility MQTT based tag topics will continue to be provided by the old 7.9.21 ignition gateway until such time that each remote panel has it Moxa UC-8112A ignition on the edge unit upgraded to a UC-2222A-T-US unit.

- f) ISI will maintain functionality of all MQTT based remote tag providers on the old Ignition 7.9.21 SCADA-GW1 server. The SCADA-GW1 server will continue to provide MQTT telemetry tags for the new SCADA-GW2 ignition 8.1.44 server to read and write so that the graphics can be moved over to the ignition 8.1.44 view application. Redirecting the MQTT tags from the old version to the new version is to be completed under a different project effort.
 - g) ISI will decommission all process graphics, Menu navigation system, historical data collection, alarm notification and process reporting on the old 7.9.21 gateway server. All MQTT engine and distributor functions will remain operational until the utility executes the Moxa unit upgrade project covered under a separate proposal.
- 2) Work Station Configuration services:
- a) ISI will provide configuration services to load the 8.1.44 version view client software on the district's existing work stations and tablet computers, they will be configured to connect to the new ignition 8.1.44 version gateway (SCADA-GW2).
- 3) Testing included:
- a) Field testing of each utility remote PLC's SCADA system tags and process graphics.
 - b) Field testing of the operator work stations for remote process areas and their connectivity as Ignition clients.
 - c) Verification of all existing SCADA system functions, Process graphics displays, Historical Data storage, remote notification system, production reports and all graphical interface functions.
- 4) Onsite Services
- a) Coordination services with the plant operation and management staffs to place the new SCADA system 8.1.44 Gateway server in operation with the existing work stations and test all SCADA system functionality.
- 5) Warranty services for a period of 12 months after installation
- a) Warranty and Maintenance service as per the existing services contract.

It is important to note that this upgrade project must be coordinated to dovetail with other ongoing capital expansion project current underway. The upgrades defined in this proposal are required prerequisites for the deployment of the new Ignition version 8.1.44 with perspective graphics module to support tablet and smart phone-based graphics.

Service Notes

The owner should be aware that during the onsite upgrade/testing of the SCADA-GW2 Ignition 8.1.44 server the existing production reporting system will not be fully functional. Also, during specific times, when deploying the individual remote process areas on the new SCADA-GW2 Server and while moving the SCADA System operations from the old SCADA-GW1 Ignition 7.9.21 Server to the new SCADA-GW2 Ignition 8.1.44 Server the remote notification system and all historical data acquisition function will be non-operational.

ISI personnel will do everything possible to minimize the production data gaps and notification system outages incurred during the SCADA system software upgrade process. Also, ISI personnel will require extended work hours access to the owners SCADA system servers during the onsite phase of this project to minimize the duration of this project effort.

This proposals scope of services does not include upgrading or changing hardware or software located at the remote process areas, (Lift Stations, Well Field RTU's, Storm Water Gates or remote Irrigation system assets). The Upgrading or changing and testing of the MQTT based remote telemetry assets is covered under a separate proposal, Project 2025-19.

It is important to note that the owner's operations department must have the process equipment ready for start-up including the availability of power, water, flow, etc. This will allow for a timely start-up procedure. Any return trips to the jobsite, or additional time required as a result of the owner's failure to be prepared for start-up and system testing will be charged at the current demand service rate.

MISCELLANEOUS:

The following items are **not included** in this proposal and shall be the responsibility of others:

Any new or upgrades to any existing software currently running on the SCADA servers that is not specifically defined in this proposal. All existing applications, the data base software version and MS server operating systems will be carried forward in their current versions.

TERMS: As per the existing ISI SLWSD services contract.

TAXES: SALES TAXES ARE NOT INCLUDED IN THE ABOVE PRICES.

SHIPMENTS: All partial equipment shipments will be invoiced as shipped with payment terms as stated above.

This proposal shall be valid for ninety (90) days from proposal date.

Should you have any questions or concerns, please contact me, **Brian Callahan at 863-647-3133.**

Thank you for considering our equipment and services for your project.

Very truly yours,
Integration Services, Inc.

Brian K. Callahan

Brian K. Callahan
Sr. Systems Engineer

Integration Services, Inc.

Advanced Process Automation

1806 Asher Road

Lakeland FL 33813

www.integration-services.biz

Phone: (863) 647-3133

Cell: (863) 409-7339

November 4, 2025

To: St. Lucie West Services
450 SW Utility Drive
Port St. Lucie, FL 34986

Attn: Mr. Joshua Miller, District Manager

Reference: Revise the SCADA applications menu navigation system.

Scope: Revise the existing SCADA system application menu system to use memory resident retentive tags instead of a connected data base file. Add additional user and role management pages for the utility's self-management of personnel access.

Engineer: No hard I&C specification, Infrastructure upgrade, owner managed.

ISI Project: 2025-17C, SCADA System Ignition Software application upgrade for memory resident menu navigation system.

Gentlemen:

Integration Services, Inc. (ISI) is pleased to provide this proposal for the above referenced project. Integration Service will provide system integration services that meet the defined project scope. ISI is currently the owner's systems integrator and as such has previously developed all the PLC, HMI, and computer-based reporting and software configuration standards at the St. Lucie West Services Districts utility plants. ISI will implement this project employing the standards already installed and accepted at this plant.

This proposal is confidential to Integration Services, Inc. for the express purpose of bidding the subject project. The information herein may not be disclosed to any other parties without the prior written permission of Integration Services, Inc. Integration Services, Inc. "Services Contract Terms and Conditions" apply to this proposal.

Our scope of supply for the systems integration is as per the detailed project scope provided late in this document.....

PROJECT FIXED FEE PRICE:

TOTAL PRICE: \$ 42,938.00

Project Scope

The scope of work defined here in is derived from the “Project review and defined scope to complete” document relating to the upgrade of the SCADA systems ignition software dated September 09, 2025.

From the original implementation of Ignition 7.6.1 for the district in 2013 there are a few things about the SCADA applications design that should be reviewed and changes considered to improve the reliability and operation of the system. The menu navigation system being based in an SQL data base is the biggest issues for single point of failure.

The scope of work defined in this proposal will provide for a review and rework of the existing Ignition application menu system. The current implementation of the SCADA applications menu system uses an external SQL data base file with several tables that define personnel access by departments and position, alarm window contents by process areas, history trend configurations by process areas and a few other aspects of the ignition SCADA software application menu system.

At the time that the district adopted Ignition this was the only way that we could convert the existing Wonderware Application Server Based system to Ignition and maintain the functionality of the wonderware SCADA software application converted to Ignition 7.6.1. The 7.6.1 version of ignition did not support memory retentive tag types. With the ignition upgrades that have occurred since 2013 between version 7.6.1 and where we are now at 8.1.44 the product will support a retentive tag-value based application.

The new version of the navigation will be completely self-contained in the SCADA software application using retentive and memory resident tags and application scripting. Also, the configuration and upkeep for personnel changes will be accessible by utility management so that management can delete, change or add users to the system through controlled access screens accessible in the SCADA application.

Computer Equipment None included...

Software

The software changes to be made to the SCADA system in the process of converting the districts SCADA application menu system will delete the current SQL c_Ignition_Navigation.mdf data base file and replace its contents with memory resident retentive tags so that the applications navigation structure is self-contained within the application. This will make the SCADA application inclusive to its self and non-reliant on additional software applications running to work properly.

The changes to the SCADA application associated with this work are significant and can best be accomplished during the overall software upgrade to version 8.1.44. By doing this while upgrading the software version any significant changes to scripting and or tag structures can be easily accommodated during the development process.

The development of the new self-contained application menu navigation system will include the addition of new graphics screens to allow the districts management personnel to self-manage the deletion, addition and group assignment of operations personnel due to personnel turn over in the future.

Panel Equipment None included...

Fiber Equipment None included...

Integration Services shall provide the following control system engineering services:

1) **Software Configuration services:**

- a) ISI will review and modify as needed all scripting and Ignition tags to remove the current external menu navigation data base and replace it with an internal memory resident replacement with retentive ignition tags and scripting.
- b) The new ignition tag-based menu navigation system will duplicate all of the functions of the existing data base version. Process graphics navigation by department or personnel roles, process area alarm window configurations, historical
- c) and also add additional graphics for management personnel to delete and add operation personnel as needed due to turnover.
- d) The new menu navigation system will be developed in ignition version 8.1.44 and be tested and verified before being deployed in the field.
- e) The new menu navigation system will also include design consideration for the new perspective graphics module that is being add to the ignition system with the upgrade to version 8.1.44.

2) **Work Station Configuration services:**

- a) ISI will provide testing services to load the new SCADA application under version 8.1.44 software on the district's existing work stations and tablet computers, the new menu navigation system will be tested to verify proper access and operation under each separate operator credential set Any discrepancies discovered will be resolved before commissioning.

3) **Testing included:**

- a) Field testing of each of the utilities five process departments associated graphics displays, alarm areas and historical data displays.
- b) Verification of all existing SCADA system functions, Process graphics displays, Historical Data storage, remote notification system, production reports and all graphical interface functions.

4) **Onsite Services**

- a) Coordination services with the plant operation and management staffs to place the new SCADA system 8.1.44 process graphics menu navigation system in operation with the existing work stations and test all SCADA system functionality.

5) **Warranty services for a period of 12 months after installation**

- a) Warranty and Maintenance service as per the existing services contract.

It is important to note that this upgrade project must be coordinated to dovetail with other ongoing capital expansion project current underway. The upgrades defined in this proposal are not prerequisites for the deployment of the new Ignition version 8.1.44 with perspective graphics module to support tablet and smart phone-based graphics.

Service Notes

ISI personnel will do everything possible to minimize the production data gaps and notification system outages incurred during the SCADA system software upgrade process. Also, ISI personnel will require extended work hours access to the owners SCADA system servers during the onsite phase of this project to minimize the duration of this project effort.

This proposals scope of services does not include upgrading or changing hardware or software located at the remote process areas, (Lift Stations, Well Field RTU's, Storm Water Gates or remote Irrigation system assets). The Upgrading or changing and testing of the MQTT based remote telemetry assets is covered under a separate proposal, Project 2025-19.

It is important to note that the owner's operations department must have the process equipment ready for start-up including the availability of power, water, flow, etc. This will allow for a timely start-up procedure. Any return trips to the jobsite, or additional time required as a result of the owner's failure to be prepared for start-up and system testing will be charged at the current demand service rate.

MISCELLANEOUS:

The following items are **not included** in this proposal and shall be the responsibility of others:

Any new or upgrades to any existing software currently running on the SCADA servers that is not specifically defined in this proposal. All existing applications, the data base software version and MS server operating systems will be carried forward in their current versions.

TERMS: As per the existing ISI SLWSD services contract.

TAXES: SALES TAXES ARE NOT INCLUDED IN THE ABOVE PRICES.

SHIPMENTS: All partial equipment shipments will be invoiced as shipped with payment terms as stated above.

This proposal shall be valid for ninety (90) days from proposal date.

Should you have any questions or concerns, please contact me, **Brian Callahan at 863-647-3133.**

Thank you for considering our equipment and services for your project.

Very truly yours,
Integration Services, Inc.

Brian K. Callahan

Brian K. Callahan
Sr. Systems Engineer

St. Lucie West Services District

Board Agenda Item Tuesday, December 2, 2025

Item

DM 3 Consider Approval of the Telemetry Hardware & Software Upgrades Proposal from Integration Services, Inc.

Summary

Provided for your review and consideration are three proposals from Integration Services, Inc (ISI) for hardware procurement, installation, configuration, and testing for all 74 remote SCADA locations. These locations consist of Stormwater Gates, Irrigation Pump stations, Well Sites, and Utility Lift Stations.

ISI has been the District’s SCADA Integrator since 1998. SCADA stands for Supervisory Control and Data Acquisition. This is used for all our controls and monitoring for water, sewer, irrigation, and stormwater systems.

This Proposal is for replacement of existing hardware that is no longer supported and no longer available.

This Project shall be funded by the General Fund R&R and Utility Fund R&R for the not to exceed price of \$144,430.00.

Recommendation

Staff recommend the approval of the proposal #2025-19 from Integration Services Inc. for the not-to-exceed price of \$144,430.00.

District Manager: Joshua C Miller
Public Works Director/Assistant District Manager: Gerard Rouse
Assistant Utilities Director: TJ Bayer

Budget Impact

Project Number: Utility Fund R&R	Available Project Budget: \$215,833.00
ORG Number: 5-37009	This Project: \$117,105.41
	Available Balance: \$98,727.59
Project Number: General Fund R&R	Available Project Budget: \$97,464.68
ORG Number: 1-46001	This Project: \$27,324.59
	Available Balance: \$70,140.09

Board Action

Moved by:	Seconded by:	Action Taken:
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Integration Services, Inc.
Advanced Process Automation

1806 Asher Road
Lakeland FL 33813

Phone: (863) 647-3133
Fax: (863) 647-3133

October 30, 2025

To: St. Lucie West Services District

Attn: Mr. Joshua Miller, District Manager

Reference: **Upgrade Moxa Telemetry Hardware and Software to version 8.1.44.**

Scope: Procure, Pre-configure with Ignition on the Edge version 8.1.44 and deploy 74 Moxa UC-2222A-T-US concentric communication controllers to existing remote utility process assets.

ISI Project: 2025-19, Upgrade existing remote asset Moxa telemetry hardware to UC-2222A-T-US and Ignition on the edge software to version 8.1.44.

Gentlemen:

Integration Services, Inc. (ISI) is pleased to offer this proposal for system Integration services that meet the requirements as discussed with the owner's representative and defined in the scope section of this proposal for the supply and installation of seventy-four (74) new Moxa UC-2222A-T-US concentric communication modules for remote utility process assets and to convert existing SCADA MQTT connectivity from ignition 7.9.21 to ignition 8.1.44.

ISI is currently the owner's systems integrator and as such has previously developed all the PLC, HMI, computer-based reporting and software configuration standards at the Districts Utility Plants. ISI will implement this project employing the standards already installed and accepted at the Districts Plants.

This proposal is confidential to Integration Services, Inc. for the express purpose of proposing the subject project. The information herein may not be disclosed to any other parties without the prior written permission of Integration Services, Inc. Integration Services, Inc. "Services Contract Terms and Conditions" apply to this proposal.

Our scope of supply for systems integration is as per the detailed project scope provided late in this document.....

PROJECT FIXED FEE PRICE:

TOTAL PRICE: \$ 144,430.00

Project Scope:

The scope of service defined here in is derived from the "Project review and defined scope to complete" document of September 09, 2025. The over all scope defines four steps required to complete the major upgrade of the utilities Ignition based SCADA System software to version 8.1.44.

At this point in the Ignition upgrade project the SCADA system Ignition application has been verified for running with out errors on, and been converted over to run on the new version 8.1.44 gateway. The utility campus based process assets should now be running on 8.1.44 and only the remote telemetry assets are remaining as MQTT assets (Tags) on the old 7.9.21 Ignition gateway. The new 8.1.44 gateway is configured to access MQTT tags for remote telemetry from the old 7.9.21 gateway MQTT tags.

The reason for this phase of the project is to replace the existing and obsolete UC-8112A-T-US Moxa concentric communication controllers (Ignition on the Edge) units with newer UC-2222A-T-US communication controllers. The installed units are 32 bit platforms, the ignition EDGE version 8.1.44 requires a 64 bit platform.

The services and materials provided for in this proposal represent Phase #4 of the overall scope of work to upgrade the Ignition software to version 8.1.44. This phase of the projects scope will provide seventy-four new UC-2222A-T-US Moxa 64 Bit Concentric Communication controllers (Edge Units) to be preconfigured and installed into the existing remote SCADA assets, (Lift Stations, Storm Water Gates, Surface Well RTUs, Lake Ernie and the interconnect).

The new Edge Units will be preconfigured with ignition Edge version 8.1.44 and each unit will be pretested to connect to the new SCADA-GW2 ignition 8.1.44 MQTT distributor and engine via the districts existing Verizon cellular telemetry network. Prior to installation in the field each edge unit will be configured for the specific site it will services and have its MQTT data source changed in the ignition gateway SCADA-GW2 to communicate via the new 8.1.44 MQTT distributor and engine.

The new Edge units will be deployed in groups of five to eight units at a time. As each new Moxa unit is deployed to a specific remote site its associated graphics symbol tags in the Ignition 8.1.44 gateway will be redirected to the local MQTT tag base and the corresponding MQTT tags in the old Ignition 7.9.21 gateway server will be deleted.

The new Moxa units will be deployed by departments. The order of occurrence will be determined by the utility's personal. ISI would prefer to execute the field deployment starting with Lift Station first, then Storm Water Gates and Irrigation system assets last.

Equipment:

Integration Services (ISI) will be furnishing the Seventy-Four (74) new Moxa UC-2222-T-US concentric communication controllers required for this prosed scope of service.

Panel Equipment we include...**Panels**

- a) This proposal does not include any new control panels. Modification will be made to existing RTU and control panels as needed to accommodate the new Moxa UC-2222A-T-US communication equipment.

Process Instrumentation Equipment we include...**Instruments**

- a) This proposal does not include any new process instruments.

Engineering Integration Services provided shall include the following:**Engineering meetings:**

- a) Project progress meetings, (3) total

Engineering submittals:

- a) Revised RTU & Control Panel drawing Submittal, Manufactures Catalog Cut sheets for new hardware, Revised shop drawings for RTU and control panels with new Moxa equipment.
- b) O & M Manual with as built drawings representing the completed system.

Programming and Configuration included:

- a) Base Debian software load and configuration of a UC-2222-T-US moxa unit to build a template and make a derived image that can be used to load all of the new Moxa units from.
- b) Configuration of the new Ignition 8.1.44 gateway MQTT distributor and Engine modules to setup the Ethernet layer four MQTT transport protocol.
- c) Configuration and programming of new Moxa UC-2222A-T-US telemetry equipment to connect to the new version 8.1.44 gateway.
- d) Configuration and programming of the new Ignition 8.1.44 gateway to redirect all MQTT based telemetry tag updates and remote asset graphic symbol tags to the new local MQTT Distributor tags instead of via the old 7.9.21 Ignition gateway MQTT tag base.

Testing included:

- a) Shop testing of Moxa UC-2222A-T-US communication controller configurations and network protocols prior to deployment of new equipment in the owner's production environment.
- b) Field testing of the new Moxa UC-2222A-T-US communication controller equipment and verification of ethernet connectivity to the plants SCADA system server.

Onsite Services

- a) Coordination of installation and commissioning services with the owners' operations and maintenance personnel.
- b) Maintenance personnel training on the up keep and maintenance of the new Moxa equipment.

Warranty services for a period of 12 months after installation

- a) Warranty and Maintenance service. Parts and labor for replacement of defective manufactures parts and or correction of installation or configuration errors.

This proposal shall be valid for ninety (90) days from proposal date.

Service Notes

The owner shall coordinate the work of the systems supplier's service personnel with any subcontractors during calibration and acceptance of the system.

It is important to note that the owner must have the equipment ready for start-up including the availability of power, water, flow, etc. This will allow for a timely start-up procedure. Any return trips to the jobsite, or additional time required because of the owners or the owner's contractor's failure to be prepared for start-up will be charged at the current demand service rate.

MISCELLANEOUS:

The following items are ***not included*** in this proposal and shall be the responsibility of others:

General Exclusions

- Furnishing of any equipment specified to be provided other than those specifically included within this proposal.
- Field installation of equipment including furnishing of stands, brackets, mounting hardware, etc.
- Jobsite storage of equipment.
- Bonding cost and/or sales taxes (if applicable).

TERMS: Net 30 days after date of invoice. Invoicing shall be progressive and include payment for submittals and equipment properly stored. A schedule of values will be provided to establish progressive equipment and service values.

FREIGHT: Shipment is F.O.B. factory - full freight allowed to jobsite.

TAXES: SALES TAXES ARE NOT INCLUDED IN THE ABOVE PRICES.

SHIPMENTS: All partial equipment shipments will be invoiced as shipped with payment terms as stated above.

Should you have any questions or concerns relating to this proposal, please contact me, **Brian Callahan at 863-647-3133**.

Thank you for considering our equipment and services for your project.

Very truly yours,
Integration Services, Inc.

A handwritten signature in dark ink, appearing to read "Brian K. Callahan", written in a cursive style.

Brian K. Callahan
Sr. Systems Engineer

St. Lucie West Services District

Board Agenda Item Tuesday, December 2, 2025

Item

DM 4 Consider Approval of Budget Amendment 2026-01 for the Utility Fund Carry Over Projects

Summary

Provided for your review and approval is Budget Amendment 2026-01 for the Utility fund carry-over projects from the previous FY.

These projects will not be completed in the first quarter of this FY, so staff is recommending amending this FY budget to recognize the encumbered funds from the previous FY.

The budget amendments will not affect the FY fund balance as these funds were shown as being encumbered or committed for in the previous FY.

The budget amendments are shown to come out of FY2025 Utility R&R Unrestricted Fund Balance and the FY2025 Utility Water Connection Fee Fund Balance in which they were encumbered and will be adjusted to this FY in the individual line items as described within the amendment worksheet.

Recommendation

Staff recommend approval of budget amendment #2026-01 for the Utility Funds as depicted in the attached worksheet.

District Manager: Joshua C Miller
Public Works Director/Assistant District Manager: Gerard Rouse

Budget Impact

Project Number: Available Project Budget:
ORG Number: This Project:
Available Balance:

Board Action

Moved by:	Seconded by:	Action Taken:
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ST LUCIE WEST SERVICE DISTRICT

Internal Budget Adjustment

BUDGET ADJUSTMENT: FY2026-01

FROM: Joshua Miller

DATE: 12/2/2025

Information and Description for Action:

Utility Fund adjustments for FY2026 that are projects that were funded in FY2025 and carried forward in FY2026 some of these projects were encumbered in FY2025 and some were budgeted but not encumbered by the end of FY2025 and will need to carry the funding forward to FY2026.

FROM: G/L #: Utility R&R Fund Unrestricted Fund Balance AMOUNT: \$10,127.00
Proj: UGU Lift Stations Level Controllers Replacement Project Encumbered in FY2025 carried forward to FY2026.

G/L #: Utility R&R Fund Unrestricted Fund Balance AMOUNT: \$22,322.70
Proj: UGU Lift Stations Level Controllers Replacement Project Encumbered in FY2025 carried forward to FY2026.

G/L #: Utility Operating W&S Fund Unrestricted Fund Balance AMOUNT: \$63,826.00
Proj: UGU Vehicle Replacement Encumbered in FY2025 carried forward to FY2026.

G/L #: Utility Operating W&S Fund Unrestricted Fund Balance AMOUNT: \$29,980.00
Proj: Encumbered in FY2025 for Infrastructure Solutions Services-Air Header Replacement Engineering carried forward balance of project to FY2026.

G/L #: Utility Revenue Bonds Series 2024 Fund Balance AMOUNT: \$15,750.00
Proj: Encumbered in FY2025 for AqueousVets-Raw Water Pilot Study Project carried forward balance of project to FY2026.

G/L #: Utility Revenue Bonds Series 2024 Fund Balance AMOUNT: \$174,050.00
Proj: Encumbered in FY2025 for Hydro Designs LLC-IW2 Construction Engineering carried forward balance of project to FY2026.

G/L #: Utility Revenue Bonds Series 2024 Fund Balance AMOUNT: \$7,530.42
Proj: Encumbered in FY2025 for Integration Services Inc-SCADA Upgrades carried forward balance of project to FY2026.

G/L #: Utility Revenue Bonds Series 2024 Fund Balance AMOUNT: \$380,752.00
Proj: Encumbered in FY2025 for Infrastructure Solutions Services-WTP Design Criteria Engineering carried forward balance of project to FY2026.

G/L #: Utility Revenue Bonds Series 2024 Fund Balance AMOUNT: \$4,934,051.15
Proj: Encumbered in FY2025 for Youngquist Brothers LLC-Injection Well #2 Construction carried forward balance of project to FY2026.

TOTAL: \$5,638,398.27



ST LUCIE WEST SERVICE DISTRICT

Internal Budget Adjustment

TO: G/L #: 5-37007 Lift Station R&R AMOUNT: \$10,127.00
Proj: Encumbered in FY2025 for Gilson Engineering LS Level Controllers Replacements carried forward balance of project to FY2026.

G/L #: 5-37007 Lift Station R&R AMOUNT: \$22,322.70
Proj: Encumbered in FY2025 for Siemens Industry LS Level Controllers Replacements carried forward balance of project to FY2026.

G/L #: 5-32101 Equipment AMOUNT: \$63,826.00
Proj: Encumbered in FY2025 for New Crane Truck carried forward balance of project to FY2026.

G/L #: 5-26002 Engineering AMOUNT: \$29,980.00
Proj: Encumbered in FY2025 for ISS- Digester Air Header Replacement Engineering carried forward balance of project to FY2026.

G/L #: 5-38015 WTP Expansion AMOUNT: \$15,750.00
Proj: Encumbered in FY2025 for AqueousVets-Raw Water Pilot Study Project carried forward balance of project to FY2026.

G/L #: 5-38015 WTP Expansion AMOUNT: \$174,050.00
Proj: Encumbered in FY2025 for Hydro Designs LLC-IW2 Construction Engineering carried forward balance of project to FY2026.

G/L #: 5-38015 WTP Expansion AMOUNT: \$7,530.42
Proj: Encumbered in FY2025 for Integration Services Inc-SCADA Hardware Replacement carried forward balance of project to FY2026.

G/L #: 5-38015 WTP Expansion AMOUNT: \$380,752.00
Proj: Encumbered in FY2025 for Infrastructure Solutions Services-WTP Design Criteria carried forward balance of project to FY2026.

G/L #: 5-38015 WTP Expansion AMOUNT: \$4,934,051.15
Proj: Encumbered in FY2025 for Youngquist Brothers LLC-Injection Well #2 Construction carried forward balance of project to FY2026.

TOTAL: \$5,638,398.27

Board Approval Date: _____

Date

District Treasurer / Assistant District Treasurer

St. Lucie West Services District

Board Agenda Item
Tuesday, December 2, 2025

Item

DM 5 Consider Resolution 2025-08 – Annual District Goals and Objectives Report

Summary

House Bill 7013 went into effect on July 1, 2024, mandating that all Districts must establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives.

The goals and objectives must be adopted by October 1, 2024, and then Districts must rate themselves every year thereafter, beginning in 2025, and post results on their website.

Recommendation

Staff recommend adoption of Resolution 2025-08 - Annual District Goals and Objectives Report.

District Manager: Joshua C Miller

Board Action

Moved by:	Seconded by:	Action Taken:
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RESOLUTION NO. 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ST LUCIE WEST SERVICES DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, St. Lucie West Services 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 2024-15 on August 27, 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 1st 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 ST. LUCIE WEST SERVICES 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 2nd day of December, 2025.

ATTEST:

ST. LUCIE WEST SERVICES DISTRICT

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Annual Report of Performance Measures/Standards

Exhibit A

Performance Measures/Standards

Program/Activity: District Administration

Goal: Remain Compliant with Florida Law for All District Meetings

Objectives:

- Public Notice all District Regular, Special, and Public Hearing Meetings & Workshops
- Conduct All Post-Meeting Activities
- Retain All District Records in Compliance with Florida Public Records and Sunshine Laws

Performance Measures:

- All Meetings Publicly Noticed as Required (**YES**)
- Meeting Minutes and Post-Meeting Action Completed (**YES**)
- District Public 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
- Provide Annual Utility Rate Sufficiency Analysis
- 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**)
- Provide Annual Utility Rate Sufficiency Analysis (**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)
- Required Contracted Services for District Operations in Effect.
- Compliance with all Required Operational Permits
- Provide Annual Utility Engineering Certification
- Maintain an Accurate Capital Asset Database
- Proper Staffing to Perform Services of the District

Performance Measures:

- District Insurance Renewed and Active **(YES)**
- Required Contracted Services are Active For District Operations **(YES)**
- Required Operational Permits in Compliance **(YES)**
- Provide Annual Utility Engineering Certification **(YES)**
- Proper Staffing to Perform Services of the District **(YES)**

Program/Activity: District Customer Service

Goal: Provide Timely Customer Service & Records Transparency

Objectives:

- Provide 24 hr. Emergency Services for Utilities & Stormwater Customers
- Provide Timely Public Records Requests
- Provide Available Administration & Customer Service Staff
- Provide Annual Newsletters
- Maintain an Active District Website
- Provide Clear and Concise Utility Bills
- Provide a Public Building for Public Meetings

Performance Measures:

- Provide 24 hr. Emergency Services for Utilities & Stormwater Customers **(YES)**
- Provide Timely Public Records Requests **(YES)**
- Provide Available Administration & Customer Service Staff **(YES)**
- Provide Annual Newsletters **(YES)**
- Maintain An Active District Website **(YES)**
- Provide Clear And Concise Utility Bills **(YES)**
- Provide a Public Building for Public Meetings **(YES)**

St. Lucie West Services District
Board Agenda Item
Tuesday, December 2, 2025

Item

DM 6 Reserve CDD Incorporation Status Update

Summary

For your review is a Reserve CDD “RCDD” Utility Service Area Incorporation Schedule.

