



**MONTEREY CONGRESS  
COMMUNITY DEVELOPMENT  
DISTRICT**

**PALM BEACH COUNTY  
REGULAR BOARD MEETING  
OCTOBER 1, 2024  
6:00 P.M.**

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

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

561.630.4922 Telephone  
877.SDS.4922 Toll Free  
561.630.4923 Facsimile

**AGENDA**  
**MONTEREY CONGRESS**  
**COMMUNITY DEVELOPMENT DISTRICT**  
100 Lake Monterey Circle  
Boynton Beach, Florida 33426  
**REGULAR BOARD MEETING**  
**October 1, 2024**  
**6:00 p.m.**

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
  - 1. August 6, 2024 Regular Board Meeting Minutes.....Page 2
- G. Old Business
- H. New Business
  - 1. Consider Approval of Landscape Lighting Proposal.....Page 5
  - 2. Consider Resolution No. 2024-05 – Adopting a Fiscal Year 2023/2024 Amended Budget.....Page 30
- I. Auditor Selection Committee
  - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 35
- J. Administrative Matters
- K. Board Members Comments
- L. Adjourn

MONTEREY/CONGRESS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2024/2025 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Monterey/Congress Community Development District will hold meetings at 100 Lake Monterey Circle, Boynton Beach, Florida 33426 at 6:00 p.m. on the following dates:

October 1, 2024

November 5, 2024

December 3, 2024

January 7, 2025

February 4, 2025

March 4, 2025

April 1, 2025

May 6, 2025

June 3, 2025

July 1, 2025

August 5, 2025

September 2, 2025

The purpose of the meetings is to conduct any and all business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the Districts website or by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922 prior to the date of the particular meeting.

From time to time one or more Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Meeting may be continued as found necessary to a time and place specified on the record.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll-free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

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

MONTEREY/CONGRESS COMMUNITY DEVELOPMENT DISTRICT

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

No.10581332 Sept. 23, 2024

**MONTEREY/CONGRESS COMMUNITY DEVELOPMENT DISTRICT  
REGULAR BOARD MEETING  
AUGUST 6, 2024**

**A. CALL TO ORDER**

District Manager Jason Pierman called the August 6, 2024, Regular Board Meeting of the Monterey/Congress Community Development District (“District”) to order at 6:06 p.m. at 100 Lake Monterey Circle, Boynton Beach, Florida 33426.

**B. PROOF OF PUBLICATION**

Mr. Pierman presented proof of publication that notice of the Regular Board Meeting had been published in the *Palm Beach Post* on September 25, 2023, as part of the District’s Fiscal Year 2023/2024 Regular Meeting Schedule, as legally required.

**C. ESTABLISH A QUORUM**

Mr. Pierman determined that the attendance of Chairperson Libia Cristancho, Vice Chairman Willie Ford and Supervisors Diana Puentes and Lissette Montavo constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance were District Manager Jason Pierman of Special District Services, Inc.; and General Counsel Gregory George of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

**D. ADDITIONS OR DELETIONS TO THE AGENDA**

There were no additions or deletions to the agenda.

**E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA**

There were no comments from the public for items not on the agenda.

**F. APPROVAL OF MINUTES**

**1. June 4, 2024, Public Hearing & Regular Board Meeting**

Mr. Pierman presented the minutes of the June 4, 2024, Public Hearing & Regular Board Meeting and asked if there were any changes.

There being no changes, a **motion** was made by Ms. Puentes, seconded by Ms. Montavo and passed unanimously approving the minutes of the June 4, 2024, Public Hearing & Regular Board Meetings, as presented.

**G. OLD BUSINESS**

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

**H. NEW BUSINESS**

**1. Consider Resolution No. 2024-04 – Adopting Goals and Objectives**



Resolution No. 2024-04 was presented, entitled:

## **RESOLUTION 2024-04**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MONTEREY CONGRESS COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Ms. Montavo, seconded by Mr. Ford and passed unanimously adopting Resolution No. 2024-04, as presented.

## **2. Consider Landscape Lighting Proposal**

Ms. Montavo noted that she was still trying to track down the type of lighting she was investigating. Following discussion, it was suggested that she reach out to Bay Court Worldwide, who provided the original proposal to the HOA, to see if they had a product similar to what she was trying to find. Provided a contractor is identified who can install the correct type of lighting, Mr. Pierman will work with them to have everything lined up prior to the next meeting, so the Board can approve an agreement.

## **I. ADMINISTRATIVE MATTERS**

Mr. Pierman noted that the next meeting would be held on October 1<sup>st</sup>, unless no lighting proposals are available.

## **J. BOARD MEMBER COMMENTS**

There were no further comments from the Board Members.

## **K. ADJOURNMENT**

There being no further business to come before the Board, a **motion** was made by Ms. Montavo, seconded by Ms. Puentes and unanimously passed adjourning the Regular Board Meeting at 6:21 p.m.

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Secretary/Assistant Secretary

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Chair/Vice-Chair

P R O P O S A L

Outdoor Lighting Perspectives of West Palm Beach  
140 Date Palm Dr  
West Palm Beach, FL 33403  
(561) 851-3394



[westpalmbeach@outdoorlights.com](mailto:westpalmbeach@outdoorlights.com)  
[outdoorlights.com/west-palm-beach/](https://outdoorlights.com/west-palm-beach/)

**Billing/Service Address**

Lisett Montalvo  
118 Lake Monterey Cir  
Boynton Beach, FL 33426  
(561) 889-5159  
[Ljmfamilia@aol.com](mailto:Ljmfamilia@aol.com)

Date	August 13, 2024
Total	\$21,395.00


H O A   C O M M U N I T Y   L A N D S C A P E   L I G H T I N G  
D E S I G N

This proposal expires on 11/1/2024



**This proposal contains 3 options. Be sure to click the checkboxes below for the options you want to include.**

Item	Description	Qty	Rate	
Commercial Installation	LED lighting system installation. Includes professional customized lighting design, installation labor, fixtures, LED components, controller, professional-grade transformer, all necessary wire, connection parts, and one year of our Shine365 program. Our team will also come out and complete a nighttime adjustment following installation.	1		
Astronomic Interior Timer	(3) Astronomic timers that go inside of the existing transformers. They allow for dusk till dawn operation that will automatically adjust for daylight savings. Also equipped with backup batteries that allow the timers to retain their information incase of power outage.  Astronomic Interior	3	95.00	
12 Gauge Wire	A charge for the excessive amount of wire needed to replace the existing. New wire will run between the	800 LF	2.50	\$:

	landscaping and the community wall buried at a minimum of 6 inches. Wire running to the individual fixtures mounted to the trees will go through electrical conduit at the base of each tree to protect from landscapers and their equipment.  12 Gauge Wire			
<input checked="" type="checkbox"/> Down Lighting/Moon Lighting				\$!
Aspen 3000K	<p>(11) 7W Downlight fixtures mounted to the oaks, maples and palms trees all along the community landscaping. Mounted up high and