In early 2023, RCDD received a letter from SLWSD stating the Existing Bulk Services Agreement will expire in November 2028. Since then, SLWSD and RCDD have been working together to incorporate the RCDD water and sewer service area into SLWSD as retail customers.

This schedule has been created and shall be updated monthly moving forward.

Key Updates:

- Water & Sewer Loop Interconnects Design is nearly 50%.
- FDOT, City of PSL, and US Postal Service have been contacted relating to Easements
- Reserve CDD is working with City of PSL to re-plat their water plant site

Recommendation

District Manager: *Joshua C Miller*

Board Action

Moved by:	Seconded by:	Action Taken:
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St. Lucie West Services District
Board Agenda Item
Tuesday, December 2, 2025

Item

DM 7 Auditor Selection Committee: Consider Selection of an Auditor

Summary

At the October 7, 2025 meeting, the Board selected itself as the Audit Selection Committee, adopted the selection criteria and authorized staff to advertise for auditing services. At this time, it is necessary to again convene as the Audit Selection Committee and make a recommendation to the Board.

We received three responses to the RFP: Grau & Associates (the current auditor) James Moore, and McIntosh CPA.

Recommendation

Staff recommends that the Audit Selection Committee select Grau & Associates as their recommendation to the Board, and that the Board accept that recommendation.

Board Action

Moved by:	Seconded by:	Action Taken:
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ST. LUCIE WEST SERVICES DISTRICT
RANKING OF AUDITOR PROPOSALS
FOR FISCAL YEAR ENDING 9/30/25

		Audit Firms		
Criteria	Point Range	James Moore	Grau & Associates	McIntosh CPA
<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	7	9	8
<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	8
<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	7	9	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	8
<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	6	9	6
TOTAL POINTS	50	35	45	39
BID PRICE - 2024/2025 AUDIT		\$35,000.00	\$24,000.00	\$34,000.00
BID PRICE - 2025/2026 AUDIT		\$37,000.00	\$24,300.00	\$34,500.00
BID PRICE - 2026/2027 AUDIT		\$39,000.00	\$24,600.00	\$35,000.00
BID PRICE - 2027/2028 AUDIT		\$41,000.00	\$24,900.00	\$35,500.00
BID PRICE - 2028/2029 AUDIT		\$43,000.00	\$25,200.00	\$36,000.00
COMMENTS:		Currently the auditing firm for more than 100 Special Districts and Governmental Entities.	Currently the auditing firm for more than 300 Special Districts and Governmental Entities.	Partner has worked on audits for over 200 Special Districts and Governmental Entities.
RECOMMENDATION:		Management recommends that Grau & Associates, the current auditor, 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 \$35,070.00



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

ST. LUCIE WEST SERVICES DISTRICT

Proposal Due: November 12, 2025
4:00PM

Submitted to:

St. Lucie West Services District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Submitted by:

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

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

November 12, 2025

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates

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

Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



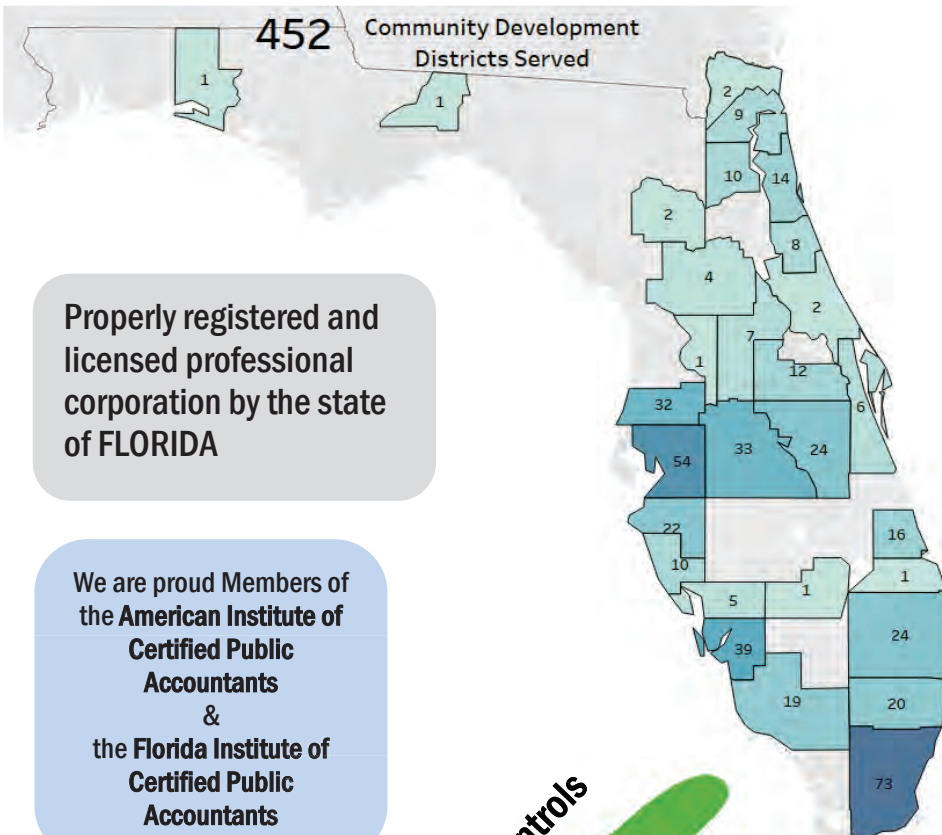
3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls



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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

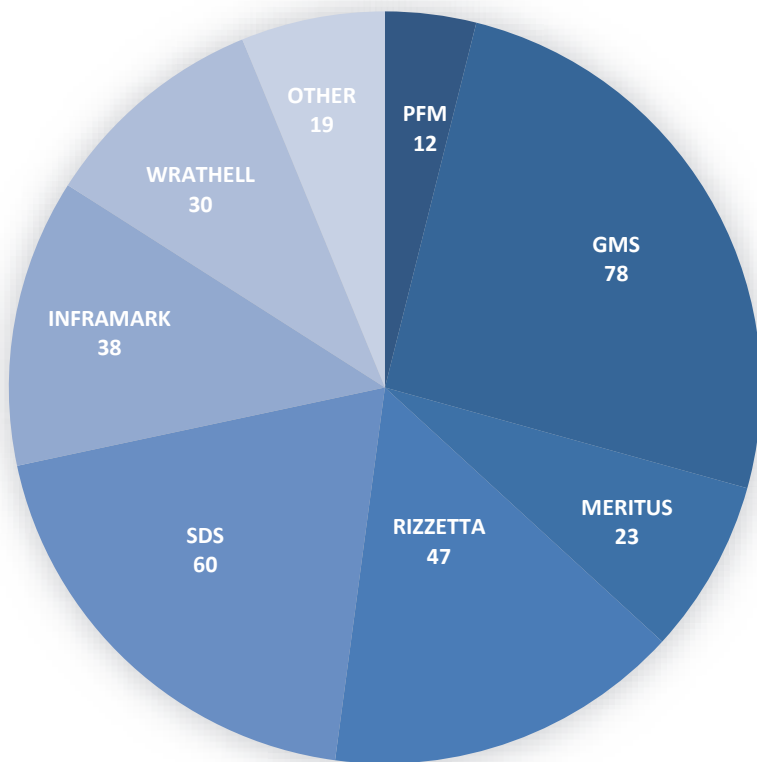
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

32 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

48 hours; Accounting,

Auditing and Other:

33 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

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

Professional Associations/Memberships

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

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

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



David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

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

Education

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

Certifications and Certificates

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

Clients Served (partial list)

(>300) Various Special Districts	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

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$24,000
2026	\$24,300
2027	\$24,600
2028	\$24,900
2029	<u>\$25,200</u>
TOTAL (2025-2029)	<u>\$123,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing St. Lucie West Services 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.**



**We're of Service to
Those Serving Others.**

PROPOSAL TO PROVIDE
ANNUAL FINANCIAL AUDITING SERVICES TO
ST. LUCIE WEST SERVICES DISTRICT



121 Executive Circle
Daytona Beach, FL 32114
386.257.4100
www.jmco.com



*Proposal to Provide Annual Financial
Auditing Services to*

St. Lucie West Services District

**For the fiscal years ending September 30, 2025, 2026, and 2027,
with an option for two additional years**

Legal Name	James Moore & Co., P.L. FEIN 59-3204548 121 Executive Circle Daytona Beach, Florida 32114 Phone: 386.257.4100 Fax: 386.252.0209 www.jmco.com
	Contacts Zach Chalifour, CPA Engagement Lead Partner Zach.Chalifour@jmco.com Brendan McKitrick, CPA, CISA Engagement Director Brendan.McKitrick@jmco.com

November 12, 2025



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AT YOUR SERVICE.
ALWAYS.

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Transmittal Letter

November 12, 2025

St. Lucie West Services District
2501A Burns Road
Palm Beach Gardens, FL 33410



To Members of the Selection Committee:

We are pleased to present our proposal to provide auditing services for the St. Lucie West Services District (District) for the fiscal years ending September 30, 2025-2027, with an option for two additional years.

This proposal presents what makes James Moore the best firm to perform your audit—highlighted by:

- » Extensive experience serving similar special districts, including the Southwest Florida Water Management District, St. Johns River Water Management District, Northwest Florida Water Management District, Big Bend Water Authority, Clay County Utility Authority, and Florida Governmental Utility Authority.
- » Familiarity with St. Lucie County through our ongoing work with the County and understanding of local government operations in the area.
- » A dedication to remaining an independent firm with decision-making being done by the team you work with, rather than the “national” office or any outside investors. We have no plans for upward mergers or acceptance of private equity investment funds that may adversely impact audit quality due to an over-emphasis on profitability.

Unmatched Expertise in Government Auditing

James Moore takes pride in our extensive experience auditing governmental entities across Florida. With a track record of serving more than **100 local governments statewide**, we have developed a deep understanding of the financial and regulatory environments that guide special districts such as yours. **Our firm previously served as the District’s independent auditor approximately twelve years ago**, giving us firsthand knowledge of your accounting systems, operational structure, and reporting requirements. This familiarity allows us to deliver a highly efficient and value-added audit process from day one.

We also **currently serve as the independent auditor for St. Lucie County**, further strengthening our understanding of the County’s governmental framework, compliance environment, and financial reporting landscape. This ongoing relationship enhances our ability to coordinate seamlessly with regional stakeholders and bring informed perspectives to the District’s audit engagement.

To ensure the highest level of service, we have built a **dedicated Government Services Team** composed of professionals who specialize exclusively in governmental auditing. Their expertise is shaped by years of hands-on experience, active participation in industry associations, and continuous professional education in governmental accounting and auditing standards. This ensures our team remains current on evolving GASB pronouncements, single audit requirements, and other regulatory developments.

Technical Excellence You Can Trust

Government financial reporting demands precision, compliance, and transparency. Our engagement team is deeply experienced in navigating Governmental Accounting Standards Board (GASB) guidelines and federal and state single audit requirements. We take pride in not only meeting statutory obligations but also providing meaningful recommendations that enhance accountability and efficiency. More than auditors, we act as trusted advisors, helping special districts strengthen internal controls, improve reporting processes, and ensure public confidence in financial stewardship.

Transmittal Letter

A Smooth Transition with a Familiar Advantage

With **more than 60 years of experience managing governmental audit transitions**, James Moore understands each entity operates uniquely. Because of our prior relationship with the District and our familiarity with your systems, our team can deliver a seamless transition that minimizes disruption and accelerates the planning phase. We combine that institutional knowledge with a fresh, objective perspective to identify opportunities for improvement and ensure your financial statements reflect the highest levels of accuracy and compliance.

James Moore is committed to delivering exceptional audit services that uphold the District's reputation for fiscal responsibility and operational excellence. We look forward to the opportunity to renew our partnership with the District and serve as a trusted resource for your financial success.

Sincerely,

James Moore & Co., P.L./



Zach Chalifour, CPA

Partner

James Moore and Co. has provided our yearly external auditing services for South Walton County Mosquito Control District since the 2021 fiscal year. It was an extremely smooth transition from the prior firm.

My most important goal when I became finance person was to resolve the prior issues and develop consistent reporting. This team has been remarkable to work through our rough areas and assist me with creating internal controls going forward.

James Moore has been hands-down a great group to work with and professional in all aspects. Their availability to assist throughout the year is a great bonus!

**Cammie Henderson, Office Manager
South Walton County Mosquito Control District**

Firm Profile

About James Moore & Co.

Every day you go above and beyond. So do we.

We Are Moore

As in, James Moore. But also as in, we exceed expectations in ways other accounting practices can't. Delivering more for our clients is always how we've conducted business. That's what led James "Jim" F. Moore to launch our firm in 1964. And we're proud to carry on that legacy today.

Satisfaction Guaranteed

(Yours, not ours.)

Our aim is to make clients as happy and satisfied as possible. But doing that means not being satisfied with our level of accounting knowledge or the amount of services we provide. It's a commitment to bettering ourselves. To go above and beyond every day. Just like you.



OFFICES

Back in the day, we were a sole proprietorship. Since then, we have steadily grown into a regional accounting firm with offices in:

- » Daytona Beach
- » DeLand
- » Gainesville
- » Ocala
- » Tallahassee



JAMES MOORE & CO.

- » Licensed as a Florida certified public accounting firm
- » Professional Limited Liability Company
- » Founded in 1964
- » For over 60 years we have provided accounting, auditing, and consulting services to help our clients achieve their goals (and by and large, we've succeeded!)



OUR PEOPLE

- » Professional, highly skilled, and unique individuals (they're also our primary asset)
- » Focused on creating exceptional career opportunities for our people (when they grow, we grow!)
- » Recruited from local universities who graduated in the top 25% of their graduating class
- » An equal employment opportunity company with a culturally and ethnically diverse workforce



SERVICES

- » Assurance
- » CFO Consulting
- » Data Analytics
- » HR Solutions
- » Outsourced Accounting Services
- » Tax Planning and Compliance
- » Technology Solutions
- » Transition Planning
- » Wealth Management

Firm Profile

Firm Affiliations and Awards

When you hire James Moore, regional firm service comes with big firm backup. Our affiliations and memberships provide us with resources and networks around the world. So we keep our knowledge up to date and can reach out to additional experts whenever it will benefit you.

Statewide Affiliation

James Moore is a member of the Florida Institute of Certified Public Accountants (FICPA), as well as various other trade associations related to the industries we serve.



National & International Affiliations

Our firm is a member of the American Institute of Certified Public Accountants (AICPA). In addition, James Moore is a member of AGN International, an association of independent accounting firms represented in more than 80 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.



Governmental Organizations

James Moore is a member in good standing of the following governmental accounting organizations. **Our Daytona Beach and Tallahassee offices played a pivotal role in starting the Big Bend and Volusia/Flagler Chapters of the FGFOA:**



- » AICPA Governmental Audit Quality Center
- » FICPA State and Local Government Section
- » Government Finance Officers Association (GFOA)
- » Florida Government Finance Officers Association (FGFOA)
- » Florida League of Cities
- » Various local chapters of the Florida League of Cities and the FGFOA

Recognitions aren't about giving ourselves a pat on the back. They're about serving you as best we can. That said, our dedication to personal service has caught the attention of the industry. We're extremely humbled by the recognition and inspired to live up to it every day.

- » Named by *Forbes Magazine* as one of **America's Top Recommended Tax & Accounting Firms** since 2020.
- » *Accounting Today* named James Moore the #1 **Best Firm for Women** in 2020 and a **Best Accounting Firm to Work For** multiple times since 2015.
- » Recognized as a **Best Firm for Women** and a **Best Firm for Equity Leadership** by the Accounting MOVE Project.
- » *Florida Trend* has ranked James Moore as one of the **Top 25 Accounting Firms in Florida** since 2014.
- » *INSIDE Public Accounting* recognized James Moore as a **Best of the Best Firm**, a **Top 200 Firm** since 2010 (14 years running!), and a **Fastest Growing Firm** multiple times since 2019.



The Attention of a Regional Team The Gravitas of an International Firm

**With James Moore + AGN International
you get personal service with big firm backup.**

What is AGN International – and what does it mean for you?

James Moore is a member of AGN International, a worldwide association of separate and independent advisory businesses sharing a dedication to exemplary client service. Members deliver assurance, accounting, tax, and consulting services to individuals and organizations across the globe.

AGN International has approximately 200 member firms in over 80 countries and is among the largest of comparable accountancy organizations. As a member, we can collaborate with these other firms to meet clients' needs and improve service by sharing experience and knowledge and working collaboratively to address cross-borders interests.

Thanks to this association, clients of AGN members (this means you!) have direct access to practical business advice within a structure of trusted relationships. The result is a high standard of service at an affordable rate – **an antidote to the complexity and higher cost of large global service providers.**



Firm Profile

James Moore Gold: Our Approach to Service Delivery

At James Moore, excellence isn't an aspiration—it's the baseline. Through our Gold Standard service model, we deliver consistency, responsiveness, and results at every stage of engagement:



Responsive Communication: Every client message is acknowledged within 24 hours, ensuring timely and clear communication. We assign a dedicated point of contact who remains accessible throughout the engagement, and we make it a point to introduce every member of your service team in person, so you always know who's supporting you.



Strategic Planning: Our engagements begin with a tailored transition plan that equips our team with operational insight, reduces assumptions, and brings a fresh, objective perspective. This allows us to build a comprehensive understanding of your organization's history, current operations, and long-term goals.



Efficient Implementation: We embed Lean Six Sigma principles into every phase of our work to remove inefficiencies and optimize timeliness. This disciplined approach results in engagements that are more effective and impactful and delivered in less time without sacrificing quality.



Advanced Technology: We use enterprise-grade tools like CCH ProSystem Fx, CCH Axcess, and Suralink to ensure technical accuracy and seamless, secure engagement management. These platforms streamline requests, track progress in real time, and reduce redundancies, delivering national firm quality with the personal touch of a regional partner.



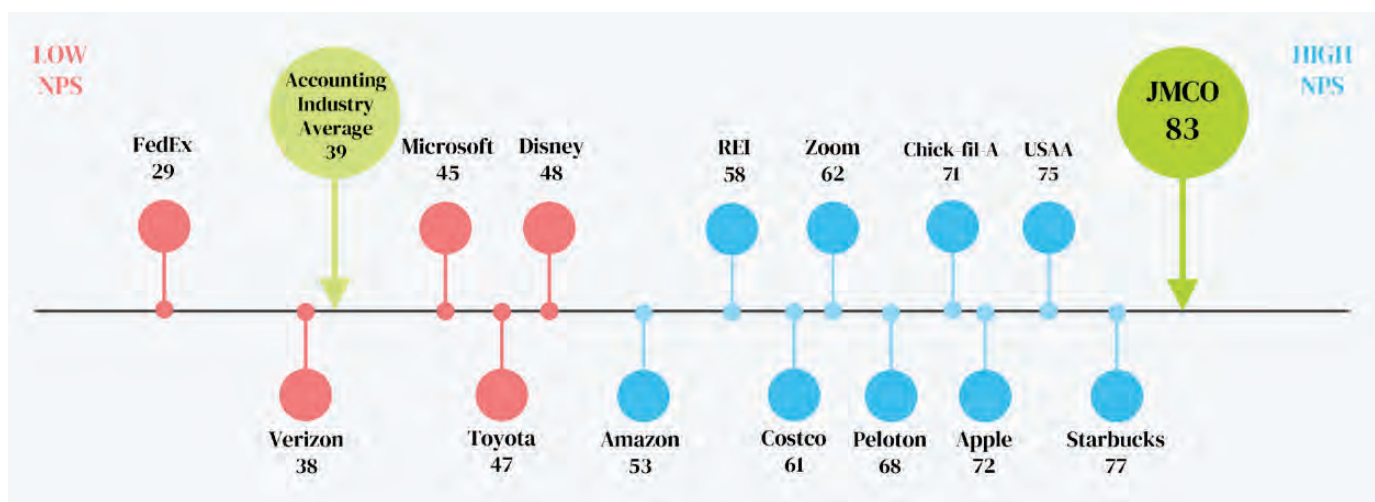
Data Security: Cybersecurity is a top priority. We partner with Microsoft to ensure our IT professionals maintain elite-level certifications, giving us—and you—access to the most current protections and expertise available to guard against cyber threats and data breaches.



Continuous Feedback: We hold regular meetings throughout the engagement to share results, confirm alignment with your goals, and adjust our approach if needed. We're committed to listening, improving, and staying fully attuned to your evolving needs.

Technical Expertise and Personal Service - The Best of Both Worlds

We go beyond compliance to support your broader organizational goals—bringing together audit, accounting, and strategic insight. With James Moore, you get top-tier technical expertise and exceptional service, delivered with the accessibility of a local firm. And our clients agree: according to our Net Promoter Score (NPS), they're more than twice as likely as the industry average to recommend us—reflecting our strong commitment to client experience and long-term value.



Source: NICE Satmetrix U.S. Consumer 2022 Net Promoter Benchmarks

Firm Profile

The James Moore Difference

At James Moore, we're not just focused on the numbers, we're focused on the experience. While our audit process is driven by standards, compliance, and technical excellence, our client relationships are built on trust, transparency, and something often missing in this industry: humanity.

This page is about the part of the engagement that can't be quantified but always gets noticed. It's how we show up, how we communicate, how we partner, and why clients come back year after year.

Our People, Your Partners

We hire smart, dedicated professionals, and encourage them to bring their full selves to the engagement. That means you get a team who's technically sharp, approachable, and deeply invested in your success. We prioritize continuity year after year, so you're not reintroducing your processes to new faces every cycle.

You'll know your team, and they'll know you, because that's how effective collaboration starts.

No Surprises. Ever.

One of our core engagement philosophies is simple: if something's going to show up in the report, you'll hear it from us first.

We maintain a no surprises policy, ensuring open lines of communication, regular status updates, and proactive outreach when anything changes. From engagement kickoff to fieldwork to wrap-up, you'll always know where things stand.

We Take Our Dad Jokes Seriously

Let's face it, audits aren't always headline entertainment. But that doesn't mean we can't have a little fun along the way.

We've found that a well-placed dad joke can do wonders for morale during a long fieldwork day. Whether it's a groan-worthy pun about spreadsheets ("Why did the accountant break up with the calculator? It couldn't count on them...") or a surprise joke of the day during status meetings, we like to bring a little levity to the process.

Humor breaks down walls, builds connection, and reminds everyone that we're all in this together. And yes, we keep score on who tells the worst one.

Technology That Works—For You

We bring a modern approach to every engagement, powered by tools that reduce burden, enhance insight, and keep your data secure.

- » **Suralink:** Real-time client collaboration through request tracking, role-based tasking, and dashboard visibility.
- » **AI-Enhanced Reviews:** We leverage automation to streamline document review and focus human judgment where it counts.
- » **Cloud Platforms:** Secure, paperless workflows with tools like CCH Axcess and Power BI help keep everything moving and visible.

But we never let the technology replace a good conversation. When the dashboard stops and decisions begin, we pick up the phone.

What You Can Expect From Us

- » A unified, collaborative team that respects your time
- » A seamless blend of technical rigor and genuine partnership
- » Humor, humility, and high standards
- » Clear next steps, timely deliverables, and great energy

The bottom line: We'll follow the standards and perform a highly effective audit. But we'll also make sure you feel supported, informed, and even a little inspired along the way.

This is what it means to work with James Moore.



Firm Profile

Peer Review and Quality Control

Peer Review

James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. Peer Review has been the accounting profession's self-regulatory program since 1977, and we have participated in the peer review process since its initial year—long before it was required.

James Moore has successfully completed 16 triennial peer reviews with **no letters of comment or deficiencies ever reported**. Our 16th peer review report, dated April 23, 2024, is provided.

You will see our peer review notes a “pass” rating, which is the best rating awarded. This peer review included a review of nonprofit and governmental engagements.

Although receiving a “pass” rating on our peer reviews is a source of great pride to us, what does it mean to you? It simply means that James Moore has a system of internal control that maximizes the quality of its people, procedures, and its ultimate product. Our firm requires its professional personnel to approach all engagements with objectivity and fairness. Personnel are particularly sensitive to the requirement for confidential treatment of any information obtained during the course of the audit prior to release of audit reports.

WARREN, STONE & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

Report on the Firm's System of Quality Control

April 23, 2024

To the Members of
James Moore & Co., P.L.
and the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans. As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

Warren, Stone & Associates, LLC

Warren, Stone & Associates, LLC

PO BOX 660008 | ATLANTA, GEORGIA 30366 | (P) 404-810-1430 | (F) 404-810-2130 | WWW.WARRENSTONECPA.COM

MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Quality Control

The firm has written procedures that address quality control with regard to independence, integrity, and objectivity; personnel management practices of hiring; assignment of personnel; professional development and advancement; acceptance and continuance of clients and engagements; engagement performance; and monitoring.

These procedures define the process to provide the firm with assurance that its personnel comply with applicable professional standards and the firm's standards of quality. It is our policy to follow the guidelines of the AICPA, Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), and the Government Finance Officers' Association (GFOA).

Ability of Personnel

Offices and Staffing

One Firm Working Together to Make Your Engagement a Success

Our firm governs and functions by industry and service line teams, with office locations only serving as a physical place for work to be accomplished rather than a basis for forming engagement teams.

Your engagement will be staffed by seven full-time professionals from our Government Services Team, with our Daytona Beach office serving as the base office for the engagement staffing and issuance of our audit reports.

The use of technology improves our processes, sparking efficiency and collaboration... and providing the best outcome for you!

**5 STATEWIDE
LOCATIONS
& GROWING**



Firm Headquarters

5931 NW 1st Place | Gainesville, FL 32607

Ability of Personnel

Proposed Team Organizational Structure

We believe successful engagement performance requires a strong, functional team. Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. We hire the best from around the state, bringing value to our partnership with clients. Your engagement will be **led by seven full-time, licensed certified public accountants**. All members have extensive experience serving government entities.

Each member of your team has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing, as required by the U.S. Government Accountability Office.

The proposed engagement team is as follows, with their résumés on the subsequent pages.



Ability of Personnel

Résumés

Zach Chalifour, CPA | Lead Partner



Education

- » Master of Accountancy, Stetson University
- » Bachelor of Business Administration in Accounting Information Systems, Stetson University

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Planning Conference Committee and Instructor)
- » Space Coast Chapter of the FGFOA
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Leadership Daytona (Class of XXXV)
- » Junior Achievement of Volusia County
- » Volusia Honor Air Flight VI Guardian
- » Volusia Young Professionals Group
- » Daytona Beach Quarterback Club (Past Captain)

License/CPE

- » CPA License #AC40203
- » CPE Hours (3 years): 386

With nearly 20 years of experience, Zach's primary focus has been on rendering services for government entities with budgets ranging from less than \$1 million to over \$1 billion, including those that receive annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act in excess of \$100 million.

The leader of our firm's Government Services Team, Zach has worked with numerous clients to assist in the early implementation of new GASB standards, and has led the team providing ARPA reporting and compliance services to nearly 50 governments across the country. Zach also brings a unique perspective to the audit environment based on his inside working knowledge of local government finance, having served as the contract Finance Director for the City of Lake Helen since early 2019.

Zach has spoken at the FGFOA Conference and School of Government Finance, various local FGFOA chapters, and conducted several webinars on topics addressing single audits and the Uniform Guidance, GASB standard updates, internal control best practices, and various other topics. Zach is an ACFR reviewer for the GFOA.

Relevant Experience

Gov't. Organizations

- » Big Bend Water Authority
- » Capital Region Trans. Planning Agency
- » Cedar Key Water and Sewer District
- » Clay County Econ. Dev. Authority
- » Clay County Utility Authority
- » East Flagler Mosquito Control District
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Gulf Consortium
- » Halifax Area Advertising Authority
- » Housing Finance Auth. of Volusia County
- » New River Solid Waste Association
- » North Florida Broadband Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Mgmt. District
- » S. Seminole N. Orange County Wastewater Transmission Authority
- » South Walton County Mosquito Control Dis.
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Mgmt. District
- » Space Coast Area Transit
- » Space Coast TPO
- » St. Johns County Housing Finance Auth.
- » St. Johns County Industrial Dev. Auth.
- » St. Johns River Water Mgmt. District
- » St. Lucie West Services District
- » Volusia County Industrial Dev. Auth.
- » Volusia Transit Management, Inc. (Votran)
- » Volusia-Flagler TPO
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority

Municipalities

- » Astatula
- » Belleair
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Chiefland
- » Cross City
- » Daytona Beach Shores
- » DeBary
- » DeLand
- » Edgewater
- » Fort Meade
- » Grand Ridge
- » Green Cove Springs
- » Greensboro
- » Greenville
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Homerville (GA)
- » Indian Shores
- » Inglis
- » Interlachen
- » Lake Butler
- » Lake City
- » Lake Helen*
- » Lynn Haven
- » Madeira Beach
- » Malabar
- » Melbourne Beach
- » Mexico Beach
- » Micanopy
- » Monticello (GA)
- » Neptune Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Port Orange
- » Sewall's Point
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Welaka
- » Winter Park
- » Yankeetown

*special engagement

Ability of Personnel

Résumés

Brendan McKitrick, CPA, CISA | IT Audit Partner



Brendan has nearly 20 years of experience in the accounting industry and leads the firm's IT audit engagements as partner. He oversees the planning, execution, and quality of IT audit services, ensuring compliance with professional standards and regulatory requirements. Brendan develops audit strategies that address risk assessment, IT general controls, application controls, and data analysis. He stays at the forefront of technology-related audit standards and emerging areas such as cybersecurity and AI to enhance audit quality and relevance. His leadership ensures each engagement delivers accurate, timely, and actionable insights to clients.

Brendan has co-presented on FGFOA webinars about GASB 87: Leases and GASB 96: Subscription Based Information Technology Arrangements (SBITA). He also presented on Protective Measure ITGC and SOC Reporting for the Higher Education James Moore webinar series.

Brendan serves as an integral member of the firm's Government Services Team.

Education

- » Master of Science, Information Systems and Operations Management, University of Florida
- » Bachelor of Science, Accounting, University of Florida

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » North Central Chapter of the FGFOA (Instructor)
- » Florida League of Cities (and various local chapters)
- » Information Systems Audit and Control Association
- » College Athletic Business Management Association
- » National Association of College and University Business Officers
- » Southern Association of College and University Business Officers

License/CPE

- » CPA License #AC43320
- » CPE Hours (3 years): 371

Relevant Experience

Gov't. Organizations

- » Bradford County Development Authority
- » Capital Region Transportation Planning Agency
- » East Flagler Mosquito Control District
- » Gulf Consortium
- » North Florida Water Utilities Authority
- » S. Seminole N. Orange County Wastewater Transmission Auth.
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » St. Johns River Water Management District
- » Volusia Transit Management, Inc. (Votran)

Municipalities

- » Cape Canaveral
- » Cedar Key*
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Flagler Beach
- » Fort Lauderdale
- » Fort Meade
- » Frostproof*
- » Gainesville*
- » Green Cove Springs
- » Hampton
- » High Springs
- » Holly Hill
- » Homerville (GA)
- » Inglis
- » Interlachen
- » Jennings*
- » Lake Butler
- » Lake City
- » Lynn Haven
- » Micanopy
- » Monticello (GA)

- » Neptune Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Pomona Park
- » Port Orange
- » Sewall's Point
- » St. Pete Beach
- » Titusville
- » Welaka
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Flagler
- » Gilchrist
- » Glades
- » Indian River
- » Levy
- » Liberty
- » Putnam
- » St. Lucie
- » Union
- » Volusia

*special engagement

Ability of Personnel

Résumés

James Halleran, CPA | Quality Control Review Partner



Education

- » Master of Science in Taxation, University of Central Florida
- » Bachelor of Science, Business Administration, Major in Accounting, University of Central Florida

Affiliations

- » American Institute of Certified Public Accountants (Member of the Not-For-Profit Section and Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Instructor and Past Steering Committee of the State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Technical Resource Committee and Instructor)
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » United Way of Volusia and Flagler Counties, Inc. (Past Chair and Treasurer)
- » Rotary Club of Daytona Beach (Past Treasurer)
- » One Voice for Volusia
- » Port Orange/South Daytona Chamber of Commerce (Past Board Member)
- » Leadership Port Orange/South Daytona Chamber Alumni

License/CPE

- » CPA License #AC0027856
- » CPE Hours (3 years): 525.5

James has 30 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Government and Nonprofit Services Teams.

James's experience includes a wide range of assignments with an emphasis on nonprofit and governmental auditing. During his tenure with the firm, James has been involved with governmental entities that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with OMB Uniform Grant Guidance. He has performed consulting services in the area of internal controls, agreed-upon procedures, and system design. In addition, he has performed internal inspections and external peer reviews for the firm in accordance with peer review requirements.

James is recognized statewide as an expert for nonprofit and government auditing and reporting, and he currently serves on committees for the FICPA and the FGFOA. He often is called upon to teach training courses within the firm and for the FICPA and FGFOA. Additionally, he serves as an ACFR reviewer for the GFOA.

Relevant Experience

Gov't. Organizations

- » Bradford County Development Authority
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District

- » St. Lucie West Services District
- » Volusia Council of Governments
- » Volusia Transit Management, Inc. (Votran)
- » Volusia-Flagler Transportation Planning Organization
- » West Volusia Tourism Advertising Authority
- » West Volusia Hospital Authority

Municipalities

- » Astatula
- » Avon Park
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Daytona Beach
- » Daytona Beach Shores
- » DeLand
- » Edgewater
- » Frostproof*
- » Gainesville*
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Indian Shores

- » Interlachen
- » Lake Butler
- » Lynn Haven
- » Melbourne Beach
- » Midway
- » New Smyrna Beach
- » Newberry
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange
- » South Daytona
- » St. Augustine Beach
- » Starke
- » Titusville
- » Welaka
- » Winter Park

Counties

- » Baker
- » Bradford
- » Clay
- » Flagler
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » St. Johns
- » St. Lucie
- » Union
- » Volusia
- » Wakulla

*special engagement

Ability of Personnel

Résumés

Caitlan Walker, CPA | Single Audit Director



Caitlan brings more than 15 years of experience serving as both auditor and trusted advisor to governmental entities and nonprofit organizations across Florida.

She specializes in guiding government clients through complex financial and compliance requirements, including single audits and grant compliance testing. Her extensive knowledge of state and local government operations allows her to provide assurance services that go beyond compliance, helping clients strengthen internal controls, streamline reporting processes, and prepare for oversight by regulatory bodies.

Caitlan also is engaged in a consulting capacity, helping both governmental and nonprofit clients prepare for external audits and the preparation of financial statements. This proactive support enables her clients to approach the audit process with confidence and efficiency.

Caitlan plays an integral role on the firm's Accounting & Auditing Team. Her leadership is marked by a commitment to responsive service, practical solutions, and a strong focus on client success.

Education

- » Master of Accountancy, Stetson University
- » Bachelor of Science, Business Administration, *cum laude*, Stetson University

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center; Not-for-Profit Section; Employee Benefit Plan Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Volusia Young Professionals Group (Former Board Member)
- » Zeta Tau Alpha, Daytona Beach Alumnae Chapter (former Stetson University Chapter Financial Advisor)

License/CPE

- » CPA License #AC46942
- » CPE Hours (3 years): 454

Relevant Experience

Governmental Organizations

- » Capital Region Transportation Planning Agency
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Space Coast Transportation Planning Organization

- » St. Johns River Water Management District
- » Volusia Transit Management, Inc. (Votran)
- » Volusia-Flagler Transportation Planning Organization
- » West Volusia Tourism Advertising Authority

Municipalities

- » Cross City
- » Daytona Beach Shores
- » DeBary
- » DeLand
- » Edgewater
- » Flagler Beach
- » Fort Meade
- » Frostproof*
- » Green Cove Springs
- » High Springs
- » Holly Hill
- » Inglis
- » Interlachen
- » Lake Butler
- » Lake City

- » Lake Helen*
- » Lynn Haven
- » Malabar
- » Melbourne Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Port Orange
- » South Daytona
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville

Counties

- » Baker
- » Clay
- » Gilchrist
- » Levy
- » Liberty
- » St. Johns
- » Union
- » Volusia
- » Wakulla

*special engagement

Ability of Personnel

Résumés

Farah Rajaei, CPA | Senior Manager



Farah has over seven years of experience conducting financial audits, federal and state compliance audits, and agreed-upon procedures. She focuses primarily on government and nonprofit clients, giving her extensive knowledge of the requirements of single audits.

She is a key member of our Government Services Team.

Education

- » Master of Science, Accounting, University of Central Florida
- » Bachelor of Science, Accounting, University of Central Florida

Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association (North Central Florida Chapter)

License/CPE

- » CPA License #AC54487
- » CPE Hours (3 years): 251.5

Relevant Experience

Governmental Organizations

- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » East Flagler Mosquito Control District
- » Florida Governmental Utility Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » South Seminole North Orange County Wastewater Transmission Authority
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Volusia Transit Management, Inc. (Votran)

Municipalities

- » Belleair
- » Cape Canaveral
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Meade
- » Green Cove Springs

- » High Springs
- » Inglis
- » Lake Butler
- » Lake City
- » Lynn Haven
- » Madeira Beach
- » Neptune Beach
- » New Smyrna Beach
- » Ormond Beach
- » Pembroke Park
- » Port Orange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Flagler
- » Gilchrist
- » Glades
- » Indian River
- » Levy
- » Liberty
- » Putnam
- » St. Lucie
- » Union
- » Volusia

Ability of Personnel

Résumés

Lorrie A. Brinson, CPA, CGFO | **Manager, Governmental Advisory Group**



As not only a CPA, but also a Certified Government Finance Officer (CGFO) since 2011, Lorrie possesses decades of governmental finance and operational experience. A dedicated member of the firm's Governmental Advisory Services team, she manages the service delivery for the firm's outsourced governmental financial support model and other advisory services. In addition, Lorrie provides support to our governmental audit team with regard to financial reporting matters, assessments for operational recommendations and improvements, grant management and single audit testing.

Lorrie's diverse work experience provides her with a wide-reaching breadth of governmental knowledge, with a particular focus in governmental accounting and financial reporting, governmental budgeting, payroll and debt administration, and grant management and reporting. Her work with governmental budgets ranging from under \$1 million to over \$3 billion provide a valuable perspective and expertise applicable to small and large governments alike.

Lorrie is an active member and former board member of the FGFOA and is a frequent speaker at the FGFOA Annual Conference and School of Government Finance, as well as various local FGFOA chapters.

Education

- » Master of Business Administration/ Public Administration, University of Phoenix
- » Master of Science, Accounting, University of Phoenix
- » Bachelor of Science, Accounting, Florida State University

Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants
- » Florida Government Finance Officers Association (Past Board Member)
- » Government Finance Officers Association
- » Florida Women in Public Finance
- » Certified Government Finance Officer (Instructor)
- » Hillsborough Chapter of Florida Government Finance Officers Association
- » Florida Community Development Association
- » Florida Housing Coalition
- » Victory Over Violence of FL, Inc. (President/Founder)

License/CPE

- » CPA License #AC60284
- » CPE Hours (3 years): 101.5

Relevant Experience

Outsourced CFO and Advisory Services

- » City of Bristol
- » City of Cedar Key
- » City of Frostproof
- » City of Lake Helen
- » City of Oak Hill
- » Town of Greenville
- » Town of Jennings
- » West Volusia Hospital Authority

Local Government Employment Experience

- » Hillsborough County (Business Manager/Fiscal Analyst)
- » Hillsborough County Clerk of Court & Comptroller (Senior Accounting Manager)
- » City of Sarasota (Accounting Manager)
- » City of Tampa (Accounting and Grants Supervisor)
- » City of Leesburg (Accountant)

Ability of Personnel

Résumés

Erik Wiebke, CPA | Supervisor



Erik has five years of experience providing auditing and accounting services.

Erik's work at the firm includes audit and assurance services for government entities, nonprofits, common interest realty associations (CIRA), and employee benefit programs. Erik also has experience working with larger organizations with grants that are subject to federal and state single audits.

As a result of his experience, he serves as a key member of the firm's Accounting & Auditing Services Team.

Education

- » Master of Accounting, Stetson University
- » Bachelor of Science, Accounting, Stetson University

Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants

License/CPE

- » CPA License #AC57490
- » CPE Hours (3 years): 142.5

Relevant Experience

Governmental Organizations

- » Cedar Key Water and Sewer District

Municipalities

- » Bunnell
- » Chiefland
- » Crescent City
- » Daytona Beach Shores
- » DeBary
- » Green Cove Springs
- » Hampton
- » Indian Shores
- » Interlachen
- » Lake Helen*
- » Madeira Beach
- » Palm Coast
- » Port Orange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Levy
- » Liberty
- » Putnam
- » St. Johns
- » Union
- » Volusia

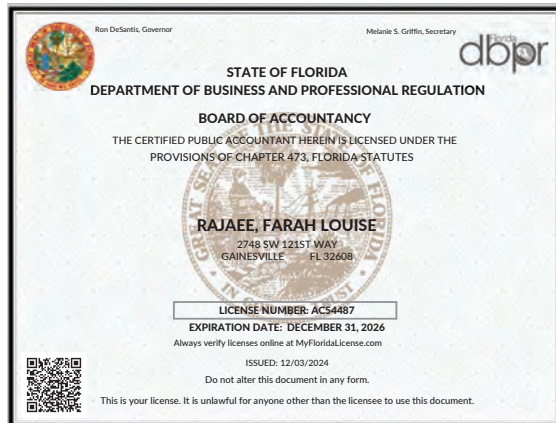
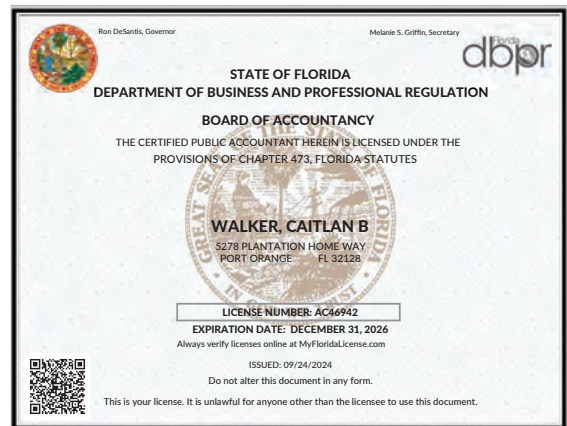
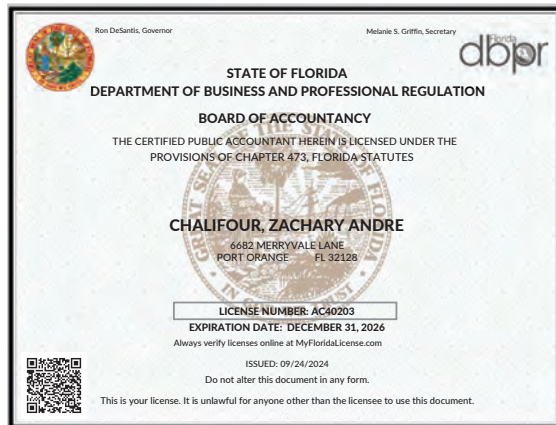
Schools (Internal Accounts)

- » Flagler Schools
- » Nassau County School District
- » Volusia County Schools

*special engagement

Ability of Personnel

License to Practice in the State of Florida



Proposer's Experience

Government Services Team



At the heart of our firm's practice lies a deep commitment to serving government entities. Our Government Services Team is fully entrenched in your industry, recognizing that comprehending the challenges you face is the key to providing effective solutions. These team members specialize in working with government clients and maintain strong affiliations with prominent industry organizations to stay at the forefront of developments.

With a rich history of **providing auditing services to over 100 local governments and related organizations in Florida**, James Moore possesses a profound understanding of entities like yours. This extensive experience enables us to conduct your audit with efficiency and thoroughness, delivering a cost-effective yet comprehensive engagement. However, we go beyond the role of a mere government auditor; we stand ready to assist you with all the intricacies of financial reporting and daily challenges.

In addition to our independent auditing services, we offer a range of solutions that include:

- » Federal and State Compliance Solutions
- » Financial Condition Assessments
- » Budget Development/Evaluation
- » Internal Control Analyses
- » Elected Official Orientation
- » Annual Comprehensive Financial Reports
- » New Accounting Standard Implementation Assistance
- » Forensic Auditing
- » Decision Validation
- » Accounting Consulting Solutions
- » Revenue Enhancement Audits
- » Needs Assessments - Financial and IT
- » Rate Studies
- » Audit Readiness
- » Actuarial Report Interpretations
- » Risk Management Assistance
- » Lean Six Sigma
- » Fund Balance Planning and Management
- » Agreed-Upon Procedures
- » Comfort letters in connection with debt securities

Two of your engagement leaders, **Zach Chalifour and James Halleran**, currently serve on the GFOA's ACFR Review Committee, which reviews ACFRs of governmental entities to determine if an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

James also has served on the FICPA Local Government Committee for several years and is currently on the FGFOA Technical Resource Committee. In addition, both he and Zach have taught at several FGFOA Conferences and local chapter meetings and are frequent speakers throughout the state of Florida.

Proposer's Experience

Experience with Authorities, Special Districts, and Other Agencies



- » Alligator Point Water Resources District
- » Big Bend Water Authority
- » Bradford County Development Authority
- » **Bridge Harbor Community Development District**
- » Capital Region Transportation Planning Agency
- » **CBL/BM Port Orange West Community Development District**
- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Cypress Head Golf Club (City of Port Orange)
- » Daytona Beach Racing & Recreational Facilities District
- » East Flagler Mosquito Control District
- » Economic Development Commission of Florida's Space Coast
- » Emergency Medical Foundation, Inc.
- » Federal Equitable Sharing & Law Enforcement Trust
- » Florida Court Clerks and Comptrollers
- » Florida Department of Community Affairs
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Gainesville Community Redevelopment Agency
- » Gulf Consortium
- » Halifax Area Advertising Authority
- » Halifax Management System, Inc.
- » Highway 79 Corridor Authority
- » Indian River Lagoon Council
- » New River Solid Waste Association
- » North Florida Broadband Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » **One Daytona Community Development District**
- » **PBR Community Development District**
- » Putnam-Clay-Flagler EOC, Inc.
- » Seacoast Utility Authority
- » South Seminole North Orange County Wastewater Transmission Authority
- » South Walton County Mosquito Control District
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns County Housing Finance Authority
- » St. Johns County Industrial Development Authority
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Suwannee River Economic Council, Inc.
- » Suwannee River Water Management District
- » Suwannee Valley Transit Authority
- » **SWI Community Development District**
- » Three Rivers Regional Library System
- » **Villages of Avignon Community Development District**
- » Volusia Council of Governments
- » Volusia County Industrial Development Authority
- » Volusia-Flagler Transportation Planning Organization
- » Volusia Soil & Water Conservation District
- » Volusia Water Alliance
- » **Walkers Green Community Development District**
- » Water Authority of Volusia
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority

Proposer's Experience

References

We are pleased to provide you with references of clients served who best match the requirements and needs of your organization.

Florida Governmental Utility Authority

WenQiong "Wendy" Wu

Controller

Email: wendy.wu@fgua.com

Phone: 407.627.6900

Work performed: Financial Audit, Single Audit, ACFR, Utility Audit

Clay County Utility Authority

Karen Osborne

Chief Financial Officer

Email: kosborne@clayutility.org

Phone: 904.213.2404

Work performed: Financial Audit, Single Audit, Utility Audit

St. Lucie County

Michelle Miller

Clerk of Court and Comptroller

Email: millerm@stlucieclerk.gov

Phone: 772.462.1723

Work performed: Financial Audit, Single Audit, ACFR, Utility Audit

The St. Johns River Water Management District (District) has used the services of James Moore & Company for more than 15 years. During our association, the staff of James Moore has always conducted themselves in a friendly, nonadversarial and professional manner. Since the day they began serving the District they have been eager to provide assistance and advice to District staff in order to correct potential issues of concern before they developed into reportable problems. Their staff also strives to be as non-intrusive as possible when doing field work on site. The resulting audit/ACFR reports have always been of the highest quality and completed in a timely way while meeting all existing deadlines.

Greg Rockwell, CPA
Finance Director
St. Johns River Water Management District

Proposer's Experience

Current Government Clients

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
SPECIAL DISTRICTS AND OTHER AGENICES				
Alligator Point Water Resources District: Tom Vander Plaats 850.349.2274	◆			◆
Big Bend Water Authority: Mark Reblin 352.498.3576 mreblin@msn.com	◆			◆
Capital Region Transportation Planning Agency: Greg Slay 850.891.8630 greg.slay@crtpa.org	◆	◆		
Cedar Key Water and Sewer District: James McCain 352.543.5285 James@ckwater.org	◆			
Clay County Dev. Auth.: Josh Cockrell 904.264.7373 joshcockrell@claydevelopmentauthority.com	◆			
Clay County Utility Authority: Karen Osborne 904.213.2404 kosborne@clayutility.org	◆	◆		◆
Cypress Head Golf Club.: Susanne Snider 386.756.5451 ssnider@kempersports.com	◆	◆		◆
Daytona Beach Racing & Rec. Fac. Dis.: Barbara Kelly 386.255.7355 info@daytonaracingdistrict.com	◆			
Florida Governmental Utility Authority: WenQiong "Wendy" Wu 407.629.6900 wendy.wu@fgua.com	◆	◆	◆	◆
Florida PACE Funding Agency, Inc.: Wendi Leach 850.400.7223 wendi@floridapace.gov	◆			
Halifax Area Advertising Authority: Chuck Grimes 386.255.0415 x 123 cgrimes@daytonabeach.com	◆			
New River Solid Waste Association: Melissa Waters 386.431.1000 mwaters@nrswa.org	◆			
Northeast Florida Regional Council: Donna Starling 904.279.0880 x 109 dstarling@nefrc.org	◆	◆		
Northwest FL Water Mgt Dis: Amanda Bedenbaugh 850.539.2596 amanda.bedenbaugh@nwfwater.com	◆	◆		
Southeast Volusia Area Advertising Auth.: Debbie Meihls 386.428.1600 debbie@visitnsbfla.com	◆			
Southeast Volusia Hospital District: Jeff Davidson 386.423.0001 jeff.davidson@sevhd.com	◆			
Southwest Florida Water Mgt. Dis.: Melisa Lowe 352.796.7211 melisa.lowe@watermatters.org	◆	◆	◆	◆
South Walton Cty. Mosquito Con. Dis.: Cammie Henderson 850.267.2112 administration@swcmcd.org	◆			
Space Coast Transportation Planning Org.: Laura Carter 321.690.6890 laura.carter@brevardfl.gov	◆	◆		
St. Johns River Water Mgt. Dis.: R. Gregory Rockwell 386.312.2322 grockwell@sjrwmd.com	◆	◆	◆	◆
Suwannee River Economic Council: Barbara Hamric 386.362.4115 bhamric@suwanneecouncil.net	◆	◆		
Volusia-Flagler Transportation Planning Org.: Colleen Nicoulin 386.226.0422 CNicoulin@r2ctop.org	◆	◆		
West Volusia Tourism Advertising Auth.: Georgia Turner 386.775.2006 gturner@visitwestvolusia.com	◆			
MUNICIPALITIES				
Astatula: Zane Teeters, Mayor 352.742.1100 zteeters@astatula.org	◆			
Belleair: Nanette Freeman, Interim HR and Finance Director 727.588.3769 nfreeman@townofbelleair.net	◆			◆
Bunnell: Kristi Moss, Finance Director 386.437.7500 kmoss@bunnellcity.us	◆	◆		◆
Cape Canaveral: John DeLeo, Admin. & Fin. Svcs. Dir. 321.868.1220 J.DeLeo@cityofcapecanaveral.org	◆	◆	◆	◆
Carrabelle: Courtney Dempsey, City Administrator 904.697.3618 citycbel@gtcom.net	◆	◆		◆
Chattahoochee: Miranda Wilson, City Clerk 850.663.4046	◆			◆
Chiefland: Laura Cain, City Manager/Clerk 352.493.6711 laura@chieflandfla.com	◆			◆
Crescent City: Charles Rudd, City Manager 386.698.2525 citymanager@crescentcity-fl.com	◆			◆
Daytona Beach Shores: Kurt Swartzlander, City Mgr. 386.763.5329 kswartzlander@cityofdbcs.org	◆	◆	◆	◆
DeBary: Liz Bauer, Finance Director 386.601.0227 lbauer@debary.org	◆	◆	◆	
DeLand: Dan Stauffer, Finance Director 386.626.7077 staufferd@deland.org	◆	◆	◆	◆
Edgewater: Bridgette Vaissiere, Finance Director 386.424.2400 bvaissiere@cityofedgewater.org	◆	◆	◆	◆
Flagler Beach: Hollie Harlan, Finance Director 386.517.2000 Hharlan@CityofFlaglerBeach.com	◆	◆		◆
Greenville: Kim Reams, Town Clerk 850.948.2251 kreams@mygreenvillefl.com	◆	◆		◆
Hampton: Mary Lou Hildreth, City Clerk 352.235.0519 coh1@outlook.com	◆			◆
High Springs: Diane Wilson, Finance Director 386.454.1416 dwilson@highsprings.gov	◆	◆		◆
Holly Hill: Joe Forte, City Manager 386.248.9425 jforte@hollyhill.org	◆	◆	◆	◆

Proposer's Experience

Current Government Clients

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
Indian Shores: Amy Lockhart, CPA, Director of Finance 727.595.4020 alockhart@myindianshores.com	◆			
Interlachen: Joni Payne, Town Clerk 386.684.3811 jpayne@interlachen-fl.gov	◆	◆		◆
Lake City: Angela Moore, Finance Director 386.719.5844 TaylorA@lcfla.com	◆	◆		◆
Lynn Haven: Kiki Roman, Finance Director 850.248.0519 kroman@cityoflynnhaven.com	◆	◆		◆
Madeira Beach: Andrew Laflin, Director of Finance 727.391.9951 x 230 alaflin@madeirabeachfl.gov	◆		◆	
Malabar: Lisa Morrell, Town Manager 321.727.7764 LMorrell@townofmalabar.org	◆			
Melbourne Beach: Elizabeth Marasco, Town Mgr. 321.724.5860 townmanager@melbournebeachfl.org	◆			
Mexico Beach: Mell Smifielski, City Administrator 850.648.5700 x 3 mell@mexicobeachfl.gov	◆	◆		◆
Monticello: Kathy Radford, City Clerk 850.342.0153 cityclerk@mymonticello.net	◆	◆		◆
Ormond Beach: Kelly McGuire, Finance Director 386.676.3212 kelly.mcguire@ormondbeach.org	◆	◆	◆	◆
Palm Coast: Helena Alves, Finance Director 386.986.4745 HALves@palmcoastgov.com	◆	◆	◆	◆
Pembroke Park: David Lynch, Town Manager 954.966.4600 dlynch@tppfl.gov	◆			◆
Pomona Park: Andrea Almeida, Town Clerk 386.649.4902 townclerk@pomonapark.com	◆			
Port Orange: Linda Truitt, Assistant Finance Director 386.506.5743 ltruitt@port-orange.org	◆	◆	◆	◆
Sewall's Point: Bob Daniels, Town Manager 772.287.2455 x 12 rdaniels@sewallspoint.org	◆			
Sopchoppy: Ashley Schilling, City Clerk 850.962.4611 ashley.schilling@sopchoppy.org	◆	◆		
South Daytona: Jason Oliva, Finance Director 386.322.3065 joliva@southdaytona.org	◆	◆	◆	◆
St. Augustine Beach: Patty Douylliez, Finance Director 904.471.2122 x 103 pdouylliez@cityofsab.org	◆	◆		
St. Marks: Zoe Mansfield, City Manager 850.925.6224 cityofst.marks@comast.net	◆	◆		◆
St. Pete Beach: Sheila Dalton, Assistant Finance Director 727.363.9252 sdalton@stpetebeach.org	◆	◆	◆	◆
Titusville: Teri Butler, Finance Director 321.567.3712 teri.butler@titusville.com	◆	◆	◆	◆
Welaka: Meghan Allmon, Town Clerk 386.467.9800 townclerk@welaka-fl.gov	◆			◆
Yankeetown: William Ary, Town Manager 352.447.2511 admin@yankeetownfl.org	◆			◆
Outsourced CFO Services				
Bristol: Robin Hatcher, City Clerk 850.643.2261 rmh.cityofbristol@fairpoint.net				
Frostproof: Nicole McDowell, City Manager/Clerk 863.635.7854 nmcdowell@cityoffrostproof.com				
Jennings: Jennifer Hightower, City Manager 386.938.4131 jhightower@jennings-fl.com				
Lake Helen: Jim Gleason, City Administrator 386.228.2308 jgleason@lakehelen.org				
COUNTIES				
Baker: Stacie Harvey, Clerk of Court and Comptroller 904.259.3613 stacie.harvey@bakercountyfl.org	◆	◆		
Bradford: Dana Lafollette, Finance Director 904.966.6280 dana_lafollette@bradfordcountyfl.gov	◆	◆		
Clay: Tara S. Green, Clerk of Court and Comptroller 904.284.6302 greent@clayclerk.com	◆	◆	◆	
Gilchrist: Todd Newton, Clerk of Court 352.463.3170 tnewton@gilchrist.fl.us	◆	◆		
Glades: Tami Simmons, Clerk of Court and Comptroller 863.946.6002 tsimmons@gladesclerk.com	◆	◆		
Levy: Matt Brooks, Clerk of Court and Comptroller 352.486.5166 levyclerk@levyclerk.com	◆	◆		◆
Liberty: Jace Ford, Clerk of Court and Comptroller 850.643.2215 jford@libertyclerk.com	◆	◆		
Putnam: Matt Reynolds, Clerk of Court and Comptroller 386.326.7601 matt.reynolds@putnam-fl.gov	◆	◆		◆
St. Lucie: Michelle Miller, Clerk of Court and Comptroller 772.462.1723 millerm@stlucieclerk.gov	◆	◆	◆	◆
Union: Kellie Rhoades, Clerk of Court 386.496.0027 rhoadesk@unionclerk.com	◆	◆	◆	
Volusia: Lynne Urice, Accounting Director 386.736.5933 x 12478 Lynne Urice lurice@volusia.org	◆	◆	◆	◆
Wakulla: Greg James, Clerk of Court 850.926.0905 gjames@wakullaclerk.com	◆	◆		◆

Understanding of the Scope of Work

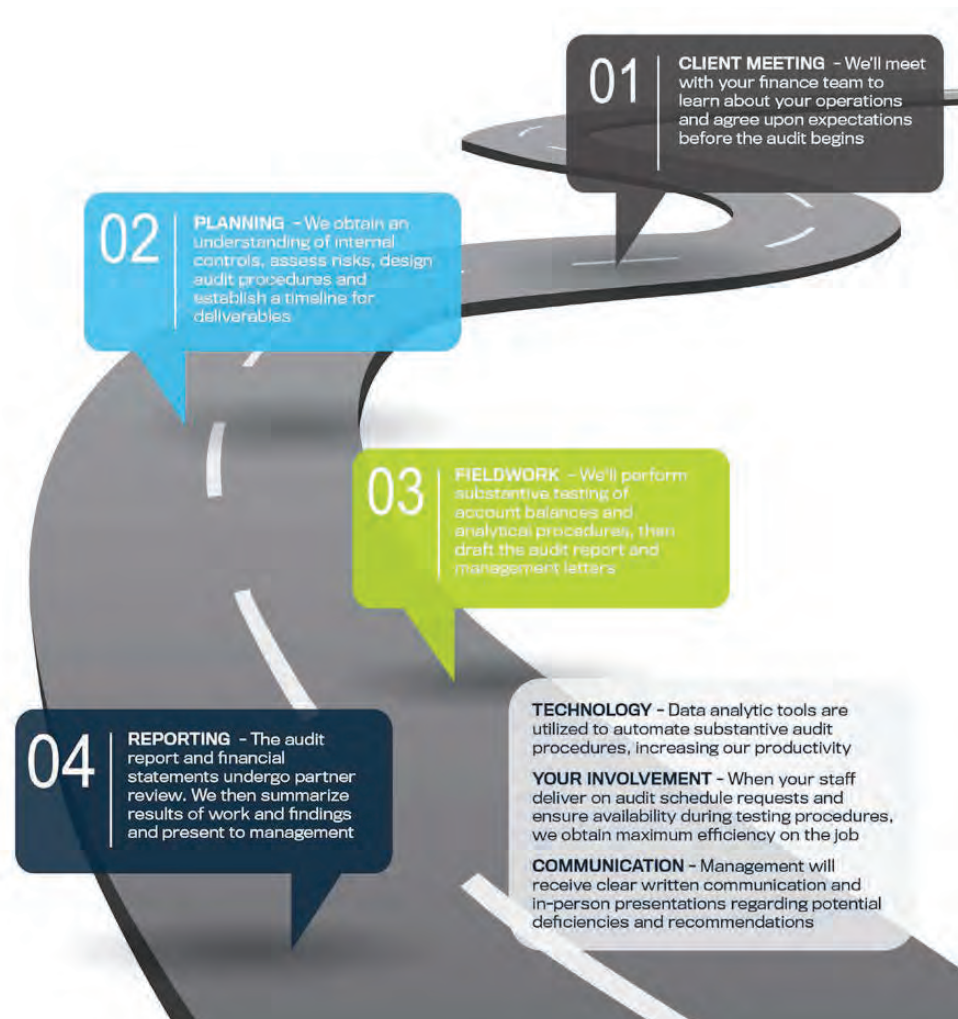
James Moore understands the District seeks an independent certified public accounting firm to perform annual financial audits for fiscal years ending 2025, 2026, and 2027, with an option to renew for two additional years. The engagement will require audits of the District's financial statements in accordance with Florida Statutes Section 218.39, Rules of the Florida Auditor General, and Government Auditing Standards (Yellow Book).

The District encompasses approximately 4,614 acres in St. Lucie County, including around 11,000 assessable residential, commercial, and retail units, and maintains five outstanding bond issues totaling \$65.3 million across both Non-Ad Valorem Assessment and Enterprise Fund revenue bonds.

James Moore recognizes the purpose of these audits is to provide an independent and objective assessment of the District's financial position, operations, and compliance with applicable laws and regulations. The firm will deliver professional audit services that ensure transparency, accountability, and accuracy in financial reporting while maintaining open communication with District management and the Board throughout the engagement.

Summary of Approach to Complete the Engagement

Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS). These auditing standards establish the overall objectives of the independent auditor and explain the nature and scope of an audit, and are also designed to enable the independent auditor to meet those objectives. The auditing standards stipulate the general responsibilities of the auditor, as well as the auditor's further considerations relevant to the application of those responsibilities to specific topics. Our audit approach is summarized below and detailed in the following section:



Ability to Furnish the Required Services

Specific Audit Approach

Understanding of the Scope of Services to be Performed

We understand the work to be performed, including an examination of financial statements, a financial audit, and a compliance audit required by the Federal Uniform Grant Guidance and Rules of the Auditor General.

Independence

The firm and each individual staff member assigned to the engagement are free from personal or external impairments to independence and are organizationally independent and will maintain an independent attitude and appearance.

Lean Culture

James Moore has adopted a Lean culture, developing Gold Standards that require we provide the best service possible. We implemented Gold Standards for each phase of the audit process. As we go through each phase of the audit, we ask ourselves:

- » Does this provide value to our client?
- » Does this provide value to James Moore?
- » Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead refocus our efforts to something that is of value. Much of that focus ensures frequent communication throughout the year, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are fewer surprises and work loops later in the process as a result of effective planning.

Audit Approach & Process

Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS) and, when applicable, Generally Accepted Government Auditing Standards (GAGAS). These auditing standards establish the overall objectives of the independent auditor and explain the nature and scope of an audit, and also are designed to enable the independent auditor to meet those objectives. The auditing standards stipulate the general responsibilities of the auditor, as well as the auditor's further considerations relevant to the application of those responsibilities to specific topics.

Additionally, as significant federal and state grant expenditures are anticipated to continue at your organization, your audit also is subject to OMB Uniform Grant Guidance, Audits of States, Local Governments, and Non-Profit Organizations, as well as the Florida Single Audit Act.

For the purposes of this proposal, we've summarized our audit process into three distinct phases:

1. Planning
2. Fieldwork
3. Reporting

Descriptions of each phase are presented on the following pages.



Ability to Furnish the Required Services

Specific Audit Approach

PLANNING

Continuance Considerations

Occurs 4-6 months before year-end. We consider items such as:

- » Feedback received from previous audit exit conferences with management
- » Meeting with management to discuss any significant or unusual activities that have occurred during the year or are expected to occur within the year

Pre-Planning Conversations

Occurs 1-3 months before year-end. We inquire about items such as:

- » Changes to intended services desired from our firm or the intended use of the financial statements
- » Changes in management or other key staffing areas
- » Impact of any recent accounting standards

These items are important for us in proactively planning for the nature, extent, and timing of the audit, but they also help us in serving as advisors. All relevant conversations are shared with key engagement team members in a timely manner so the entire team remains updated.

Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

- » Establish preliminary planning materiality
- » Develop detailed audit plan, to include:
 - Assessment of risk at the financial statement account balance level
 - Plan tests of controls, tests of compliance and substantive procedures
 - Communicate audit plan with all members of engagement team
- » Perform initial data extraction analysis of key accounts and transaction classes
- » Perform tests of controls and compliance
- » Evaluate results of testing and, if necessary, modify the audit plan

Internal Controls

Internal controls are the steps put in place to provide reasonable assurance that the organization will achieve its objectives. These objectives fall into three categories:

1] Financial reporting

2] Operations

3] Compliance with laws and regulations

Obtaining an understanding of the entity's internal controls is a fundamental part of understanding the entity and its environment. Although the process for obtaining an understanding of the entity's internal control is addressed here as a separate process, it is part of our risk assessment and may be performed concurrently with other risk assessment procedures.

The primary reason for understanding the entity's internal controls is the same as performing other risk assessment procedures: (1) to assess the risk of material misstatement, and (2) to design and perform further audit procedures.

Our understanding of the internal controls will include the following:

- » The five interrelated components of internal control:
 - (1) control environment
 - (2) risk assessment
 - (3) information and communication systems
 - (4) control activities
 - (5) monitoring
- » The entity's selection and application of accounting policies
- » The entity's use of information technology

Ability to Furnish the Required Services

Specific Audit Approach

In addition, we will develop an understanding of how the entity selects and applies its accounting policies and consider their appropriateness. This understanding will include (1) methods of accounting for significant and unusual transactions, (2) the effects of significant accounting policies in emerging or controversial areas for which consensus or authoritative guidance is lacking, (3) identification of new financial reporting standards and regulations pertinent to the entity, including how the entity will implement them, and (4) changes in the entity's accounting policies, including consideration of the reasons for, and the appropriateness of the changes.

The understanding of internal controls will include, at a minimum, the following:

- » **For significant classes of transactions:** An understanding of the entity's processes and controls over the initiating, authorizing, recording, processing, and reporting of transactions.
- » **For material accounts:** An understanding of reconciliation controls related to material accounts. We will develop our understanding of reconciliation controls related to material accounts even if the account is not part of a significant class of transactions. For example, we may not consider the property account to be a part of a significant class of transactions for a particular entity, but if the property account is material, we will still gain an understanding of applicable reconciliation controls.
- » **For significant or fraud risks:** An understanding of the controls related to that specific risk.

We cannot evaluate the design of the controls by assessing individual controls in isolation. Rather, we will assess the controls in a transaction cycle as a group, as follows:

- » Obtain an understanding of the processes and flow of information through the transaction cycle.
- » Determine what can go wrong within the transaction cycle.
- » Determine whether the controls are sufficient to address the instances of what can go wrong within the transaction cycle.

In determining whether the controls in a process are designed effectively, we will use a top-down approach: one in which we first consider the design of entity-level controls relevant to the process and then consider the activity-level controls. The entity-level controls

that generally have the most direct impact on the function of the activity-level controls are the controls related to monitoring and general controls for IT. The effectiveness of activity-level controls is significantly affected by the effectiveness of entity-level controls. For example, an entity may have poor segregation of duties in the accounts payable/cash disbursements area and may compensate for this deficiency through a thorough review and approval of each disbursement. If the entity has an effective control environment, general controls for IT that limit access to accounts payable applications to one or a few people, and monitoring controls to ensure the review and approval process is functioning correctly, we may determine that controls over the accounts payable/cash disbursements function are adequately designed. On the other hand, if the entity does not have a strong control environment and does not monitor the review and approval process, we would conclude that controls over the accounts payable/cash disbursements process are not designed effectively.

Evaluating the design of internal controls requires experience and familiarity with accounting and financial reporting systems. The auditors obtaining an understanding of your internal controls will have sufficient knowledge and experience to effectively accomplish the objectives of this process.

During the **Planning Phase** the audit request list is updated based on our customized risk assessment. The request list is discussed with management at least 30 days before final fieldwork begins. We only ask for what we need, nothing more. A timeline of deliverables is agreed upon with management to ensure fieldwork objectives and deadlines are met.

The request list also serves as an inventory of items. As you upload documents to our secure client portal, they are marked as "received" on the request list so all engagement team members are aware of what has been received and what is outstanding. Two weeks before final fieldwork, the Engagement Manager or Audit Senior Accountant will follow up with management to make sure there are no questions or delays anticipated.

Note: All planning work, including our risk assessment and tailored audit procedures, is completed and reviewed by the Partner using our collaborative review process before final fieldwork begins.

Ability to Furnish the Required Services

Specific Audit Approach

FIELDWORK

Specific procedures are tailored according to the risk assessment, using information gathered during the Planning Phase. We follow a collaborative review process. As audit work is performed, the Engagement Manager and Partner are performing their review regularly, so that any comments can be discussed with the engagement team during fieldwork. Each member on the engagement team takes ownership and responsibility for the entire engagement. We have found this provides for a better quality output from the start; no additional clean-up following completion of fieldwork is needed to make our audit documentation meet required standards. When we leave the field, our goal is to have no or a minimal number of open items and a draft of the financial statements. Items completed during fieldwork include:

- » Perform substantive testing of account balances
- » Perform analytical procedures
- » Draft the audit report and management letters

REPORTING

- » Final review of the audit report and financial statements by Lead Partner
- » Final review by Quality Control Review Partner
- » Summarize results of work and findings
- » Obtain management representations
- » Engagement reporting to management and those charged with governance
- » Exit conference with management to obtain feedback on the audit

Since we communicate regularly throughout the audit process there will be no surprises when we issue our reports. The reports we issue will include:

- » Our report on the financial statements
- » Our report on internal control over financial reporting and on compliance and other matters
- » If applicable, our report on compliance for each major federal program and state project and on internal control over compliance.
- » Our communication with those charged with governance
- » Our management letter required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General

In addition to an exit conference with management, we encourage your governing/board members to meet with us prior to our formal presentation so we can go over all aspects of the audit report (including our findings and recommendations). We have found these meetings to be extremely beneficial in ensuring all of your questions and concerns are addressed, as well as to foster meaningful communication between you and us.

Ability to Furnish the Required Services

Specific Audit Approach

Statistical Sampling

Individual sample sizes and tests will be selected based on the unique controls of significant transaction processes tested during the Preliminary Phase. Typically, such sample sizes will amount to no fewer than 40 transactions per process. While individual transactions are selected through sampling as a means of testing controls, our interim and year-end procedures will include significant data extraction procedures, which allow for an assessment to be performed of all transactions. Some audit areas in which sampling and/or data extraction procedures will be performed include non-payroll cash disbursements, payroll, and growth and resource management, among others.

Extent of Computer Software

We anticipate using your technology to the maximum extent possible in conducting our audits. To the extent possible we will request schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your software. Such information provides for ease of reviewing, sorting, and sampling and saves time for your staff when reports do not have to be derived manually or printed in bulk.

Our firm employs the use of ProFx Engagement Software, which means we are paperless. Use of this software enables us to perform a more meaningful audit, because our time can be spent on more important audit procedures as opposed to balancing out manual workpapers, posting manual adjusting entries, etc.

Type and Extent of Analytical Procedures

Analytical procedures are an additional integral part of our typical audit plan. In addition to our sampling and data extraction (sometimes in advance of such procedures as a means of identifying areas to focus on in data extraction efforts), analytical procedures serve as a key procedure that can indicate areas in which unusual activity may have occurred. While extensive analytical procedures are performed over the financial information, we also incorporate non-financial information to aid in our assessment of financial activity.

Internal Control Structure

Walkthroughs of key internal control processes will be performed on an annual basis to document a thorough understanding of your internal control structure and assess any changes to internal controls. These walkthroughs will be performed in person with appropriate personnel. Additionally, as discussed earlier, the documentation of every internal control process is prepared and/or reviewed by at least one individual who is certified in Lean Six Sigma. While the primary goal of all internal control systems auditing is centered around the sufficiency of the controls, every process will be considered at a high level from an efficiency perspective in an effort to provide recommendations for any potential efficiencies that may be achievable.

Determining Laws and Regulations Subject to Testing

As part of obtaining reasonable assurance about whether your financial statements are free from material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The identification of items deemed material for testing may arise from reading of your debt agreements, grant agreements, minutes, inquiries of your management or legal counsel, or any other audit procedures.

Drawing Audit Samples

While some compliance tests are performed on an annual basis, the sizes of samples in any additional tests over compliance for larger populations could vary significantly depending on the nature, extent, and frequency of items in the total population. Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgment.

Ability to Furnish the Required Services

Technology and Your Audit

One of our favorite components of our audit approach and the logistics of performing the audit relates to our use of the Suralink client engagement platform. Not only is this one of the premiere file-sharing products on the market, but we believe our internal strategy and training surrounding the use of the platform is what truly **maximizes the efficiency and effectiveness of communication in the audit process**.

In short, rather than providing you with a request list via Excel or some other “traditional” means, we compile our request list in Excel and then import it into a Suralink Engagement. Each line on the imported list generates a “Request” in the Suralink Engagement. From there, we add any applicable users you want authorized to access the request list who can then access the full list and/or their specific assigned tasks.

The primary attributes and benefits of how we utilize this platform are as follows:

Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you've provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to Suralink Engagements it allows all individuals with access to follow along the same conversation surrounding any follow-up questions on an audit request.

Request Assignment

Requests can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals and for users to easily filter for requests assigned to them. Requests also can be locked to specific users so only those with access may see the request and any comments or attached files.

Due Date Tracking

Each request is loaded with a specific due date to help your team prioritize the most impactful and/or timely items that will help facilitate the most seamless audit process possible.

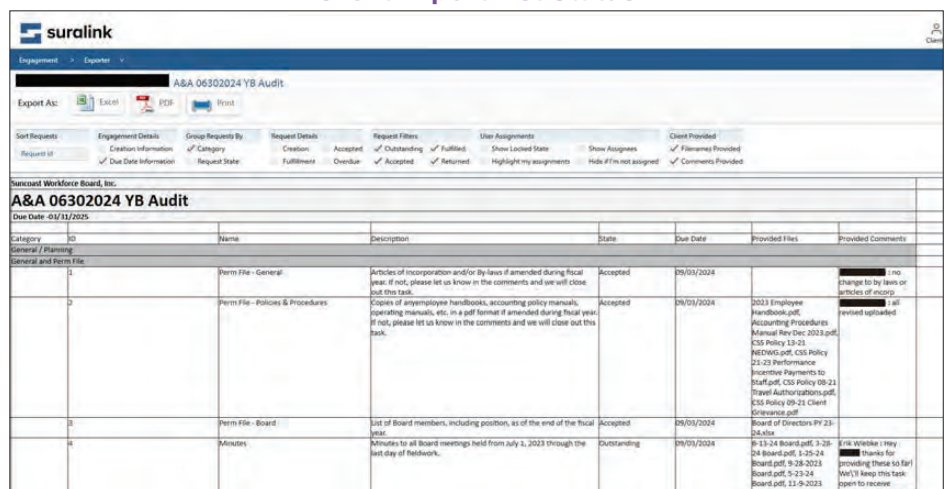
Status View

Gone are the days of needing to request an updated open items list and waiting on your audit team to assemble and provide it. At any time, you are able to log into your Suralink account and view a real-time status update on the audit request list.

Subsequent Year Rollforward

One of the ways we work to improve the audit workflow year after year is how we handle additional requests and/or items needed annually, but not on the initial request list. Every year, when completing the audit, we archive the completed Suralink Engagement – inclusive of the “original” request list and any additional items/questions added – and are able to roll it forward to use as the starting point for next year's request list. This allows you to provide as much of the needed documentation on Day 1, which ultimately helps streamline the audit process and minimize the quantity of follow-up questions, therefore also minimizing disruptions to your day-to-day work!

Client Export List Status



Request ID	Category	Name	Description	Status	Due Date	Provided Files	Provided Comments
1	General / Planning	Perm File - General	Articles of incorporation and/or Bylaws if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	06/01/2024		No change to By Items or Policies of account revised updated
2	General / Planning	Perm File - Policies & Procedures	Copies of any employee handbooks, accounting policy manuals, operating manuals, etc. in a pdf format if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	06/01/2024	2023 Employee Handbook.pdf Accounting Procedures Manual Rev Dec 2023.pdf CSO Policy 19-21 NECWS.pdf, CSO Policy 21-23 Performance Incentive Payments to Staff.pdf, CSO Policy 09-21 Travel Authorizations.pdf, CSO Policy 09-21 Client Grievance.pdf	
3	General / Planning	Perm File - Board	List of Board members, including position, as of the end of the fiscal year.	Accepted	06/01/2024	Board of Directors FY 23-24.xlsx	
4	General / Planning	Minutes	Minutes to all Board meetings held from July 1, 2023 through the last day of Network.	Outstanding	06/01/2024	6-13-24 Board.pdf, 3-28-24 Board.pdf, 1-25-24 Board.pdf, 9-28-2023 Board.pdf, 5-23-24 Board.pdf, 11-9-2023 Board.pdf, 4-13-24	6-13-24 Board (May 2024) Thanks for providing these so far! We'll keep this task open to receive

Ability to Furnish the Required Services

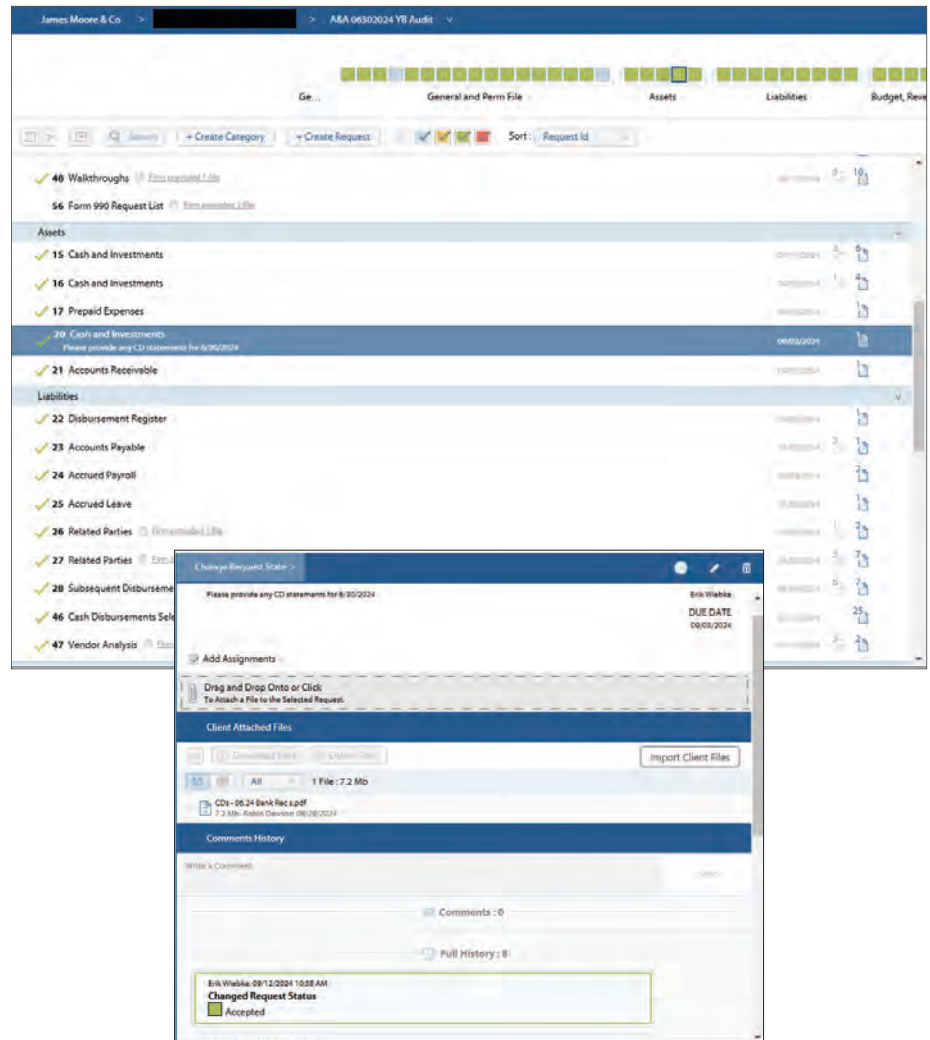
Technology and Your Audit

Weekly Status Calls

While not a direct tool in the Suralink Engagement, one of our best practices during audit fieldwork and the subsequent wrap-up phase is to schedule a weekly status call to address any questions in need of a conversation, discuss deliverables and projected completion timing, etc. Sometimes these calls may last five minutes or even be cancelled, but by having a standing call on the calendar every week, we've found this to be a great tool to keep everyone on the same page and leave no one in the dark on where we are in the grand scheme of things, whether it be you wanting to understand the status of the audit or us looking for the latest ETA on the last few outstanding items needed to complete the audit.

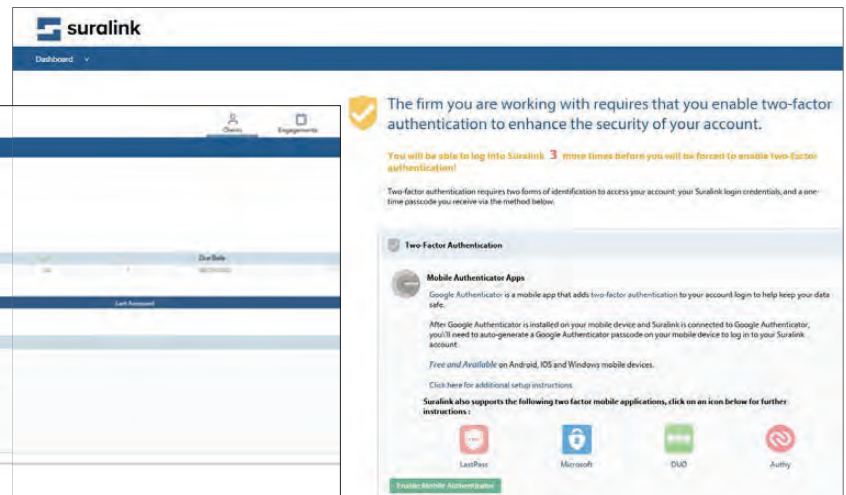
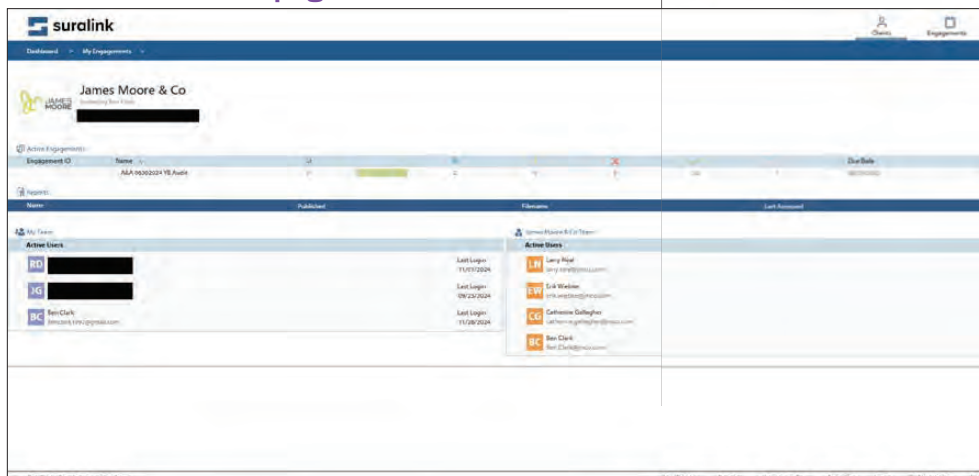
Overall, our implementation of Suralink Engagements has been a game-changer for our team and clients alike. We're confident we'll make your audit experience the smoothest it's ever been!

Views Within the Request List



Two-Factor Authentication

Client View of Homepage



Ability to Furnish the Required Services

Financial Stability

James Moore & Co., P.L. has been in business for 60+ years and is in sound financial condition. Our financial stability allows us to invest heavily in our service management system to maintain high levels of efficiency and accountability. It also means we're able to grow our workforce as needed. While our current staff is enough to serve all of our existing clients, we continue to hire new personnel on a regular basis. So as our workload continues to increase, our firm stays ready to provide the highest level of client service.



\$44.3M Revenues
\$4.7M Assets
300+ Employees
5 Offices



Largest Accounting firm in the
North Central Florida Region
Top Accounting Firms statewide
by *Florida Trend Magazine*
Top 200 Firm in the US
by *Inside Public Accounting*



20 Partners with a combined
440+ years of tenure at JMCO



Our workforce is
strong with **8%** growth
every year since **2013**



Maintaining insurance coverage
for workers' compensation,
general commercial liability,
and professional liability



Our firm is a loyal customer
of Ameris Bank

Business Continuity and Disaster Recovery

James Moore maintains a comprehensive business continuity and disaster recovery plan designed to ensure uninterrupted client service in the event of a natural disaster or other business disruption. This plan includes secure data backup and recovery protocols, remote work infrastructure for all team members, and clearly defined communication procedures to maintain engagement with clients and project teams. Our firm has successfully continued full operations through prior hurricane seasons, demonstrating our ability to remain responsive and fully operational under adverse conditions.

EXTRAORDINARY only refers to our LEVEL OF SERVICE.

Providing a high level of value for the fees you pay is integral to our basic engagement philosophy. Although fees are important, they should not, in our opinion, be the sole factor in the selection of an audit firm for you. The choice of an accounting firm should always be made primarily on the basis of qualifications, capabilities, and commitment. We will spare no effort to find a common ground for providing quality services at a reasonable rate.

Our goal is to ensure your accounting needs are met in a manner one expects from a trusted advisor.

The proposed fees for the audit services are based on the assumption that the accounting records for your organization will be maintained in good condition and that assistance requested from your personnel will be provided in both a complete and timely manner.

Our total all-inclusive maximum fees for the engagement include all direct and indirect costs including all out-of-pocket expenses.

FISCAL YEAR END	FEE
2025	\$35,000
2026	\$37,000
2027	\$39,000
2028	\$41,000
2029	\$43,000



RFP Notice, RFP, Evaluation Criteria



ST. LUCIE WEST SERVICES DISTRICT

REQUEST FOR PROPOSALS DISTRICT AUDITOR

The St. Lucie West Services District (the “District”) hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District’s financial records for the fiscal years ending September 30, 2025, September 30, 2026, and September 30, 2027, with an option for an additional two year renewal. The District is a local unit of special-purpose government created under Chapter 190.005, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District was formed in 1989. The District, which is located in St. Lucie County, encompasses 4,614 acres. There are approximately 11,000 assessable units made up of a mixture of residential units as well as commercial and retail development. There are currently five (5) Bonds outstanding, some of which are refinances. The Bonds are a mixture between NAV Assessment paid bonds and Enterprise Fund revenue paid bonds. The five Bonds were issued between 2011 and 2014 with a total combined issued par amount of \$65,330,000.00.

All applicants must be duly licensed under Chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy (Yellow Book). Audits shall be conducted in accordance with Florida law and particularly, Section 218.39, Florida Statutes, and the rules of the Florida Auditor General. Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Administration Office. Interested firms should submit one (1) copy and one (1) digital copy of their qualifications, and any other supporting documentation to the St. Lucie West Services District, c/o Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410 on or before 4:00 p.m. on November 12, 2025, in an envelope marked on the outside “Auditing Services-St. Lucie West Services District”. It is the applicant’s obligation to ensure that confirmation of timely receipt is obtained. Questions should be directed to the District Administration Office at 561-630-4922 or toll free at 1-877-737-4922. The District reserves the right to reject all or portions of the submittals. All costs to prepare the proposals shall be at the proposer’s expense.

**ST. LUCIE WEST SERVICES DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years 2024/2025, 2025/2026 and 2026/2027
With Two Year Option (2027/2028 and 2028/2029)
St. Lucie County, Florida**

**ST. LUCIE WEST SERVICES DISTRICT
AUDITOR SELECTION INSTRUCTIONS TO PROPOSERS**

SECTION 1. DUE DATE. Sealed proposals must be received no later than November 12, 2025 at 4:00 p.m., at the offices of District Manager, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is affirming its familiarity and understanding with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. REJECTION OF PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) copy of the Proposal Documents and one digital copy, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – St. Lucie West Services District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. After proposals are opened by the District, no proposal may be withdrawn for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District’s limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes or each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after receipt of the Request for Proposals and Evaluation Criteria or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Request for Proposals, Evaluation Criteria, or other contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

SECTION 15. REJECTION OF ALL PROPOSALS. The District reserves the right to reject any and all bids, with or without cause, and to waive technical errors and informalities, as determined to be in the best interests of the District.

**ST. LUCIE WEST SERVICES DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. *Ability of Personnel (10 Points).*

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; evaluation of existing work load; proposed staffing levels, etc.)

2. *Proposer's Experience (10 Points).*

(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 of Proposer, etc.)

3. *Understanding of Scope of Work (10 Points).*

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. *Ability to Furnish the Required Services (10 Points).*

Present ability to manage this project and the 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 (E.g. the existence of any natural disaster plan for business operations).

5. *Price (10 Points).*

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

Independent Audit Service Proposal



2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Prepared for St. Lucie West Services District

Prepared By:
McIntosh CPA

November 12, 2025

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Transmittal Letter



November 12, 2025

Board of Supervisors
St. Lucie West Services District
St. Lucie County

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the St. Lucie West Services District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

Racquel McIntosh

Racquel McIntosh, CPA
Founder & Managing Partner

Statement of Understanding and Scope of Work

The St. Lucie West Services District requires independent audit services for the fiscal years ending September 30, 2025 – 2027, with an option for two additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

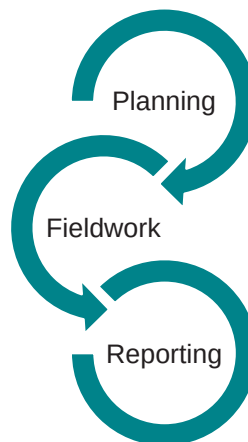
AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline of June 30th and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



RACQUEL MCINTOSH

C P A

561-981-6282

mcintoshcpa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center
Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
McIntosh CPA
Founder & Managing Partner
- 2014 - 2023
Grau & Associates
Audit Partner
- 2011 - 2013
Grau & Associates
Audit Manager
- 2009 - 2011
Grau & Associates
Audit Senior
- 2005 - 2009
Grau & Associates
Audit Staff

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

6

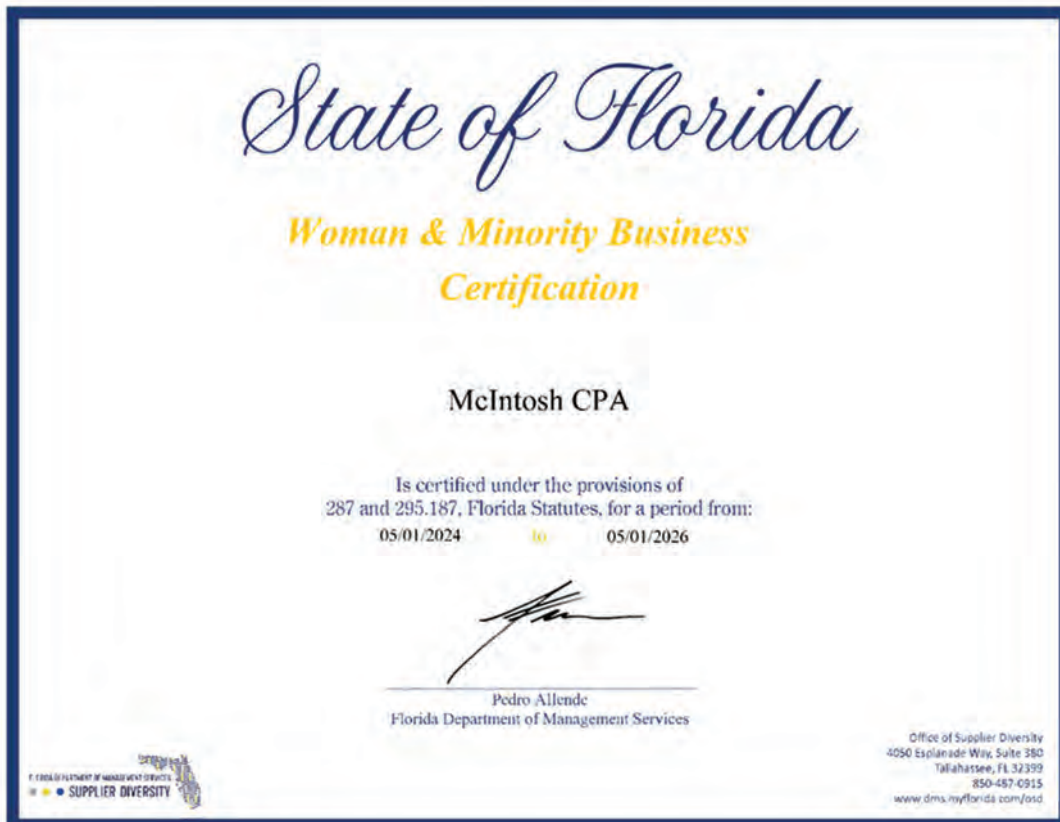
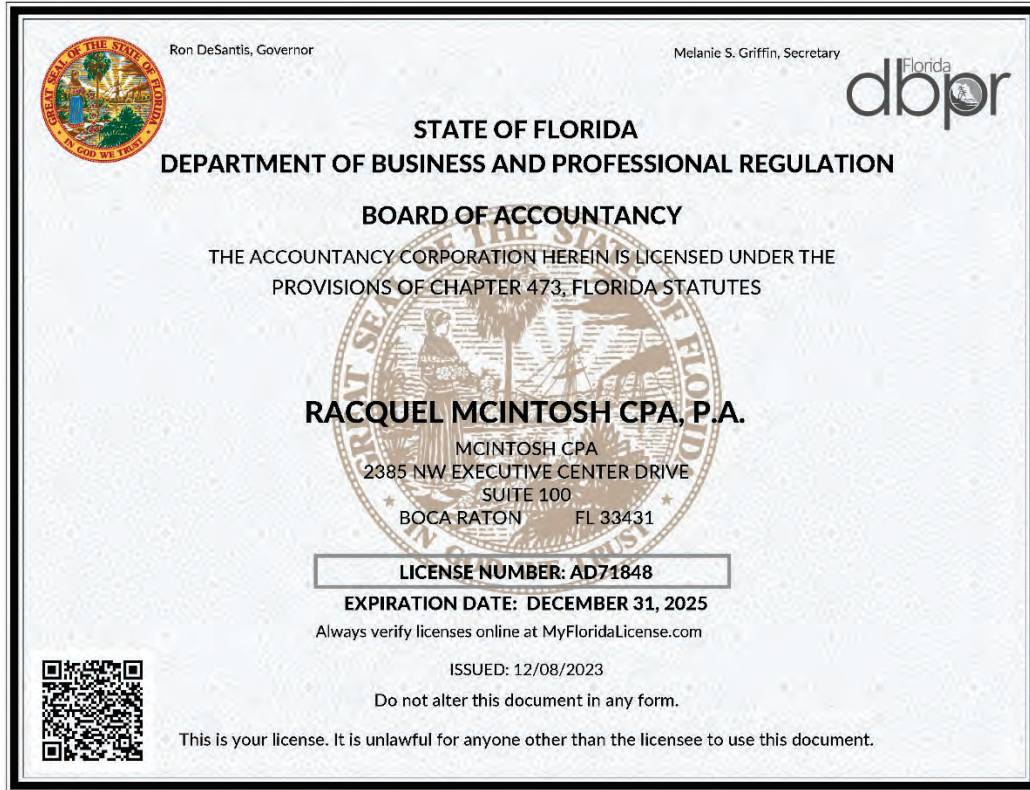
Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2025	\$34,000
2026	\$34,500
2027	\$35,000
2028	\$35,500
2029	\$36,000

The above fees are based on the District not issuing Bonds in any of the fiscal years. If additional Bonds are issued, then fees will be adjusted.

Appendix



St. Lucie West Services District

Board Agenda Item
Tuesday, December 2, 2025

Item

DM 8 Other Items

Summary

Discussion/Update items:

Recommendation

District Manager: Joshua C Miller

Board Action

Moved by: Seconded by: Action Taken:

St. Lucie West Services District

Board Agenda Item Tuesday, December 2, 2025

Item

CA 1 Public Works Monthly Reports

Summary

This report is provided for your review and information as an update to the operations of the Public Works Department

Recommendation

Budget Impact

Project Number:	Available Project Budget: \$0.00
ORG Number:	This Project: \$0.00
	Available Balance: \$0.00

Board Action

Moved by:	Seconded by:	Action Taken:
-----------	--------------	---------------



St. Lucie West Services District Public Works Department October 2025

<u>Division</u>	<u>Service Orders*</u>	<u>Work Orders**</u>
Aquatics	78	7
Exotic Plant Removal	36	14
Storm Water	26	64
Vac Truck	9	0
Dredge Barge	0	0
Video Ray	19	0
Shop	157	0
Grand Total	325	85

Aquatics Division:

Operations & Maintenance:

<u>Type</u>	<u>Service Orders</u>	<u>Work Orders</u>
Algae	9	0
Injection Treatments	0	0
Hydrilla Treatments	5	1
Midge Fly Treatments	4	0
Harvester Removal	0	0
Surface Plant Treatments	19	0
Wetland & Upland Treatments	0	0
Debris Removal	17	0
Miscellaneous	24	6

Scheduled Maintenance

- Lake Cleaning Schedule - Available Upon Request

Exotic Plant Removal Division:

Operations & Maintenance:

<u>Type</u>	<u>Service Orders</u>	<u>Work Orders</u>
Encroaching Preserves	13	14
Lygodium Treatments	2	0
Exotic Vegetation Treatments	12	n/a
Tree Removals	2	0
Preserves Maintenance	1	n/a
Vine Management	2	0
Miscellaneous	4	n/a

Scheduled Maintenance

- None

Storm Water Division:

Operations & Maintenance:

<u>Type</u>	<u>Service Orders</u>	<u>Work Orders</u>
Locates	n/a	58
Street Flooding	1	2
Grate Cleaning	5	2
Improved Landscaping & Mowing	3	n/a
Miscellaneous	17	2

Storm Water Division Cont'd:

Scheduled Maintenance

- Right of Way Mowing done the first 2 weeks of each month.

Storm Water Division / Vac Truck:

Operations & Maintenance:

<u>Type</u>	<u>Service Orders</u>	<u>Work Orders</u>
Cleaning Out Pipes	4	n/a
Cleaning Out Structures	4	n/a
Miscellaneous	1	n/a

Scheduled Maintenance

- None

Other Information

- _____ 750 Estimated Footage Cleaned
- 0
- none

Storm Water Division / Dredge Barge:

Operations & Maintenance:

<u>Type</u>	<u>Service Orders</u>	<u>Work Orders</u>
Dredging Pipes	0	n/a
Miscellaneous	0	n/a

Scheduled Maintenance

- None

Other Information

- _____ 0 Estimated Yardage Cleaned
- None
- None

Storm Water Division / Video Ray:

Operations & Maintenance:

<u>Type</u>	<u>Service Orders</u>	<u>Work Orders</u>
Viewing Pipes	15	n/a
Miscellaneous	4	n/a

Scheduled Maintenance

- None

Shop Division :

Operations & Maintenance:

<u>Type</u>	<u>Service Orders</u>	<u>Work Orders</u>
Vehicle Repair	32	n/a
Equipment Repair	69	n/a
Other Repair	56	n/a
Total Repairs	157	n/a

Scheduled Maintenance

- None

* Service Orders are internally logged on an as needed basis by each department. No document is created.

** Work Orders are generated by office staff and distributed to the appropriate department. A physical document is created and distributed.

St. Lucie West Services District

Board Agenda Item

Tuesday, December 2, 2025

Item

CA 2 Monthly Report on Utilities Operations

Summary

This report is provided for your review and information as an update on the day-to-day Utilities operations of the St. Lucie West Services District and will be provided once a month.

St. Lucie West Services District Monthly Utilities Operations Report

Summary		ERC Water/Wastewater Update			
<u>WATER</u>					
Commercial Accounts			530		
Residential Accounts			6,303		
Total Plant Capacity Based on 3.6 MGD			14,400.00	ERC's (Factor 250 gpd)	
Water ERC's sold as of October 1st			12,346.00		
Current ERC(use) including the Reserve CDD			9,285.00	ERC's (MAX over 12 Months)	
The Reserve Commitment for 2025			0.00	ERC's	
Unsold Water ERC's as of October 1st			2,054.00		
Sold in FY 2025 (see water table below)			38.50	ERC's	
Total Unsold Capacity for Water			2,015.50		
Total Unused Capacity for Water			5,076.50		
WATER		RESIDENTIAL	COMMERCIAL	THE RESERVE	WATER FEES COLLECTED
ERC's sold in Oct-24		0.0	1.2	0 \$	3,342.00
ERC's sold in Nov-24		0.0	0.0	0 \$	-
ERC's sold in Dec-24		0.0	0.0	0 \$	-
ERC's sold in Jan-25		0.0	8.9	0 \$	24,786.50
ERC's sold in Feb-25		0.0	0.0	0 \$	-
ERC's sold in Mar-25		0.0	0.0	0 \$	-
ERC's sold in Apr-25		0.0	0.0	0 \$	-
ERC's sold in May-25		1.0	0.0	0 \$	2,785.00
ERC's sold in Jun-25		0.0	10.3	0 \$	26,685.50
ERC's sold in Jul-25		0.0	0.0	0 \$	-
ERC's sold in Aug-25		0.0	13.4	0 \$	37,319.00
ERC's sold in Sep-25		0.0	3.7	0 \$	10,304.50
Total Water ERC's sold for FY 2025		1.0	37.5	0 \$	105,222.50
<u>WASTEWATER</u>					
Commercial Accounts			476		
Residential Accounts			6,302		
Total Plant Capacity Based on 2.60 MG/TMADF			10,400.00	ERC's (Factor 250 gpd) TMADF	
Wastewater ERC's sold as of October 1st			9,876.80		
Current ERC(use) including the Reserve CDD			6,447.00	ERC's (MAX over 12 Months)	
The Reserve Commitment for 2025			0.00	ERC's	
Unsold Wastewater ERC as of October 1st			523.20		
Sold in FY 2025 (see W.Water table below)			36.70	ERC's	
Total Unsold Capacity for Wastewater			486.50		
Total Unused Capacity for Wastewater			3,916.30		
WASTEWATER		RESIDENTIAL	COMMERCIAL	THE RESERVE	WASTEWATER FEES COLLECTED
ERC's sold in Oct-24		0.0	1.2	0 \$	2,700.00
ERC's sold in Nov-24		0.0	0.0	0 \$	-
ERC's sold in Dec-24		0.0	0.0	0 \$	-
ERC's sold in Jan-25		0.0	8.9	0 \$	20,025.00
ERC's sold in Feb-25		0.0	0.0	0 \$	-
ERC's sold in Mar-25		0.0	0.0	0 \$	-
ERC's sold in Apr-25		0.0	0.0	0 \$	-
ERC's sold in May-25		1.0	0.0	0 \$	2,250.00
ERC's sold in Jun-25		0.0	10.3	0 \$	23,175.00
ERC's sold in Jul-25		0.0	0.0	0 \$	-
ERC's sold in Aug-25		0.0	13.4	0 \$	30,150.00
ERC's sold in Sep-25		0.0	1.9	0 \$	4,275.00
Total Wastewater ERC's sold for FY 2025		1.0	35.7	0 \$	82,575.00
New Connections in September:		5.60	ERC's		

St. Lucie West Services District Monthly Utilities Operations Report

October-25

Water Treatment Facility

- Total Finished Water Produced for October was
- The Finished Water Produced for the Previous Twelve Months was
- The Average Daily Flow of Finished Water for October was
- The Annual Average Daily Flow of Finished Water for October was
- The Three Month Average Daily Flow of Finished Water for October was
- The Water Treatment Plant Capacity is Operating at
- The Water Plant Annual Withdrawal Capacity per SFWMD WUP is at

59.48	MG
717.71	MG
1.92	MG
1.97	MG
1.90	MG
53.3%	
80.4%	

Water Treatment Plant Projects for September:

- New Injection Well Construction Ongoing
- Reserve CDD Service Area Incorporation Process Ongoing
-

Wastewater Treatment Facility

- Total Influent Wastewater flow for October was
- Total Effluent Wastewater flow for October was
- The Average Daily Flow of Influent Wastewater for October was
- The Average Daily Flow of Effluent Wastewater for October was
- The Annual Average Daily Flow of Influent Treated for October was
- The Three Month Average Daily Flow of Influent Treated for October was
- The Wastewater Plant Capacity is Operating at

46.01	MG
46.45	MG
1.48	MG
1.50	MG
1.49	MG
1.48	MG
56.7%	

Wastewater Treatment Plant Projects for September:

- Annual Meter Calibrations Performed
- Installed Polymer Manifold System



**Underground Utilities Division
Work Task and Service Order Monthly Report**

Month/Year: October-2025

Count	Description
56	New Service/Connect/Disconnect/occupant change
0	Install Permanent Meter
0	Remove Permanent Meter
0	Install Temporary Meter
2	Remove Temporary Meter
1	Lock off/non payment office
1	Lock off Return payment
0	Lock Off Temporary
63	Lock Off Non-Payment
26	Reconnection "No Fee"
30	Reconnection "Regular Hours"
2	Reconnection "After Hours"
0	Reconnection "Inspection"
17	Check for Leak "No Leak Found"
19	Check for Leak "Customers Responsibility"
25	Check for Leak "Districts Responsibility"
0	Meter Reading Exception
9	Meter Maintenance
0	Read Meter pull Data Office Request
16	Meter Box
0	Follow up "Meter Swap"
0	Complaints "UGU Irrigation"
16	AMI Lock off Leak
4	Meter Change Out
1	Fire Hydrant
5	Irrigation "Checking for Leaks and Turning on Or Shutting Off Valves"
8	Sewer "Backups, Sewer Caps, or Breaks"
1	Lock off failed ARR
0	Read Meter Office Request
66	Locates
14	Complaints "Water Quality, Pressure, etc..."
8	Follow up "Incomplete Task by District or Contractor from Previous Service Orders"
0	Read Meter pull Data Customer Request
30	AMI Code Leak
0	Meter Test office request
0	Lockoff Non Payment Office
21	Door Hanger
0	Service Action
3	AMI Leak Alarm
10	Vactor Lift Stations 28,30,41,53,1,23,22,11,35,40
UGU CONSTRUCTION CREW PROJECTS:	
• MANHOLE REPAIRS- METS(1). LS #34(1), Watercrest(1) • CONCRETE VALVE PADS- Commercial(2),Industrial(3),Kings Isle(3),Lk Charles(2),Westbrook lses(1) • STORMWATER CULVERTS- (1) SLW BLVD- Raising Canes	

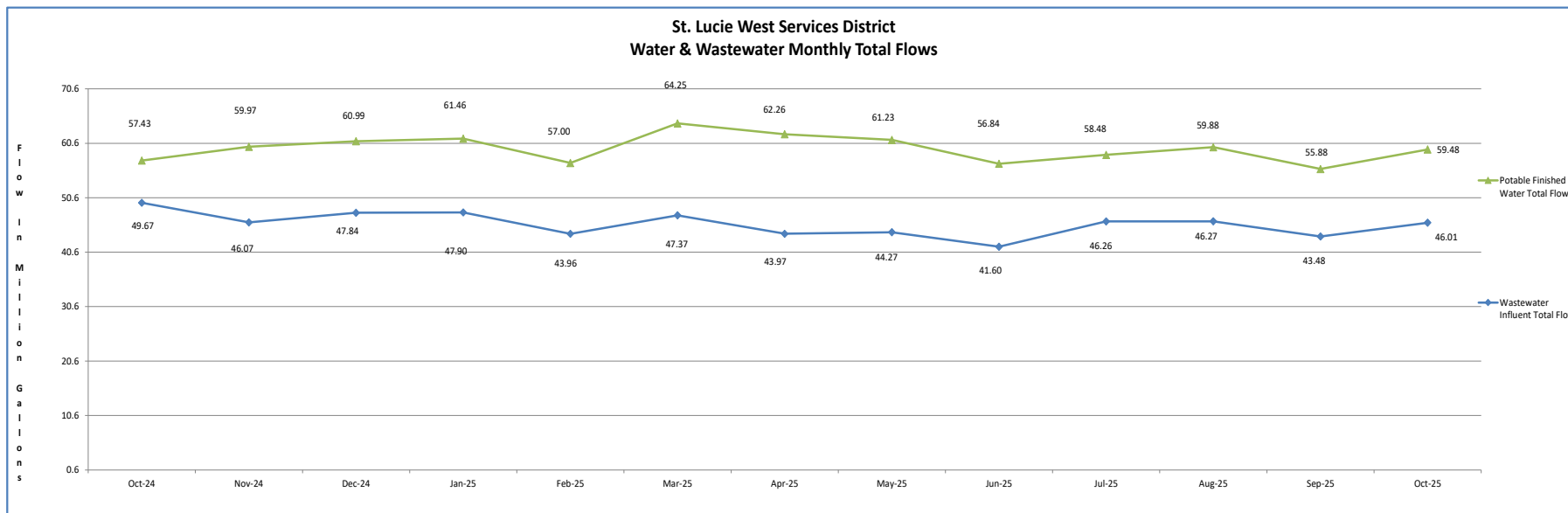
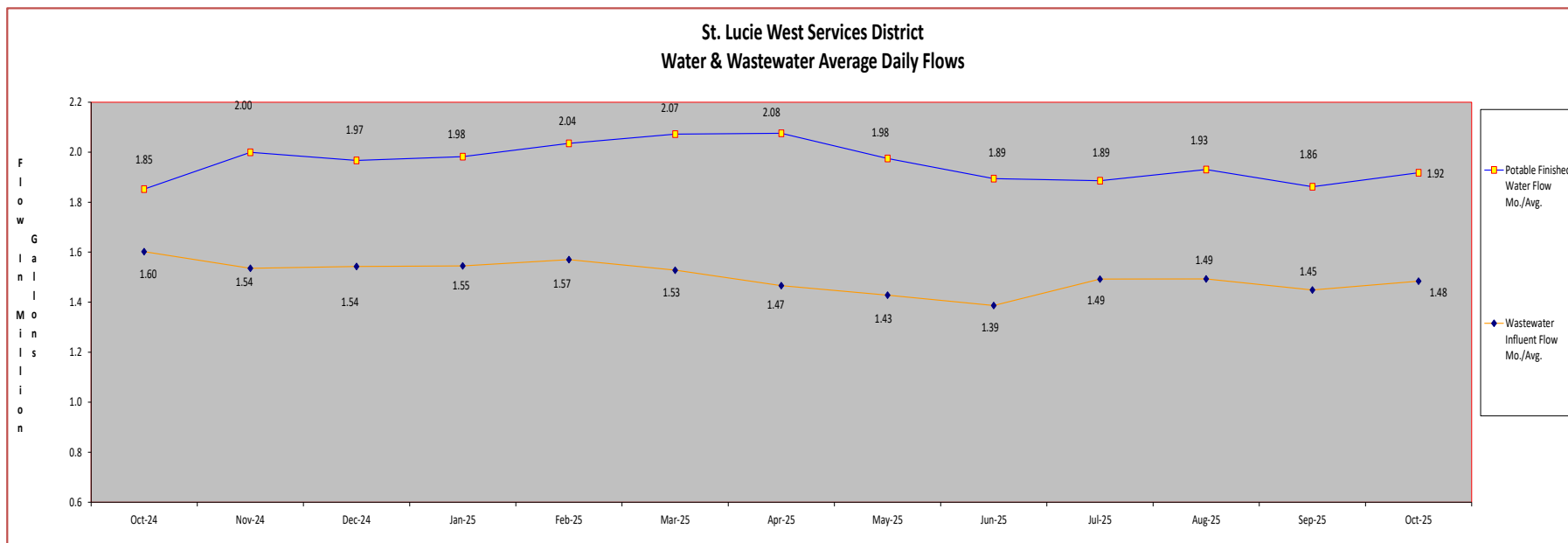
IRRIGATION MONTHLY REPORT- OCTOBER 2025

SERVICE ORDERS	
<u>S/O DESCRIPTION</u>	<u>TOTAL</u>
* CHECK FOR LEAK & OPERATE VALVES	19
IQ FOLLOW UP (ANGEL)	2
ACREAGE MEASUREMENT	0
COMPLAINTS	0
TIMER CHANGE REQUEST	0
ADDITIONAL TIME REQUEST	0
NEW PLANTINGS	
* Also reported un UGU MOR	

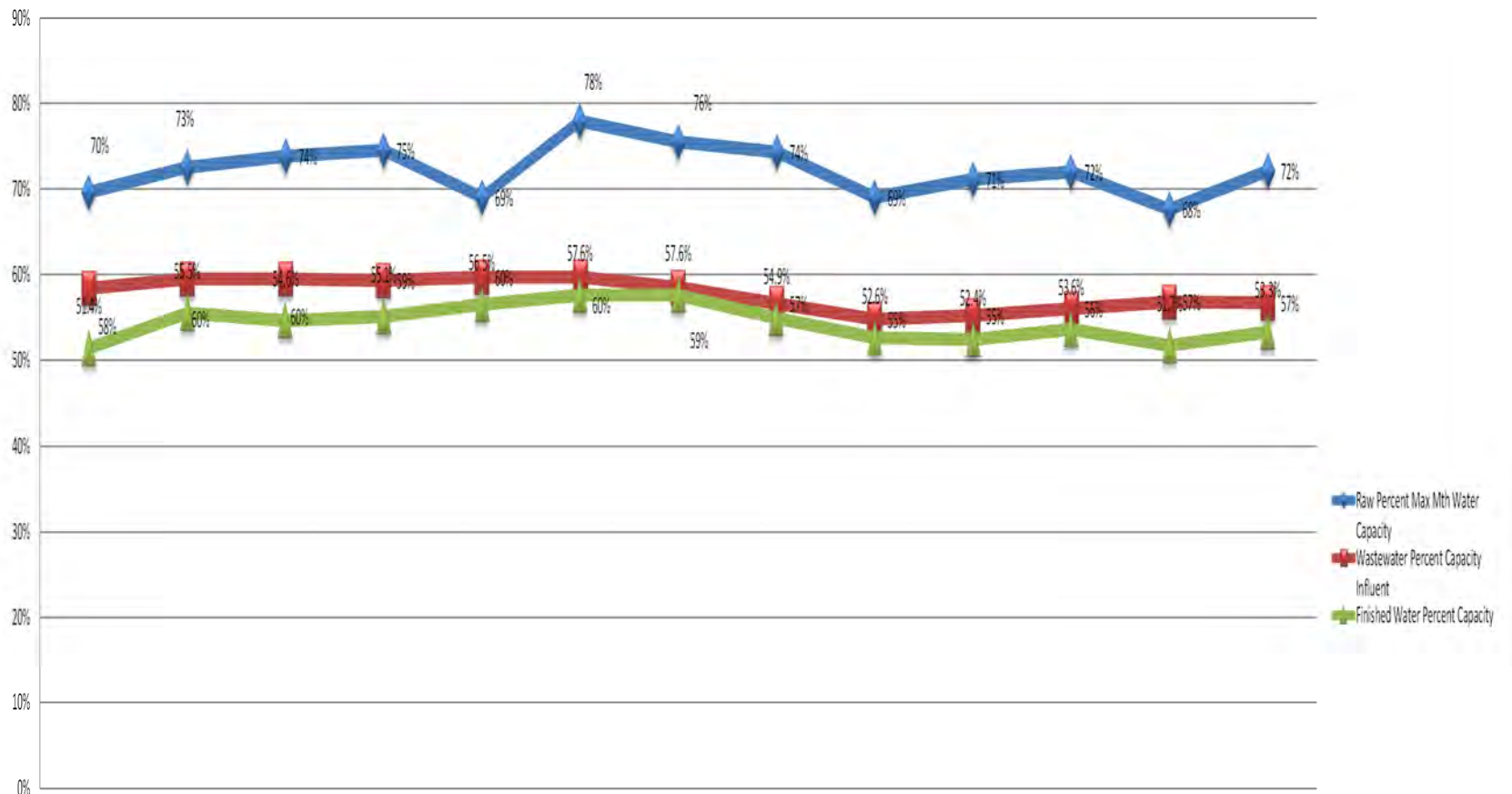
IRRIGATION FLOWS			
<u>SOURCE</u>	<u>TOTAL (MG)</u>	<u>ADF (MG)</u>	<u>MAX DAY (MG)</u>
LK CHARLES	0.000	0.000	0.000
LK ERNIE	11.163	0.360	1.099
MAIN PUMP STATION	59.346	1.914	3.964
STORM WATER TRANSFER	4.800	0.155	1.400
SURFICIAL WELLS	3.233	0.104	0.273
BRACKISH WELLS	0.431	0.014	0.056
GOLF COURSE	2.397	0.077	0.249

FLOWS (CATEGORIZED)			
	<u>TOTAL (MG)</u>	<u>%</u>	<u>MAX DAY (MG)</u>
REUSE	46.453	74.42%	1.850
STORMWATER	15.963	25.58%	
WELLS (ALL)	3.664	5.87%	
TOTAL	62.416	105.87%	

PROJECTS	

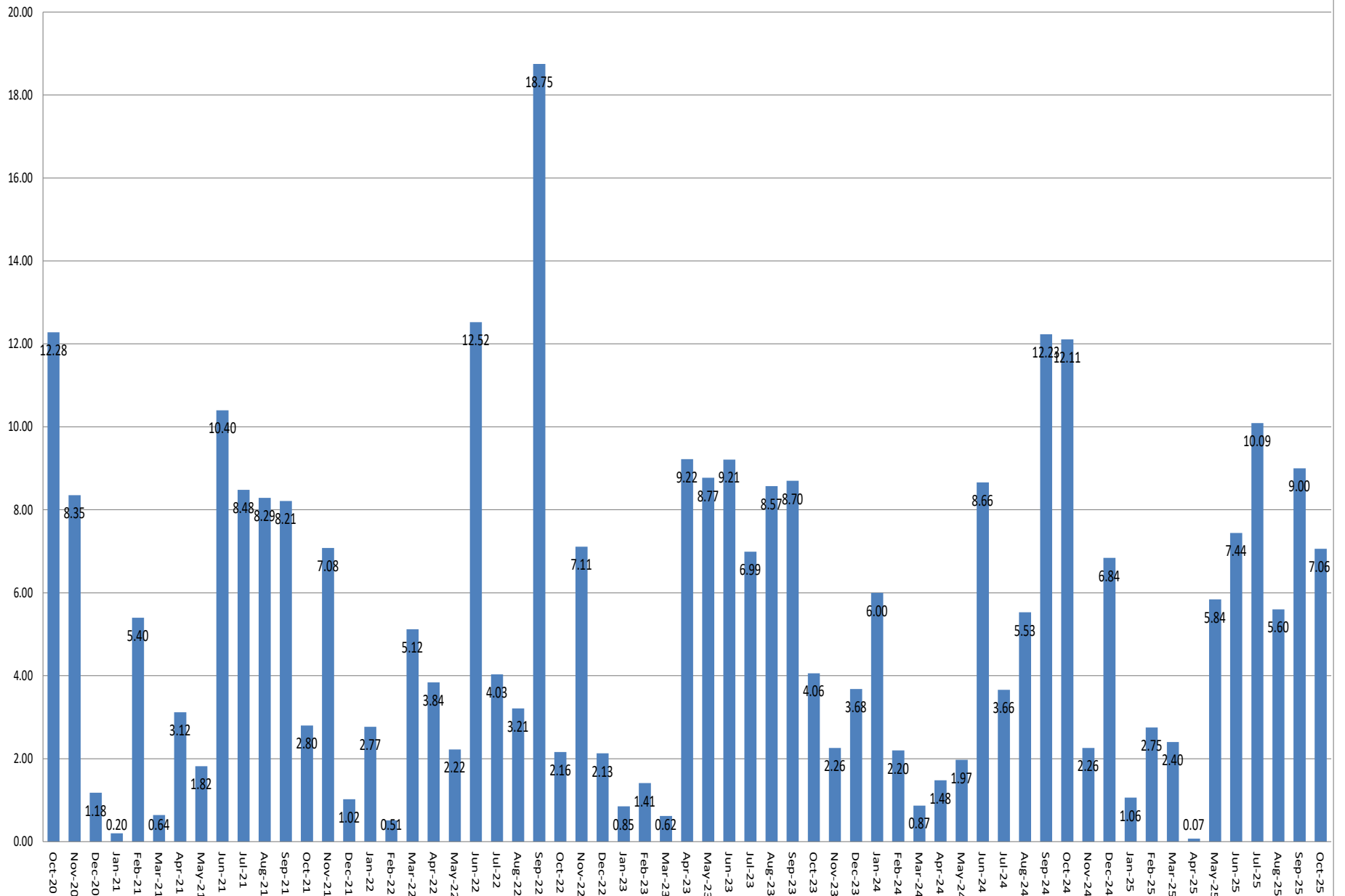


St. Lucie West Services District Water and Wastewater Percent Capacity



	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25
Raw Percent Max Mth Water Capacity	70%	73%	74%	75%	69%	78%	76%	74%	69%	71%	72%	68%	72%
Wastewater Percent Capacity Influent	58%	60%	60%	59%	60%	60%	59%	57%	55%	55%	56%	57%	57%
Finished Water Percent Capacity	51.4%	55.5%	54.6%	55.1%	56.5%	57.6%	57.6%	54.9%	52.6%	52.4%	53.6%	51.7%	53.3%

St. Lucie West Services District Monthly Rainfall



St. Lucie West Services District

Board Agenda Item

Tuesday, December 2, 2025

Item

CA 3 Monthly Report on Capital Improvement Projects

Summary

This report is provided for your review and information as an update on the Capital Improvement Projects for the St. Lucie West Services District and will be provided once a month.

- SW098 WTP Expansion Injection Well #2 Construction Ongoing
- SW098 WTP Expansion Design Underway
- SW099 Wastewater Emergency Storage Bypass in Design Phase

PROJECT TRACKER - St Lucie West Services District

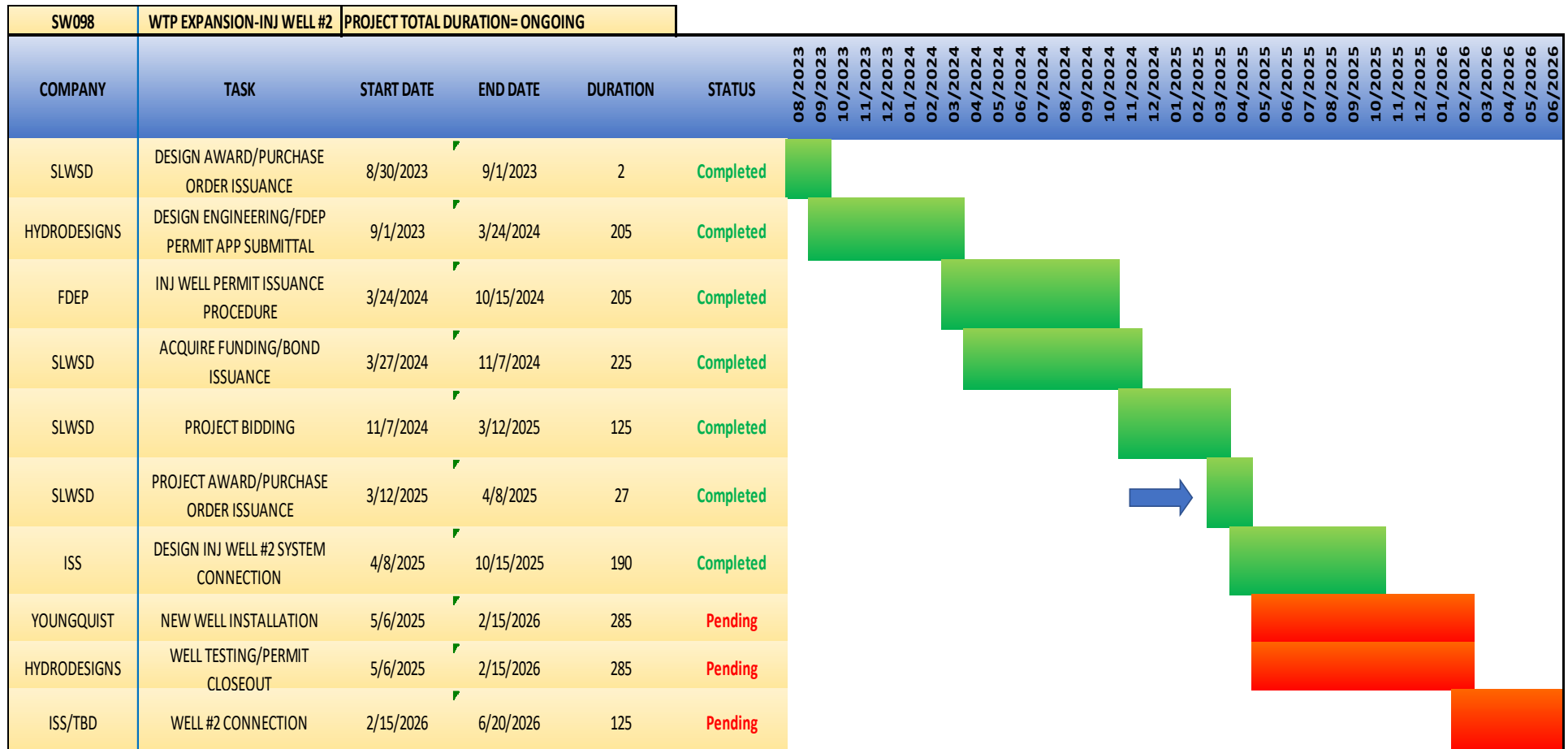
Project No.	Project Engineer	Project Manager	Contractor / Vendor	Approved Capital Budget Funds in Dollars	Encumbered / Actual Cost of Project in Dollars	Available 2025 Budget	Ongoing % Compl.	FY % Completion	Project	Oct-2025	Nov-2025	Dec-2025	Jan-2026	Feb-2026	Mar-2026	Apr-2026	May-2026	Jun-2026	Jul-2026	Aug-2026	Sep-2026	
WM001		GR		267,460		267,460		0%	Stormwater Emergency Repairs													
SW001		JM/TB		215,833		215,833		0%	Lift Station Renewal & Replacement													
SW037		JM/TB		250,000		250,000		0%	Emergency Renewal and Replacement Projects													
SW047		JM/TB		33,000		33,000		0%	Structural Repairs Manholes													
SW048		JM/TB		20,000		20,000		0%	Security Camera Upgrades													
SW049		JM/TB		29,700		29,700		0%	Protective Coating Manholes													
SW066		JM/TB		100,000		100,000		0%	WWTF Painting & Sealing of Tanks													
SW078		JM/TB		20,000		150,000		0%	WTP Painting & Sealing of Tanks													
SW084		JM/TB		5,000		5,000		0%	UGU Potable Water Flushing Devices													
SW085		JM/TB		16,538		16,538		0%	Emergency (Assoc. Irr.) R&R Projects													
SW087		JM/TB		40,000		40,000		0%	Irrigation SCADA Conversion													
SW091		JM/TB		5,000		5,000		0%	IRR Water Flushing Devices													
SW098	HR GREEN	JM/TB		26,000,000	495,000	25,505,000		2%	WTP Expansion-Design/Build													Design Criteria by 1/15/2026
SW098	HR GREEN	JM/TB	YOUNGQUIST	10,000,000	8,500,000	1,500,000		85%	WTP Expansion-IW 2 Construction													INJ WELL #2 Construction Began Completion by 2/28/26
SW099	HR GREEN	JM/TB		150,000		150,000		0%	Wastewater Emergency Storage Bypass													
Total				\$ 37,152,531	8,995,000	28,287,531																

Available Budget Amounts Listed in RED are Over Budget
Available Budget Amounts Listed in Blue are At or Under Budget

TOTAL PROJECTS IN PROGRESS OR COMPLETE	15																					
PROJECTS IN DESIGN PHASE	7																					
PROJECTS IN BID PHASE	0																					
PROJECTS IN CONSTRUCTION PHASE	0																					
PROJECTS COMPLETED	0																					
ONGOING CAPITAL R&R PROJECTS	8																					

Major Project(s) Update

The schedules below are provided for your review and information as an update on the Capital Improvement Projects for the St. Lucie West Services District and will be updated and provided once a month.



 **CRITICAL PATH :** Must Encumber 5.0 % of Project Funds Within 6 months(Bond Requirement).

SW098	WTP EXPANSION	PROJECT TOTAL DURATION= ONGOING																															
COMPANY	TASK	START DATE	END DATE	DURATION	STATUS	04/2025	05/2025	06/2025	07/2025	08/2025	09/2025	10/2025	11/2025	12/2025	01/2026	02/2026	03/2026	04/2026	05/2026	06/2026	07/2026	08/2026	09/2026	10/2026	11/2026	12/2026	01/2027	02/2027	03/2027	04/2027	05/2027		
ISS	WTP DESIGN CRITERIA	4/8/2025	11/9/2025	215	Pending																												
SLWSD	DESIGN/BUILD BIDDING	11/9/2025	1/8/2026	60	Pending																												
SLWSD	PROJECT AWARD/PURCHASE ORDER ISSUANCE	1/12/2026	2/9/2026	28	Pending																												
CONTRACTOR/TBD	NTP/MOBILIZATION	2/9/2026	4/10/2026	60	Pending																												
CONTRACTOR/TBD	CONSTRUCTION	4/10/2026	4/5/2027	360	Pending																												
CONTRACTOR/TBD	FINAL CLOSEOUT	4/5/2027	5/5/2027	30	Pending																												
ISS	PERMITTING CLOSEOUT	4/5/2027	5/5/2027	30	Pending																												
SLWSD	OPERATIONAL TESTING	4/5/2027	5/5/2027	30	Pending																												

Major Project(s) COMPLETED

The schedules below are provided for your review and information as an update on the Capital Improvement Projects for the St. Lucie West Services District and will be updated and provided once a month.

SW064	AMI METER PROJECT	PROJECT TOTAL DURATION=COMPLETED 1,041 DAYS																																							
COMPANY	TASK	START DATE	END DATE	DURATION	STATUS	10/2022	11/2022	12/2022	01/2023	02/2023	03/2023	04/2023	05/2023	06/2023	07/2023	08/2023	09/2023	10/2023	11/2023	12/2023	01/2024	02/2024	03/2024	04/2024	05/2024	06/2024	07/2024	08/2024	09/2024	10/2024	11/2024	12/2024	01/2025	02/2025	03/2025	04/2025	05/2025	06/2025	07/2025	08/2025	
KAMSTRUP	NEGOTIATE REPLACEMENT COST	10/1/2022	10/31/2022	30	Completed																																				
SLWSD	PROJECT AWARD/PURCHASE ORDER ISSUANCE	11/8/2022	11/11/2022	3	Completed																																				
KAMSTRUP	PROJECT DELAY DUE TO KAMSTRUP PERSONNEL CHANGE	11/11/2022	5/10/2023	180	Completed																																				
SLWSD/KAMSTRUP	PROJECT CORRESPONDENCE AND CONFIRMATION	5/10/2023	7/17/2023	68	Completed																																				
SLWSD/KAMSTRUP	PROJECT KICKOFF MEETING	7/18/2023	7/20/2023	2	Completed																																				
KAMSTRUP	FCC LICENSE APPROVAL	7/18/2023	8/17/2023	30	Completed																																				
KAMSTRUP	METER/COLLECTOR CONFIGURATION TESTING	8/17/2023	8/27/2023	10	Completed																																				
KAMSTRUP	METER/COLLECTOR TESTING FAILED- DELAYED	8/27/2023	9/22/2023	26	Completed																																				
KAMSTRUP	SHIPPED COLLECTOR AND CONFIRMED TESTING	9/22/2023	9/29/2023	7	Completed																																				
WATER WERKS INC	COLLECTOR RECEPTION AND SIGNAL TESTING	9/29/2023	10/5/2023	6	Completed																																				
L&A/WATER WERKS	ONSITE COLLECTOR INSTALLATION	10/5/2023	10/11/2023	6	Completed																																				
KAMSTRUP	FIRST BATCH METER SHIPMENT	10/17/2023	10/22/2023	5	Completed																																				
KAMSTRUP	SECOND BATCH METER SHIPMENT	10/27/2023	12/27/2023	61	Completed																																				
SLWSD/HST	STAFF METER INSTALLATION PERIOD	11/6/2023	3/20/2025	500	Completed																																				
SLWSD	CUSTOMER PORTAL INTERFACE IMPLEMENTATION	3/20/2025	6/18/2025	90	Completed																																				
SLWSD	CUSTOMER PORTAL IMPLEMENTATION	6/18/2025	8/7/2025	50	Completed																																				



CRITICAL PATH : No Critical Path for this Project

St. Lucie West Services District

Board Agenda Item

Tuesday December 2, 2025

Item

CA 4 Monthly Reports on Billing and Customer Service

Summary

This report is provided for your review and information as an update on the monthly Billing and Customer Service Operations.

The following are the totals from the accounts receivable reports.

1. Actual Consumption

Water	36,444,250	Gallons
Sewer	35,306,810	Gallons
Sewer BOD	0.00	Gallons
Sewer TSS	0.00	Gallons

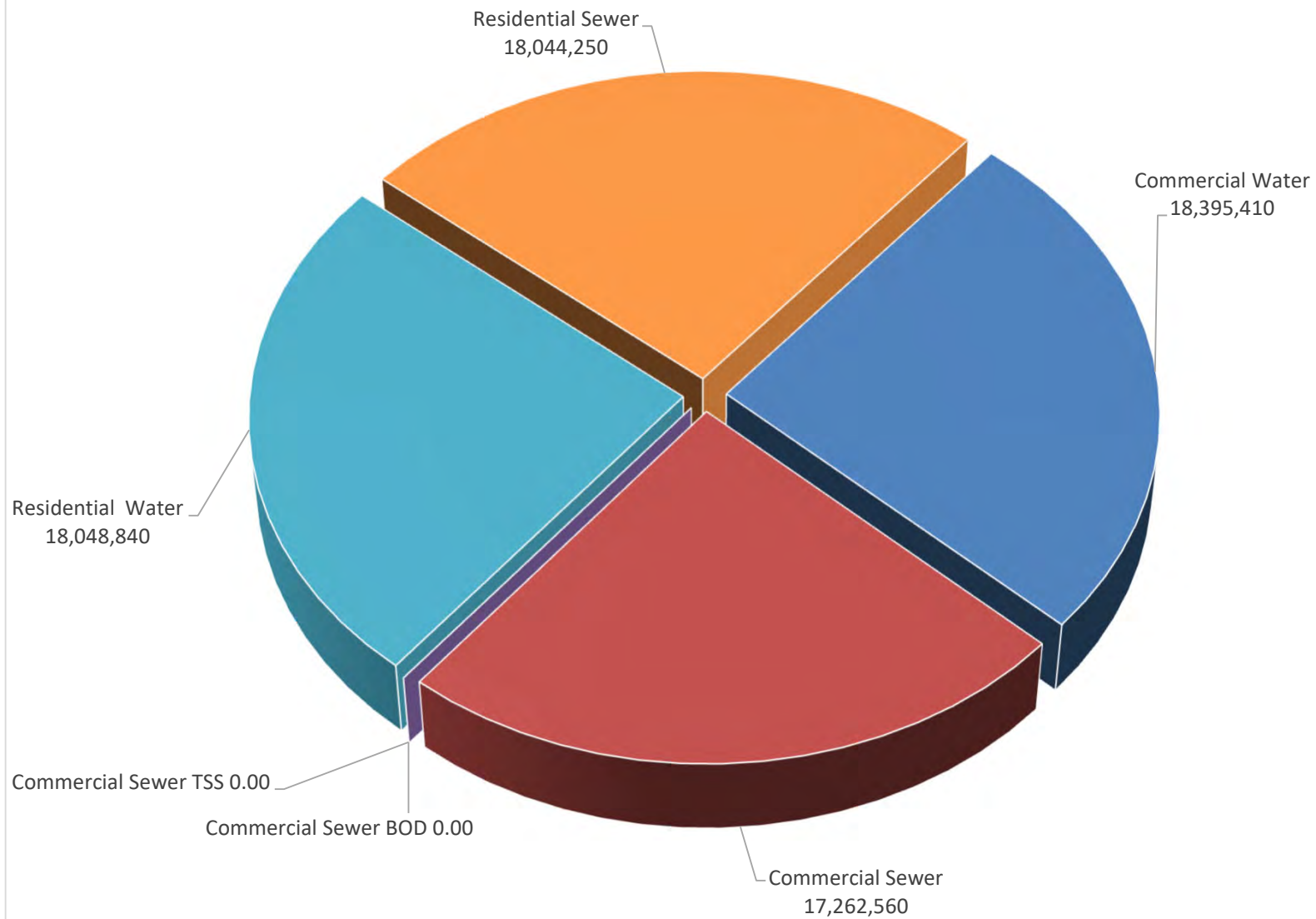
2. Amount Billed

Total Water	\$344,834.48
Total Sewer	\$398,702.74
Total Irrigation	\$198,970.66

3. Billing

Total Water	6,819
Total Sewer	6,779
Total Irrigation	6,460

Actual Consumption September 2025



CONSUMPTION BY GALLONS	
Commercial:	
Water	18,395,410
Sewer	17,262,560
Sewer- BOD	0.00
Sewer- TSS	0.00
Single:	
Water	15,503,590
Sewer	15,499,000
Multi:	
Water	2,545,250
Sewer	2,545,250
AMOUNT BILLED/TOTAL CHARGES:	
Commercial:	
Water	\$136,248.08
Sewer	\$149,010.01
IQ	\$56,856.01
TOTAL:	\$342,114.10
Single:	
Water	\$174,711.01
Sewer	\$208,896.38
IQ	\$124,964.55
TOTAL:	\$508,571.94
Multi:	
Water	\$33,875.39
Sewer	\$40,796.35
IQ	\$17,150.10
TOTAL:	\$91,821.84
TOTAL BILL COUNT	
Commercial:	
Water	530
Sewer	476
IQ	251
Single:	
Water	5,179
Sewer	5,193
IQ	5,192
	5,191
Multi:	
Water	1,110
Sewer	1,110
IQ	1,017

CONSUMPTION	
Water	36,444,250
Sewer	35,306,810
Sewer- BOD	0.00
Sewer- TSS	0.00
AMOUNT BILLED	
Water	\$344,834.48
Sewer	\$398,702.74
IQ	\$198,970.66
BILLS	
Water	6,819
Sewer	6,779
IQ	6,460



Month/Year Oct - 2025

Monthly Deposited Daily Form

Date	WSI Total Deposit /Daily	Misc. Total Deposit/Daily	Date	WSI Total Deposit /Daily	Misc. Total Deposit/Daily
Mon	\$ -	\$ -	Mon 10/20/2025	\$ 18,673.65	\$ -
Tues	\$ -	\$ -	Tues 10/21/2025	\$ 17,577.60	\$ -
Wed 10/1/2025	\$ 61,336.03	\$ 1,600.00	Wed 10/22/2025	\$ 54,918.25	\$ -
Thur 10/2/2025	\$ 31,727.44	\$ 5,051.42	Thur 10/23/2025	\$ 39,644.84	\$ -
Fri 10/3/2025	\$ 73,987.54	\$ -	Fri 10/24/2025	\$ 25,929.94	\$ -
Total - Week	\$ 167,051.01	\$ 6,651.42	Total - Week	\$ 156,744.28	\$ -
Mon 10/6/2025	\$ 394,250.21	\$ -	Mon 10/27/2025	\$ 45,237.38	\$ -
Tues 10/7/2025	\$ 19,504.97	\$ -	Tues 10/28/2025	\$ 20,907.19	\$ -
Wed 10/8/2025	\$ 8,129.13	\$ -	Wed 10/29/2025	\$ 64,529.87	\$ -
Thur 10/9/2025	\$ 3,270.50	\$ -	Thur 10/30/2025	\$ 17,247.14	\$ -
Fri 10/10/2025	\$ 8,063.33	\$ -	Fri 10/31/2025	\$ 38,058.11	\$ -
Total - Week	\$ 433,218.14	\$ -	Total - Week	\$ 185,979.69	\$ -
Mon 10/13/2025	\$ 6,503.26	\$ -			
Tues 10/14/2025	\$ 4,661.46	\$ -			
Wed 10/15/2025	\$ 2,291.42	\$ 3.18			
Thur 10/16/2025	\$ 13,320.46	\$ -			
Fri 10/17/2025	\$ 7,450.60	\$ -			
Total - Week	\$ 34,227.20	\$ 3.18			
			Total Month Receivables	WSI \$ 977,220.32	MISC \$ 6,654.60

**ST. LUCIE WEST SERVICES DISTRICT
ACCOUNTS BILLED AND MONTHLY RECEIVABLES**

REPORT # 1 ACTIVE COMPANY

MONTH END SUMMARY

10/1/2025 - 10/31/2025

				BALANCE TOTALS	
				BEGINNING BALANCE AS OF	10/1/2025
GENERAL LEDGER				TOTAL BEGINNING BAL.	\$ 593,692.31
CHARGES	DESCRIPTION	BILL COUNT	BILLED AMOUNT		
BASE CHARGES					
5-04109	IRRIGATION BASE	6459	\$ 198,549.54	\$	792,241.85
5-04107	SEWER BASE	6778	\$ 222,645.51	\$	1,014,887.36
5-04106	WATER BASE	6833	\$ 178,735.11	\$	1,193,622.47
5-04046	DISPENSED/BULK WATER BASE	19	\$ 1,563.89	\$	1,195,186.36
5-04014	WHOLESALE WATER BASE	1	\$ -	\$	1,195,186.36
	TOTAL CHARGE		\$ 601,494.05		
CONSUMPTION CHARGES			CONSUMPTION BY		
5-04009	IRRIGATION	\$	421.12	1,504,000	\$ 1,195,607.48
5-04007	SEWER	\$	176,057.23	35,306,810	\$ 1,371,664.71
5-04007	SEWER-BOD EXCESS	\$	-	0.00	\$ 1,371,664.71
5-04007	SEWER-TSS EXCESS	\$	-	0.00	\$ 1,371,664.71
5-04006	WATER	\$	166,099.37	36,444,250	\$ 1,537,764.08
	AVERAGE DAYS			29.88	
5-04046	TANKER TRUCK WATER	\$	1,529.82	337,710	\$ 1,539,293.90
5-04014	WHOLESALE WATER	\$	-	0	\$ 1,539,293.90
5-04021	WHOLESALE WASTEWATER	\$	-	0	\$ 1,539,293.90
	TOTAL CHARGE	\$	344,107.54		
	DEPOSIT CHARGE	\$	-		\$ 1,539,293.90
	TOTAL CHARGES				
	IRRIGATION CHARGE	\$	198,970.66		
	SEWER CHARGE	\$	398,702.74		
	WATER CHARGE	\$	347,928.19		
	TOTAL CHARGE	\$	945,601.59		
ADJUSTMENTS	DESCRIPTION			REVENUE	WRITE OFF
	TOTAL REVENUE CHANGES			\$ (1,977.94)	\$ 1,537,315.96
	TOTAL WRITE OFFS				\$ (2.13)
					\$ 1,537,313.83
PENALTY CHARGES	DESCRIPTION		AMOUNT		
5-04010	TOTAL PENALTY	\$	5,446.02		\$ 1,542,759.85
MISCELLANEOUS CHARGES	DESCRIPTION		AMOUNT		
5-04012	TOTAL MISCELLANEOUS	\$	400.00		\$ 1,569,619.85
5-04047	BACK FLOW CHARGES	\$	26,460.00		
5-04047	BACK FLOW OPT OUT CHARGES	\$	-		
METER SET FEES	DESCRIPTION		AMOUNT		
5-04018	METER FEE	\$	-		
5-04012	INITIAL CONNECTION METER FEE	\$	-		
	TOTAL METER FEES	\$	-		\$ 1,569,619.85
IMPACT FEES	DESCRIPTION		AMOUNT		
5-04033	WATER IMPACT (AFPI)	\$	56.27		\$ 1,569,676.12
5-04035	SEWER IMPACT (AFPI)	\$	41.29		\$ 1,569,717.41
	TOTAL IMPACT (AFPI)	\$	97.56		

**ST. LUCIE WEST SERVICES DISTRICT
ACCOUNTS RECEIVABLE SUMMARY**

REPORT # 2 ACTIVE COMPANY

MONTH END SUMMARY

10/1/2025 - 10/31/2025

GENERAL LEDGER

BALANCE TOTALS

CONTINUED BALANCE

\$ 1,569,717.41

<u>PAYMENTS</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	
5-01025	WATER CONSUMPTION	\$ 168,913.87	\$ 1,400,803.54
5-01025	WATER BASE	\$ 170,735.86	\$ 1,230,067.68
5-01025	IRRIGATION	\$ 189,256.14	\$ 1,040,811.54
5-01025	SEWER CONSUMPTION	\$ 176,566.19	\$ 864,245.35
5-01025	SEWER BASE	\$ 212,089.67	\$ 652,155.68
5-01025	DISPENSED WATER	\$ 835.70	\$ 651,319.98
5-01025	PENALTY	\$ 5,297.53	\$ 646,022.45
5-01025	MISCELLANEOUS	\$ 425.00	\$ 645,597.45
5-01025	C-MISCELLANEOUS	\$ 329.62	\$ 645,267.83
	CREDIT BALANCE CHANGE	\$ 33,454.71	\$ 611,813.12
5-04047	BACK FLOW CHARGES	\$ 10,067.87	\$ 601,745.25
5-04048	BACK FLOW OPT OUT CHARGES	\$ -	\$ 601,745.25
5-04049	BACK FLOW OPT OUT CHARGES	\$ -	\$ 601,745.25
	BILL ADJUSTMENT	\$ -	\$ 601,745.25
	<u>SUBTOTAL</u>	\$ 967,972.16	
5-04014	WHOLESALE WATER	\$ -	\$ 601,745.25
5-04014	WHOLESALE WATER BASE	\$ -	\$ 601,745.25
5-04021	WHOLESALE WASTEWATER	\$ -	\$ 601,745.25
5-04033	WATER IMPACT (AFPI)	\$ 56.27	\$ 601,688.98
5-04035	SEWER IMPACT (AFPI)	\$ 41.29	\$ 601,647.69
5-04018	METER FEE	\$ -	\$ 601,647.69
5-04012	INITIAL CONNECTION METER FEE	\$ -	\$ 601,647.69
	<u>TOTAL PAYMENTS</u>	\$ 968,069.72	
<u>REVERSE</u>	<u>DESCRIPTION</u>		
	POSTING ERRORS	\$ -	
5-01025	REVERSE PAYMENT/BAL TRANSFER	\$ 6,977.15	
	RETURN PAYMENTS	\$ 2,068.76	
	<u>TOTAL</u>	\$ 9,045.91	\$ 610,693.60
<u>REVERSE</u>	<u>DESCRIPTION</u>		
5-01025	REVERSE PENALTIES	\$ (166.23)	\$ 610,527.37
<u>BILL ADJUSTMENT</u>	<u>DESCRIPTION</u>		
5-01025	BILL - VOID/ADJUSTMENT/REVERSAL		\$ 610,527.37
<u>DEPOSIT REFUNDS</u>	<u>DESCRIPTION</u>		
	DEPOSIT REFUNDS	\$ (9,800.00)	\$ 600,727.37
	<u>DESCRIPTION</u>		\$ -
<u>REVERSE DEPOSIT</u>	REVERSE DEPOSIT	\$ -	\$ 600,727.37

**ST. LUCIE WEST SERVICES DISTRICT
ACCOUNTS RECEIVABLE SUMMARY**

REPORT # 2 ACTIVE COMPANY

MONTH END SUMMARY

10/1/2025 -

10/31/2025

REFUNDS

DESCRIPTION

COUNT

AMOUNT

TOTAL REFUND CHECKS

19

\$ 1,655.12

\$ 602,382.49

TRANSFER BALANCE DESCRIPTION

NET AMOUNT

RECEIVABLES ADJUSTED

\$ (3,372.88)

\$ 599,009.61

RECEIVABLES RE-APPLIED

\$ 3,372.88

\$ 602,382.49

DEPOSIT ACTIVITY

DESCRIPTION

AMOUNT

BEGINNING DEPOSIT BALANCE

\$ 181,700.00

BILLED DEPOSITS

\$ -

5-02030

NEW DEPOSITS

\$ 8,100.00

REFUNDS

\$ (9,800.00)

REVERSE REFUNDS

\$ -

REVERSE DEPOSITS

\$ -

**TOTAL DEPOSIT ENDING
BALANCE**

\$ 180,000.00

unpaid Reserve
invoice

**BALANCE AS OF
10/31/2025**

\$ 602,382.49

\$ -

**Total Ending
Balance**

\$ 602,382.49

\$ -

MISC. PAYMENTS

DESCRIPTION

MISCELLANEOUS

PAYMENTS RECEIVED

\$ 6,654.60

ST LUCIE WEST SERVICES DISTRICT AGED DEBT SUMMARY

MONTH/YEAR	Current Amount 1-30 DAYS	Amount 31-60 DAYS	Amount 61-90 DAYS	Amount 91-120 DAYS	Amount > 120 DAYS	BALANCE
October 2023	\$ 528,339.07	\$ 1,074.96	\$ 922.70	\$ 484.63	\$ 5,667.46	\$ 536,488.82
November 2023	\$ 521,901.25	\$ 6,882.22	\$ 758.97	\$ 429.91	\$ 4,488.03	\$ 534,460.38
December 2023	\$ 630,607.26	\$ 9,595.79	\$ 701.04	\$ 455.59	\$ 4,848.81	\$ 646,208.49
January 2024	\$ 477,568.71	\$ 3,294.78	\$ 1,262.04	\$ 457.47	\$ 4,980.63	\$ 487,563.63
February 2024	\$ 522,990.19	\$ 3,882.76	\$ 1,713.38	\$ 626.02	\$ 5,301.05	\$ 534,513.40
March 2024	\$ 547,751.06	\$ 1,843.03	\$ 1,071.99	\$ 525.72	\$ 5,927.07	\$ 557,118.87
April 2024	\$ 543,936.72	\$ 4,635.41	\$ 1,049.81	\$ 549.65	\$ 6,240.63	\$ 556,412.22
May 2024	\$ 481,556.41	\$ 1,419.75	\$ 1,107.76	\$ 640.60	\$ 4,464.92	\$ 489,189.44
June 2024	\$ 584,425.36	\$ 3,451.01	\$ 1,376.29	\$ 452.34	\$ 4,833.27	\$ 594,538.27
July 2024	\$ 585,513.06	\$ 4,613.24	\$ 2,179.21	\$ 823.49	\$ 5,188.18	\$ 598,317.18
August 2024	\$ 547,475.24	\$ 13,266.22	\$ 1,058.46	\$ 627.67	\$ 5,902.91	\$ 568,330.50
September 2024	\$ 515,792.07	\$ 5,200.34	\$ 1,277.70	\$ 568.63	\$ 6,466.13	\$ 529,304.87
October 2024	\$ 493,866.60	\$ 1,990.03	\$ 1,142.61	\$ 568.95	\$ 5,062.50	\$ 502,630.69
November 2024	\$ 548,637.28	\$ 13,005.51	\$ 1,509.20	\$ 594.22	\$ 3,906.22	\$ 567,652.43
December 2024	\$ 483,615.55	\$ 9,645.80	\$ 2,099.91	\$ 484.01	\$ 4,302.03	\$ 500,147.30
January 2025	\$ 562,044.87	\$ 8,877.71	\$ 993.45	\$ 780.17	\$ 4,145.98	\$ 576,842.18
February 2025	\$ 584,098.76	\$ 9,013.04	\$ 1,566.59	\$ 555.27	\$ 4,679.53	\$ 599,913.19
March 2025	\$ 548,067.13	\$ 7,083.59	\$ 1,056.88	\$ 487.71	\$ 5,182.90	\$ 561,878.21
April 2025	\$ 631,629.02	\$ 5,529.91	\$ 1,245.25	\$ 686.13	\$ 5,517.44	\$ 644,607.75
May 2025	\$ 567,568.35	\$ 26,494.62	\$ 1,988.43	\$ 294.45	\$ 6,356.97	\$ 602,702.82
June 2025	\$ 643,341.14	\$ 1,769.21	\$ 1,093.96	\$ 566.08	\$ 6,635.85	\$ 653,406.24
July 2025	\$ 523,758.08	\$ 4,979.25	\$ 1,509.51	\$ 808.80	\$ 6,573.31	\$ 537,628.95
August 2025	\$ 545,317.42	\$ 6,851.54	\$ 1,241.61	\$ 890.14	\$ 6,992.71	\$ 561,293.42
September 2025	\$ 582,088.08	\$ 2,025.73	\$ 929.07	\$ 844.07	\$ 7,795.36	\$ 593,682.31
October 2025	\$ 591,182.95	\$ 1,208.71	\$ 515.90	\$ 835.50	\$ 8,639.43	\$ 602,382.49
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

St. Lucie West Services District

Board Agenda Item

Tuesday, December 2, 2025

Item

CA 5 Public Information Officer Monthly Report

Summary

This report is provided for your review and information as an update on the public information of the St. Lucie West Services District and will be provided once a month.

St. Lucie West Services District Monthly Public Information Report

External Engagement & Media Relations

1) (Community Outreach) Fairway Isle Quarterly HOA Meeting

- a. Provided Fairway Isle's HOA residents with a quick brief update before their quarterly HOA meeting on Oct. 21, highlighting key items from the October SLWSD Newsletter, including the upcoming launch of our new website.

2) (Government Affairs) County and City Public Board Meetings

- a. Attended monthly St. Lucie County Board of County Commissioners and City of Port St. Lucie Council meetings on behalf of SLWSD, to monitor matters affecting the district.

3) (Program Benchmarking) City of PSL City University

- a. Attended the City of Port St. Lucie's City University to gather insights that could guide the development of a similar program for SLWSD residents, helping them better understand our SLWSD services, operations, and how they can support our work.
- b. PSL's City University, is a free, 9-week course (ended Oct. 22), that is offered by the City of Port St. Lucie to educate residents about local government. Participants hear from city leaders, explore municipal operations, see city projects firsthand, and learn how decisions are made, how funds are allocated, and how various departments work. Graduates earn a certificate of completion and could become City Ambassadors, community liaisons who help share information, engage neighbors, and provide feedback to the city.

Internal & External Communications

1) SLWSD Monthly (October) Newsletter topics covered:

- i. (Announcement) "New Board Supervisor (Jack Doughney) appointed by Board."
- ii. (Article) "**New SLWSD Website Launching December 3rd: Simpler and Easier to Use, Plus More Access**" – informational article explaining the whys of the new website and how it will benefit our customers.
- iii. (Tutorial) "**Go Paperless! Register for Online Billing and Enjoy the Many Benefits.**" - Instructions on how to register for online billing as well as how to register for water leak and usage alerts (Manage Alerts feature).

2) New SLWSD Website Construction:

- Website webmaster training – Conducted over 10 hours of training with Granicus to administer the new website and create content.
- Website editing – Editing our new website, which will be unveiled Dec. 3, 2025. The new website will feature improved search tools, simpler navigation, digital utilities service request applications, and full compliance with DOJ accessibility requirements (One of the main reasons for purchasing the new website). It will also support future growth, allowing us to add more pages and enable online form submissions, eliminating the need of residents and customers to print, fill and scan forms to be sent to SLWSD for new accounts and similar requests by residents. The billing portal will remain unchanged and continue to process payments. It will be linked to the new site and just as accessible as it is now.

3) Email Marketing Analytics (mass email/text messages sent to residents through our *GovDelivery* e-mail marketing platform)

CATEGORY Title	Date Sent	Message Method	Number of People Reached
<u>PUBLIC NOTICE</u> CLOSURE NOTICE: Southwest entrance to the Town Center at St. Lucie West Plaza.	Oct. 20	Mass-email	3,327
<u>NEWSLETTER</u> SLWSD October Newsletter	Oct. 10	Mass-email	2,974
<u>PUBLIC NOTICE</u> Temporary Traffic Advisory on Utility Drive in St. Lucie West, from Oct. 8 to 10	Oct. 8	Mass-email	3,037

St. Lucie West Services District

Board Agenda Item

Tuesday, December 2, 2025

Item

CA 6 Financial Statements for October 31, 2025

Summary

Attached for your review are the Financial Reports for the period ending October 31, 2025.

- Financial Statements for all District Funds
- Check Register for General Fund and Water & Sewer Fund
 - Summary of Checks over \$35,000
- Balance Sheet Report for all Funds
- Bank Reconciliation Summary for all Depository Accounts

Recommendation

No Action Required.

Budget Impact

None.

Board Action

Moved by:	Seconded by:	Action Taken:
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St Lucie West Service District (General Fund)
Income Statement Budget vs. Actual
October 2025

	Oct 25-Oct 25	Budget YTD	\$ +/- Budget YTD	% of Budget YTD	Total Budget
Ordinary Income/Expense					
Income					
1-04000 · GF SLWSD GENERAL FUND REVENUE	6,503.18	7,868.17	-1,364.99	82.65%	4,348,675.04
Total Income	6,503.18	7,868.17	-1,364.99	82.65%	4,348,675.04
Gross Income	6,503.18	7,868.17	-1,364.99	82.65%	4,348,675.04
Expense					
1-05000 · GF BOARD OF DIRECTORS	869.20	1,313.83	-444.63	66.16%	15,765.96
1-06000 · GF DISTRICT MANAGER	8,000.00	3,578.33	4,421.67	223.57%	42,939.96
1-07000 · GF FINANCE	113,096.07	115,351.34	-2,255.27	98.05%	237,476.08
1-12000 · GF GRANT MANAGEMENT	0.00	127.17	-127.17	0.0%	1,526.04
1-13000 · GF CLERK TO THE BOARD	935.01	1,332.67	-397.66	70.16%	15,992.04
1-14000 · GF AQUATICS DIVISION-PERSNL	25,435.22	37,249.34	-11,814.12	68.28%	446,992.08
1-15000 · GF ADMINISTRATION DIV-PERSNL	111,649.83	105,255.41	6,394.42	106.08%	1,263,064.92
1-16000 · GF STORM WATER MGMT-PERSNL	41,573.90	51,062.50	-9,488.60	81.42%	612,750.00
1-17000 · GF EXOTIC PLNT RMVL DIV-PERSNL	22,171.82	31,277.32	-9,105.50	70.89%	375,327.84
1-18000 · GF SHOP OPERATIONS-PERSNL	6,418.24	8,174.74	-1,756.50	78.51%	98,096.88
1-19000 · GF GENERAL COUNSEL	0.00	2,766.50	-2,766.50	0.0%	33,198.00
1-23000 · GF SPECIAL COUNSEL	0.00	509.75	-509.75	0.0%	6,117.00
1-26000 · GF ENGINEERING	3,717.00	7,733.08	-4,016.08	48.07%	92,796.96
1-29000 · GF POLLUTION CONTROL	0.00	232.25	-232.25	0.0%	2,787.00
1-31000 · GF AQUATICS DIVISION-OPERATING	1,841.44	14,203.67	-12,362.23	12.97%	170,444.04
1-33000 · GF ADMINISTRATION DIV-OPERATING	31,111.09	26,204.09	4,907.00	118.73%	314,449.08
1-34000 · GF STORM WATER MGMT-OPERATING	76,490.84	133,199.00	-56,708.16	57.43%	355,388.00
1-35000 · GF EXOTIC PLANT RMVL-OPERATING	13,753.80	20,743.66	-6,989.86	66.3%	83,923.92
1-36000 · GF SHOP OPERATIONS-OPERATING	1,028.76	30,285.66	-29,256.90	3.4%	60,927.92
1-46000 · GF RENEWAL & REPLACEMENT	0.00	333,987.00	-333,987.00	0.0%	333,987.00
Total Expense	458,092.22	924,587.31	-466,495.09	49.55%	4,563,950.72
Net Ordinary Income	-451,589.04	-916,719.14	465,130.10	49.26%	-215,275.68
Net Income	-451,589.04	-916,719.14	465,130.10	49.26%	-215,275.68

St Lucie West Service District (WMB DS)
Income Statement Budget vs. Actual
October 2025

Ordinary Income/Expense	Oct 25 - Oct 25	Budget YTD	\$ +/- Budget YTD	% of Budget YTD	Total Budget
Income					
2-04000 · WB WTR MGMT BEN SRS 1999A REV	3,676.35	42.08	3,634.27	8,736.57%	1,742,015.96
2-07000 · DS WMB OTHER INCOME	0.00	0.00	0.00	0.0%	0.00
Total Income	3,676.35	42.08	3,634.27	8,736.57%	1,742,015.96
Gross Income	3,676.35	42.08	3,634.27	8,736.57%	1,742,015.96
Expense					
2-05000 · WB WTR MGMT BEN SRS 1999A DS	0.00	3,999.99	-3,999.99	0.0%	1,761,388.88
Total Expense	0.00	3,999.99	-3,999.99	0.0%	1,761,388.88
Net Ordinary Income	3,676.35	-3,957.91	7,634.26	-92.89%	-19,372.92
Net Income	3,676.35	-3,957.91	7,634.26	-92.89%	-19,372.92

St Lucie West Service District (WMB CAP)
Income Statement Budget vs. Actual
October 2025

Ordinary Income/Expense	Oct 25 - Oct 25	Budget YTD	\$ +/- Budget YTD	% of Budget YTD	Total Budget
Income					
4-04000 · CP WMB CAP PROJECTS REVENUE	662.72	416.66	246.06	159.06%	5,000.00
4-07000 · CP WMB OTHER INCOME	0.00	0.00	0.00	0.0%	0.00
Total Income	662.72	416.66	246.06	159.06%	5,000.00
Gross Income	662.72	416.66	246.06	159.06%	5,000.00
Expense					
4-06000 · CP WMB CAPITAL PROJECT EXPENSES	0.00	0.00	0.00	0.0%	0.00
Total Expense	0.00	0.00	0.00	0.0%	0.00
Net Ordinary Income	662.72	416.66	246.06	159.06%	5,000.00
Net Income	662.72	416.66	246.06	159.06%	5,000.00

St Lucie West Service District (Water & Sewer Fund)
Income Statement Budget vs. Actual
October 2025

	Oct 25-Oct 25	Budget YTD	\$ +/- of Budget YTD	% of Budget YTD	Total Budget
Ordinary Income/Expense					
Income					
5-04000 · WS SLWSD WATER & SEWER REVENUE	57,012.53	127,217.01	-70,204.48	44.82%	13,488,502.20
Total Income	57,012.53	127,217.01	-70,204.48	44.82%	13,488,502.20
Gross Income	57,012.53	127,217.01	-70,204.48	44.82%	13,488,502.20
Expense					
5-05000 · WS BOARD OF DIRECTORS	869.20	1,293.50	-424.30	67.2%	15,522.00
5-06000 · WS DISTRICT MANAGER	0.00	2,633.17	-2,633.17	0.0%	31,598.04
5-07000 · WS FINANCE	343,880.23	395,968.83	-52,088.60	86.85%	522,378.96
5-09000 · WS PROPERTY CONTROL	0.00	4,318.50	-4,318.50	0.0%	51,822.00
5-11000 · WS UTILITY RATE CONSULTANT	0.00	2,145.83	-2,145.83	0.0%	25,749.96
5-13000 · WS CLERK TO THE BOARD	1,402.52	1,843.09	-440.57	76.1%	22,117.08
5-14000 · WS ADMIN DVSN-PERSNL	162,419.68	154,311.08	8,108.60	105.26%	1,851,732.96
5-15000 · WS WATER TRTMNT PLANT-PERSNL	35,090.87	45,584.67	-10,493.80	76.98%	547,016.04
5-16000 · WS WASTEWATER TRTMT PL-PERSNL	31,044.38	45,044.27	-13,999.89	68.92%	540,531.24
5-17000 · WS UNDERGROUND UTIL-PERSNL	79,134.64	102,976.24	-23,841.60	76.85%	1,235,714.88
5-18000 · WS IRRIGATION DIV-PERSNL	5,015.96	6,485.09	-1,469.13	77.35%	77,821.08
5-40000 · WS SHOP DIV - PERSNL	14,035.82	16,187.66	-2,151.84	86.71%	194,251.92
5-19000 · WS GENERAL COUNSEL	0.00	3,638.08	-3,638.08	0.0%	43,656.96
5-23000 · WS SPECIAL COUNSEL	0.00	730.58	-730.58	0.0%	8,766.96
5-26000 · WS ENGINEERING	0.00	8,775.50	-8,775.50	0.0%	105,306.00
5-27000 · WATER & SEWER DEBT SERVICE	0.00	0.00	0.00	0.0%	4,330,917.00
5-28000 · WS WATER & SEWER SERVICES	48,438.92	48,438.92	0.00	100.0%	581,267.04
5-29000 · WS ADMIN DIV-OPERATING	64,120.04	69,792.59	-5,672.55	91.87%	782,511.08
5-30000 · WS WATER TRTMNT PLANT-OPER	48,643.89	144,652.16	-96,008.27	33.63%	1,185,825.92
5-31000 · WS WASTEWATER TRTMT PL-OPER	22,930.31	78,116.41	-55,186.10	29.35%	937,396.92
5-32000 · WS UNDERGROUND UTIL-OPERATING	88,042.98	252,120.99	-164,078.01	34.92%	935,451.88
5-33000 · WS IRRIGATION DIV-OPERATING	1,363.08	30,182.26	-28,819.18	4.52%	362,187.12
5-41000 · WS SHOP DIV - OPER	1,678.48	30,570.66	-28,892.18	5.49%	64,347.92
Total Expense	948,111.00	1,445,810.08	-497,699.08	65.58%	14,453,890.96
Net Ordinary Income	-891,098.47	-1,318,593.07	427,494.60	67.58%	-965,388.76
Net Income	-891,098.47	-1,318,593.07	427,494.60	67.58%	-965,388.76

St Lucie West Service District (W&S Capital Outlay)

Income Statement Budget vs. Actual

October 2025

	Oct 25-Oct 25	Budget YTD	\$ +/- Budget YTD	% of Budget YTD	Total Budget
Ordinary Income/Expense					
Income					
5-36000 · WS CAP REVENUES					
5-36001 · INTEREST - R&R	60,013.91				
5-36002 · INTEREST - WWCF	19,229.56				0.00
5-36003 · INTEREST - BOND CONST	933,429.86				0.00
5-36004 · INTEREST - WCF	37,408.32				0.00
5-36005 · WATER IMPACT FEES	455.27	319.33	135.94	142.57%	3,831.96
5-36006 · WW IMPACT FEES	363.27	239.66	123.61	151.58%	2,875.92
5-36007 · R&R TRANS FROM W&S OPERATING	48,438.92	48,438.91	0.01	100.0%	581,266.92
Total 5-36000 · WS CAP REVENUES	1,099,339.11	48,997.90	1,050,341.21	2,243.65%	587,974.80
Total Income	1,099,339.11	48,997.90	1,050,341.21	2,243.65%	587,974.80
Gross Income	1,099,339.11	48,997.90	1,050,341.21	2,243.65%	587,974.80
Expense					
5-37000 · WS RENEWAL & REPLACEMENT CIP					
5-37004 · CAPITAL PROJECTS SW049	0.00	29,700.00	-29,700.00	0.0%	29,700.00
5-37006 · CAPITAL PROJECTS SW064	0.00	55,000.00	-55,000.00	0.0%	55,000.00
5-37007 · CAPITAL PROJECTS SW001	0.00	215,833.00	-215,833.00	0.0%	215,833.00
5-37009 · CAPITAL PROJECTS SW037	0.00	250,000.00	-250,000.00	0.0%	250,000.00
5-37013 · CAPITAL PROJECTS SW047	0.00	33,000.00	-33,000.00	0.0%	33,000.00
5-37020 · CAPITAL PROJECTS SW066	0.00	100,000.00	-100,000.00	0.0%	100,000.00
5-37028 · CAPITAL PROJECTS SW078	0.00	20,000.00	-20,000.00	0.0%	20,000.00
5-37031 · CAPITAL PROJECTS SW084	0.00	5,000.00	-5,000.00	0.0%	5,000.00
5-37032 · CAPITAL PROJECTS SW085	0.00	16,538.00	-16,538.00	0.0%	16,538.00
5-37034 · CAPITAL PROJECTS SW087	0.00	40,000.00	-40,000.00	0.0%	40,000.00
5-37038 · CAPITAL PROJECTS SW091	0.00	5,000.00	-5,000.00	0.0%	5,000.00
5-37042 · CAPITAL PROJECTS SW095	0.00	260,000.00	-260,000.00	0.0%	260,000.00
5-37045 · CAPITAL PROJECTS SW048	0.00	20,000.00	-20,000.00	0.0%	20,000.00
Total 5-37000 · WS RENEWAL & REPLACEMENT CIP	0.00	1,050,071.00	-1,050,071.00	0.0%	1,050,071.00
5-38000 · WS WATER CONNECT FEE CIP					
5-38015 · CAPITAL PROJECTS SW098	74,550.00	0.00	0.00	0.0%	0.00
Total 5-38000 · WS WATER CONNECT FEE CIP	74,550.00	0.00	74,550.00	100.0%	0.00
5-39000 · WS WASTEWATER CONNECT FEE CIP					
5-39010 · CAPITAL PROJECTS SW067	0.00	0.00	0.00	0.0%	0.00
Total 5-39000 · WS WASTEWATER CONNECT FEE CIP	0.00	0.00	0.00	0.0%	0.00
Total Expense	74,550.00	1,050,071.00	-975,521.00	7.1%	1,050,071.00
Net Ordinary Income	1,024,789.11	-1,001,073.10	2,025,862.21	-102.37%	-462,096.20
Net Income	1,024,789.11	-1,001,073.10	2,025,862.21	-102.37%	-462,096.20

St Lucie West Service District
Check Register
As of October 31, 2025

ASSETS					
Date	Num	Name	Memo	Credit	
Current Assets					
Checking/Savings					
1-00001 - TRUIST (GF operating) #1363					
10/01/2025		ASCENSUS			
10/02/2025	13420	FRANKLIN TEMPLETON BANK AND TR	PR Check Date 10/01/25 (09/13/25-09/26/25) 457	2,107.52	
10/02/2025	13421	ARS POWERSPORTS, OKEECHOBEE	SEP PAYROLL 10.01.25	11,708.59	
10/02/2025	13422	CINTAS CORPORATION	INV#334874	155.96	
10/02/2025	13423	CITY ELECTRIC SUPPLY CO.	INV#4238649369 INV#4232047553	657.06	
10/02/2025	13424	COMCAST		185.04	
10/02/2025	13425	EGIS INSURANCE ADVISORS	ACCOUNT#8535 11 493 0094251	195.37	
10/02/2025	13426	FLORIDA COAST EQUIPMENT		503,356.52	
10/02/2025	13427	Gannett Florida LocalIQ	W1682202	200.00	
10/02/2025	13428	GUARDIAN HAWK SECURITY	INV#7300837 Notice of PH & Reg Board Mtg (FY 2...	259.02	
10/02/2025	13429	HELENA CHEMICAL CO	INV#19225825-A FY 2025	4,252.49	
10/02/2025	13430	HOME PARAMOUNT PEST CONTROL	INV#24308476	762.50	
10/02/2025	13431	INFRASTRUCTURE SOLUTION SERVICES	408973-YIA2025 FY 2026 LOCATION #408973	1,938.00	
10/02/2025	13432	ST LUCIE CO BALING & RECYCLING	INV#193184	6,095.25	
10/02/2025	13433	TREASURE COAST MOWERS, LLC	ACCT#396	2,095.08	
10/02/2025	13434	VERIZON WIRELESS	INV#71019	1,636.98	
10/02/2025	13435	WASTE PRO - FT. PIERCE	INV#6123158660	857.88	
10/02/2025	13436	WEX BANK	6264293	893.52	
10/02/2025	13437	SYSTEM DESIGN WIZARDS, INC.	INV#107679241	10,290.54	
10/03/2025	13438	APEX EQUIPMENT SALES, INC.	INV#090125-1U	660.00	
10/03/2025	13439	KB PAINTING & REFINISHING, LLC	QUOTE#8295 20YD ROLL OFF BATHTUB HD DU...	4,650.00	
10/08/2025	13440	AMERICAN PRESSURE SYSTEMS	PROPOSAL#1962730 PAINTING OF MONUMENT...	7,637.50	
10/08/2025	13441	ARS POWERSPORTS, OKEECHOBEE	INV#7767	19.00	
10/08/2025	13442	BARTLETT BROS. SECURITY, INC	KAWASAKI SX 400 KAF400PTFNN MULE	10,019.85	
10/08/2025	13443	CINTAS CORPORATION	DKS CELLULAR SERVICE FY 2026 - OCT 1, 2025...	900.00	
10/08/2025	13444	COMPUTER NETWORK SERVICES		930.58	
10/08/2025	13445	EUROFINS FLOWERS	FY 2026 OCT 1, 2025 - SEPT 30, 2026	49,814.04	
10/08/2025	13446	HELENA CHEMICAL CO	INV#6780026489	12,201.00	
10/08/2025	13447	INFRASTRUCTURE SOLUTION SERVICES		6,130.00	
10/08/2025	13448	LOUIE'S AIR CONDITIONING SERVICE, INC.	INV#193452	2,067.50	
10/08/2025	13449	MIKE'S ORGANIC TOP SOIL	INV#48412	450.00	
10/08/2025	13450	MULLINAX OF VERO BEACH	INV#2025-1439	725.00	
10/08/2025	13451	NAPA AUTO SUPPLY OF PORT ST. LUCIE	2025 FORD RANGER STX CREW CAB VIN#1FTE...	26,441.00	
10/08/2025	13452	TREASURE COAST MOWERS, LLC	INV#5508-95	3,204.02	
10/08/2025	13453	TRUIST CARD SERVICES	INV#71275	210.00	
10/08/2025	13454	VERO CHEMICAL DISTRIBUTORS INC		11,123.88	
10/08/2025	13455	CITY ELECTRIC SUPPLY CO.	INV#380830-381905	27,923.23	
10/15/2025		ASCENSUS	INV#87743	324.78	
10/16/2025	13456	APPLE INDUSTRIAL SUPPLY CO.	PR Check Date 10/15/25 (09/27/25-10/10/25) 457	2,138.83	
10/16/2025	13457	ATLANTIC PERSONNEL & TENANT SCREENI...	INV#REG04-51733	237.42	
10/16/2025	13458	BARTLETT BROS. SECURITY, INC	INV#180922	103.20	
10/16/2025	13459	CINTAS CORPORATION	INV#20903970	575.00	
10/16/2025	13460	COMPUTER NETWORK SERVICES		884.92	
10/16/2025	13461	DIVINE DESIGN TREE MGMT&LANDSCAPE D...	INV#47110	94.65	
10/16/2025	13462	ELPEX TIRE	INV#2322	9,050.00	
10/16/2025	13463	FPL	5685005356	3,323.92	
				52,130.63	

Date	Num	Name	Memo	Credit
10/16/2025	13464	FRANKLIN TEMPLETON BANK AND TR	SEP PAYROLL 10.15.25	12,406.69
10/16/2025	13465	INFRASTRUCTURE SOLUTION SERVICES	INV#193775	2,406.75
10/16/2025	13466	INTEGRATION SERVICES, INC.	INV#2025-21-01	2,503.33
10/16/2025	13467	IntraCoastal Generators Inc.	INV#25536	1,211.10
10/16/2025	13468	LOWE'S	ACCT#9900 682872 9	1,806.49
10/16/2025	13469	MULLINAX OF VERO BEACH	INV#162194	174.83
10/16/2025	13470	NASON YEAGER GERSON HARRIS & FUMER...	STMT#333375	1,209.96
10/16/2025	13471	PALMDALE OIL COMPANY, INC	INV#SI-115657	1,047.62
10/16/2025	13472	SAM'S CLUB MASTERCARD	ACCT#5653	1,413.40
10/16/2025	13473	SCHAEFFER MFG. CO	INV#AXG1934-INV1	396.37
10/16/2025	13474	SPECIAL DISTRICT SERVICES, INC.	INV#2025-1289	8,000.00
10/16/2025	13475	SUNSHINE STATE ONE CALL OF FLORIDA, I...	PS-INV1053563	70.38
10/16/2025	13476	TREASURE COAST MOWERS, LLC	INV#71632	15,985.00
10/16/2025	13477	VERIZON WIRELESS	INV#6124634010	1,289.40
10/23/2025	13478	FLORIDA BLUE	HEALTH INSURANCE-GROUP NO. 41965 NOV 2...	109,991.45
10/23/2025	13479	GUARDIAN	GROUP ID 00563384- NOV 2025	5,210.26
10/23/2025	13480	MIKE'S ORGANIC TOP SOIL	INV#2025-1532	125.00
10/23/2025	13481	SAMPSON TREE SERVICE CO.	PLAN NUMBER: 960974-0001 NOV 2025	2,200.00
10/23/2025	13482	SUNLIFE	VOID: PR Check Date 10/29/25 (10/11/25-10/24/25...	3,653.56
10/30/2025	13483	ASCENSUS	INV#703134115	1,660.80
10/30/2025	13484	ADP, LLC	INV#1583801	4,732.23
10/30/2025	13485	CINTAS CORPORATION	INV#2341	335.25
10/30/2025	13486	CLIFF BERRY INC.	INV#49102	720.00
10/30/2025	13487	DIVINE DESIGN TREE MGMT&LANDSCAPE D...	SEP PAYROLL 10.29.25	9,432.56
10/30/2025	13488	FACILITIES PRO-SWEEP	ACCT#6035 3225 3921 0744	11,855.46
10/30/2025	13489	FRANKLIN TEMPLETON BANK AND TR		4,702.76
10/30/2025	13489	HOME DEPOT CREDIT SERVICES		5,957.00
10/30/2025	13490	INFRASTRUCTURE SOLUTION SERVICES		769.15
10/30/2025	13491	IntraCoastal Generators Inc.	INV#25553	375.00
10/30/2025	13492	MD NOW	INV#FE1324-4070176	450.00
10/30/2025	13493	PARKS RENTAL	INV#1-8038062	2,000.00
10/30/2025	13494	SIGMA CONSULTING & TRAINING INC.	INV#91528 CHEMICAL SPILL RESPONSE TRAINI...	9,688.70
10/30/2025	13495	SPECIAL DISTRICT SERVICES, INC.	INV#2025-1438	60.00
10/30/2025	13496	THE BUSHEL STOP, INC.	PO#87945	751.11
10/30/2025	13497	TREASURE COAST MOWERS, LLC		

Total 1-00001 · TRUIST (GF operating) #1363

1-00002 · TRUIST (GF R&R Fund) # 3968

Total 1-00002 · TRUIST (GF R&R Fund) # 3968

1,006,208.88

Date	Num	Name	Memo	Credit
5-00002 · TRUIST (WS Operating) #7918				
10/02/2025	14836	EILEEN KATZMAN	WATER CONSERVATION REBATE 2024-25 59	100.00
10/02/2025	14837	JACQUELINE WAEBER	WATER CONSERVATION REBATE 2024-25 60	100.00
10/02/2025	14838	MICHAEL T SHARPLESS	WATER CONSERVATION REBATE 2024-25 58	100.00
10/08/2025	14839	AARON BLACK	CUSTOMER REFUND 1230 D NW SUN TERRAC...	249.37
10/08/2025	14840	SAMUEL RUBENSTEIN	WATER CONSERVATION REBATE 2020-21 124	99.00
10/14/2025	14841	BRENDA ERNETTE	CUSTOMER REFUND 813 SW ST ANDREWS CV	53.44
10/14/2025	14842	CARLA TROMBETTA	CUSTOMER REFUND 396 NW BREEZY POINT L...	6.01
10/14/2025	14843	DAVID ROSAS	CUSTOMER REFUND 726 SW ARUBA BAY	24.74
10/14/2025	14844	FERNANDO PETRY	CUSTOMER REFUND 849 SW BAYOU TER	6.13
10/14/2025	14845	GEORGE VREELAND	CUSTOMER REFUND 220 NW BENTLEY CIR	47.67
10/14/2025	14846	RONALD WARDELL	VOID: CUSTOMER REFUND 178 NW LAWTON R...	
10/14/2025	14847	JULIE ROSELY	CUSTOMER REFUND 715 SW TILLBO CV	168.57
10/14/2025	14848	RONALD WARDELL	CUSTOMER REFUND 178 NW LAWTON RD	26.58
10/16/2025	14849	CANDICE CAPAS		100.00
10/23/2025	14850	CANDICE CAPAS	WATER CONSERVATION REBATE FY 2025-26 3	100.00
10/23/2025	14851	CARMEN BRINK	CUSTOMER REFUND 1269 SW BRIARWOOD DR	130.32
10/23/2025	14852	CASCADES AT SLW	CUSTOMER REFUND 3 TEMP METER	663.15
10/23/2025	14853	DUVAL FORD	2026 FORD F350 SERVICE BODY TRUCK	63,826.00
10/23/2025	14854	MARY T KING	CUSTOMER REFUND 368 NW SPRINGVIEW LO...	47.64
10/23/2025	14855	MICHAEL DOX	WATER CONSERVATION REBATE FY 2025-26 4	100.00
10/23/2025	14856	ROBERT PAUL CROWELL ESTATE	CUSTOMER REFUND 303 NW TREELINE TRCE	153.26
10/23/2025	14857	ROY H. FARCHMIN	CUSTOMER REFUND 1687 SW HARBOUR ISLE...	25.45
10/23/2025	14858	SEYMOUR BROTHERS, LLC	CUSTOMER REFUND 1180 SW MIRROR LAKE CV	12.49
10/23/2025	14859	HAYAN PERUNAL	CUSTOMER REFUND 1138 SW GREENBRIAR CV	43.34
10/30/2025	14860	M MARKOWITZ	CUSTOMER REFUND 566 SW LAKE CHARLES C...	564.56
10/30/2025	14861	UNIVERSITY BLVD BUSINESS CENTER PSL ...	CUSTOMER REFUND 500 NW UNIVERSITY BLVD	490.90
10/30/2025	14862	UNIVERSITY BLVD BUSINESS CENTER PSL ...	CUSTOMER REFUND 510 NW UNIVERSITY BLVD	1,268.08
10/30/2025	14863	ROBERT PRESTON	WATER CONSERVATION REBATE FY2025-26 1	100.00
10/30/2025	14864	THOMAS YOUNG	WATER CONSERVATION REBATE FY2025-26 5	100.00
Total 5-00002 · TRUIST (WS Operating) #7918				68,706.70
Total Checking/Savings				1,074,915.58
Total Current Assets				1,074,915.58
TOTAL ASSETS				1,074,915.58
LIABILITIES & EQUITY				
TOTAL LIABILITIES & EQUITY				

St Lucie West Service District
Checks Over \$35,000
 As of October 31, 2025

Date	Num	Name	Memo	Credit
ASSETS				
Current Assets				
Checking/Savings				
1-00001 · TRUIST (GF operating) #1363				
10/02/2025	13425	EGIS INSURANCE ADVISORS		503,356.52
10/08/2025	13444	COMPUTER NETWORK SERVICES	FY 2026 OCT 1, 2025 - SEPT 30, 2026	49,814.04
10/16/2025	13463	FPL	5685005356	52,130.63
10/23/2025	13478	FLORIDA BLUE	HEALTH INSURANCE-GROUP NO. 41965 NOV 2025	109,991.45
Total 1-00001 · TRUIST (GF operating) #1363				715,292.64
5-00002 · TRUIST (WS Operating) #7918				
10/23/2025	14853	DUVAL FORD	2026 FORD F350 SERVICE BODY TRUCK	63,826.00
Total 5-00002 · TRUIST (WS Operating) #7918				63,826.00
Total Checking/Savings				779,118.64
Total Current Assets				779,118.64
TOTAL ASSETS				779,118.64
LIABILITIES & EQUITY				
TOTAL LIABILITIES & EQUITY				

St Lucie West Service District
Balance Sheet
As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1072 · Bill.com Money Out Clearing	-15,081.44
D-ACCNT	-863.60
xxx	0.06
1-00001 · TRUIST (GF operating) #1363	1,269,420.74
1-00002 · TRUIST (GF R&R Fund) # 3968	520,483.69
5-00001 · TRUIST (WS Deposit) #1355	-796,989.27
5-00002 · TRUIST (WS Operating) #7918	4,004,524.70
Total Checking/Savings	4,981,494.88
Other Current Assets	
1-02000 · GF SLWSD GENERAL ASSETS	703,005.15
2-01000 · WB WTR MGMT BEN 1999A ASSETS	1,063,464.28
4-03000 · CP WMB CAP PROJECTS ASSETS	197,200.27
5-01000 · WS SLWSD WATER & SEWER ASSETS	85,067,647.45
Total Other Current Assets	87,031,317.15
Total Current Assets	92,012,812.03
Other Assets	
000000 · Journal Entry Exchange	2,465.25
Total Other Assets	2,465.25
TOTAL ASSETS	92,015,277.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	3,447.16
Total Accounts Payable	3,447.16
Other Current Liabilities	
1-03000 · GF SLWSD GENERAL LIAB	164,115.68
5-02000 · WS SLWSD WATER & SEWER LIAB	54,475,920.52
Total Other Current Liabilities	54,640,036.20
Total Current Liabilities	54,643,483.36
Total Liabilities	54,643,483.36
Equity	
1-01000 · GF SLWSD GENERAL FND BAL	827,947.27
2-03000 · WB WTR MGMT BEN 1999A FND BAL	3,364,957.58
3-03000 · CB CASCADES SRS 1998 FND BAL	352,271.63
32000 · Retained Earnings	21,177,819.14
4-02000 · CP WMB CAP PROJECTS FUND BAL	3,188,817.19
5-03000 · WS SLWSD WATER & SEWER FND BAL	9,725,133.02
Net Income	-1,265,151.91
Total Equity	37,371,793.92
TOTAL LIABILITIES & EQUITY	92,015,277.28

**ST LUCIE WEST SERVICE DISTRICT
ACCOUNT RECONCILIATION SUMMARY
FOR MONTH END OCTOBER 2025**

G/L #	Account Name	Bank	Account #	Statement EOM Balance	In Transit	Reconciled Statement Balance	G/L Balance	Reconciled
OPERATING								
1-00001	Operating Checking	TR	1000104111363	1,235,037.03	(360,827.41)	874,209.62	874,209.62	* Yes
1-00002	Operating Checking R&R Fund	TR	1000104113968	552,618.50	(32,134.81)	520,483.69	520,483.69	* Yes
1-00002	Operating Checking Escrow Fund	TR	1000104118740	-	-	-	-	Yes
1-02022	Surplus Funds - SBA	SBA	271912	7,697.66		7,697.66	7,697.66	Yes
TOTAL OPERATING						\$ 1,402,390.97	\$ 1,402,390.97	
WATER MANAGEMENT BOND FUNDS								
2-01060	Revenue Fund-WMB 2013	US	203823000	-		-	-	Yes
2-01061	Interest Account-WMB 2013	US	203823001	-		-	-	Yes
2-01062	Sinking Account-WMB 2013	US	203823002	-		-	-	Yes
2-01063	Redemption Account-WMB 2013	US	203823003	-		-	-	Yes
2-01064	Reserve Fund-WMB 2013	US	203823004	-		-	-	Yes
2-01065	COI Fund-WMB 2013	US	203823005	-		-	-	Yes
2-01070	Revenue Fund-WMB 2014	US	213449000	20,892.64		20,892.64	20,892.64	Yes
2-01071	Interest Account-WMB 2014	US	213449001	-		-	-	Yes
2-01072	Sinking Account-WMB 2014	US	213449002	-		-	-	Yes
2-01073	Redemption Account-WMB 2014	US	213449003	-		-	-	Yes
2-01074	Reserve Fund-WMB 2014	US	213449004	200,000.00		200,000.00	200,000.00	Yes
2-01075	Acquisition Fund-WMB 2014	US	213449005	-		-	-	Yes
2-01076	COI Fund-WMB 2014	US	213449006	-		-	-	Yes
2-01080	Revenue Fund-WMB 2021	US	242655000	842,571.65		842,571.65	842,571.65	Yes
2-01081	Interest Account-WMB 2021	US	242655001	-		-	-	Yes
2-01082	Sinking Account-WMB 2021	US	242655002	-		-	-	Yes
2-01083	Prepayment Account-WMB 2021	US	242655003	-		-	-	Yes
2-01085	Cap I Fund-WMB 2021	US	242655005	-		-	-	Yes
4-03048	Acq & Con Fund-WMB 2021	US	242655004	196,900.27		196,900.27	196,900.27	Yes
4-03049	COI Fund-WMB 2021	US	242655006	-		-	-	Yes
WATER MANAGEMENT BOND FUNDS TOTAL						\$ 1,260,364.56	\$ 1,260,364.56	
WATER AND SEWER ACCOUNTS								
5-00001	Water & Sewer Cash Depository	TR	1000104111355	20,309.82	227,296.27	247,606.09	247,606.09	* Yes
5-00002	Water & Sewer Operating Checking	TR	1000104117918	4,100,604.56	(1,120,722.85)	2,979,881.71	2,979,881.71	* Yes
		ES	Reserve Escrow	1,000,000.00		1,000,000.00	1,000,000.00	Yes
5-01101	Revenue Fund	TR	7998197	209,424.39		209,424.39	209,424.39	Yes
5-01102	Rate Stabilization	TR	7998203	661,098.02		661,098.02	661,098.02	Yes
5-01103	Renewal & Replacement	TR	7998207	1,358,689.81		1,358,689.81	1,358,689.81	Yes
5-01104	Wastewater Connection	TR	7998208	105,843.78		105,843.78	105,843.78	Yes
5-01105	Operating/Maintenance	TR	7998209	354.04		354.04	354.04	Yes
5-01106	Interest	TR	7998210	703,393.43		703,393.43	703,393.43	Yes
5-01107	Principal Account	TR	7998213	193,694.23		193,694.23	193,694.23	Yes
5-01108	Redemption Account	TR	7998214	-		-	-	Yes
5-01109	Water Connection	TR	7998215	606,879.61		606,879.61	606,879.61	Yes
5-01110	Surplus Fund	TR	7998216	3,166,264.08		3,166,264.08	3,166,264.08	Yes
5-01111	Rebate Fund	TR	7998217	-		-	-	Yes
5-01112	Construction Fund	TR	7998218	35,443,236.84		35,443,236.84	35,443,236.84	Yes
5-01113	Transaction Cost Fund	TR	7998219	13,950.70		13,950.70	13,950.70	Yes
5-01042	Surplus Funds - SBA	SBA	271911	596.51		596.51	596.51	Yes
WATER AND SEWER ACCOUNTS TOTAL						\$ 45,690,913.24	\$ 45,690,913.24	
GRAND TOTAL						\$ 48,353,668.77	\$ 48,353,668.77	

* Note: These checking accounts (1363, 3968, 1355, & 7918) are reconciled to 11/24/25, not to the end of the month, due to the software's "in transit" calculation.

COMPLETED BY: _____

Michael McElligott - Assistant Finance Director

DATE: _____

St. Lucie West Services District

Board Agenda Item Tuesday, December 2, 2025

Item

CA 7 Consider Approval to Transfer Funds for the UC Account Requisitions for Fiscal Year 2025 & 2026

Summary

Attached for your review and approval is a request to transfer funds from the Utility Construction Account (UC) for expenses that are previously budgeted project-related expenses for FY 2025 and 2026 and have been previously approved by the Board to be funded from one of the afore mentioned accounts.

All of the expenditures are appropriate for payment from the UC Account Requisitions. All expenditures are in compliance with the District's policy where the cost exceeds the capitalization threshold for Fixed Assets.

- \$1,805.00 – Utility Construction Account Fiscal Year 2025
- \$74,550.00 – Utility Construction Account Fiscal Year 2026

All Invoices for this requisition are attached for your review.

Recommendation

Staff recommends Board approval to transfer funds from the UC Account for FY 2025 \$1,805.00 and UC Account for FY 2026 \$74,550.00 to the Public Fund Checking account for reimbursement for payments made that have been budgeted to be funded by this account.

Budget Impact

None.

Board Action

Moved by:	Seconded by:	Action Taken:
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**ST. LUCIE WEST SERVICES DISTRICT
FORM OF REQUISITION
UTILITY CONSTRUCTION ACCOUNT**

The undersigned, an Authorized Officer of St. Lucie West Services District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Indenture between the District and Truist Bank, Wilson, North Carolina, as trustee (the "Trustee"), dated as of November 1, 2024, as supplemented by the First Supplemental Trust Indenture between the District and Trustee, dated as of November 1, 2024, (collectively, the "Indenture"). All capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number:

2025-24

(B) Name of Payee:

***St. Lucie West Services District, Water & Sewer Checking Account
Truist Account # 1000144367918***

(C) Amount Payable:

\$1,805.00

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Transaction Costs, if applicable):

Per attached letter and invoices; all of these expenditures relate to projects in which were budgeted to be funded by the Utility Construction account and therefore are appropriate for payment out of the Utility Construction Account.

(E) Fund or Account and subaccount, if any, from which disbursement to be made:

Utility Construction Account Number 7998218

The undersigned hereby certifies that:

obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2024 Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Series 2024 Project

and each represents a Cost of the Series 2024 Project, and has not previously been paid out of such Account or subaccount;

OR

This requisition is for Transaction Cost payable from the Transaction Cost Account that has not previously been paid out of such Account.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the contractor of the improvements acquired or services rendered (or other equivalent supporting documents) with respect to which disbursement is hereby requested are on file with the District.

ST. LUCIE WEST SERVICES DISTRICT

By:

Authorized District Officer – Chair / Vice Chair

Authorized District Officer – District Manager

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE AND
CAPITALIZED INTEREST REQUESTS ONLY**

If this requisition is for a disbursement from other than Transaction Costs Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2024 Project and is consistent with: (a) the applicable acquisition or construction contract; (b) the plans and specifications for the portion of the Series 2024 Project with respect to which such disbursement is being made; and (c) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

Consulting Engineer

2025-24

St Lucie West Service District
Transaction Detail By Account
September 2025

		Type	Date	Num	Name	Memo	Debit	Credit	Balance
5-38000 - WS WATER CONNECT FEE CIP									
5-38015 - CAPITAL PROJECTS SW098		General Journal	09/30/2025			INV#2025-01-16	1,805.00		1,805.00
Total 5-38015 - CAPITAL PROJECTS SW098							1,805.00	0.00	1,805.00
Total 5-38000 - WS WATER CONNECT FEE CIP							1,805.00	0.00	1,805.00
TOTAL							1,805.00	0.00	1,805.00

**ST. LUCIE WEST SERVICES DISTRICT
FORM OF REQUISITION
UTILITY CONSTRUCTION ACCOUNT**

The undersigned, an Authorized Officer of St. Lucie West Services District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Indenture between the District and Truist Bank, Wilson, North Carolina, as trustee (the "Trustee"), dated as of November 1, 2024, as supplemented by the First Supplemental Trust Indenture between the District and Trustee, dated as of November 1, 2024, (collectively, the "Indenture"). All capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number:

2026-01

(B) Name of Payee:

***St. Lucie West Services District, Water & Sewer Checking Account
Truist Account # 1000144367918***

(C) Amount Payable:

\$74,550.00

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Transaction Costs, if applicable):

Per attached letter and invoices; all of these expenditures relate to projects in which were budgeted to be funded by the Utility Construction account and therefore are appropriate for payment out of the Utility Construction Account.

(E) Fund or Account and subaccount, if any, from which disbursement to be made:

Utility Construction Account Number 7998218

The undersigned hereby certifies that:

obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2024 Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and/or construction of the Series 2024 Project

and each represents a Cost of the Series 2024 Project, and has not previously been paid out of such Account or subaccount;

OR

This requisition is for Transaction Cost payable from the Transaction Cost Account that has not previously been paid out of such Account.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the contractor of the improvements acquired or services rendered (or other equivalent supporting documents) with respect to which disbursement is hereby requested are on file with the District.

ST. LUCIE WEST SERVICES DISTRICT

By:

Authorized District Officer – Chair / Vice Chair

Authorized District Officer – District Manager

CONSULTING ENGINEER’S APPROVAL FOR NON-COST OF ISSUANCE AND CAPITALIZED INTEREST REQUESTS ONLY

If this requisition is for a disbursement from other than Transaction Costs Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2024 Project and is consistent with: (a) the applicable acquisition or construction contract; (b) the plans and specifications for the portion of the Series 2024 Project with respect to which such disbursement is being made; and (c) the report of the Consulting Engineer, as such report shall have been amended or modified on the date hereof.

Consulting Engineer

St Lucie West Service District
Transaction Detail By Account
October 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
5-38000 · WS WATER CONNECT FEE CIP							
5-38015 · CAPITAL PROJECTS SW098							
Bill	10/08/2025	25-1007	HydroDesigns, LLC.	INV#25-0910	70,450.00		70,450.00
Bill	10/30/2025	010	AWB Trucking	INV#010	2,600.00		73,050.00
Bill	10/30/2025	RI101788	AQUEOUS VETS, LLC	INV# RI101788	1,500.00		74,550.00
Total 5-38015 · CAPITAL PROJECTS SW098					74,550.00	0.00	74,550.00
Total 5-38000 · WS WATER CONNECT FEE CIP					74,550.00	0.00	74,550.00
TOTAL					74,550.00	0.00	74,550.00

St. Lucie West Services District

Board Agenda Item Tuesday, December 2, 2025

Item

CA 8 Surplus items

Summary

Provided for your review and approval. District Staff has determined that a declaration of surplus equipment is required from the Board of Supervisors for the liquidation of the following items. The declaration will allow staff to dispose of the following items:

Item	Model	Serial/ID	Department	Tag No.
Tablet (scrap)	Surface	35825553153	Admin/Board	NOTAGADMM-D

Recommendation

Staff recommends approval for the declaration of surplus equipment.

District Manager: Joshua Miller

Budget Impact

Project Number:
ORG Number:

Available Project Budget: \$0.00
This Project: \$0.00
Available Balance: \$0.00

Board Action

Moved by:	Seconded by:	Action Taken:
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Supervisors' Requests



Adjournment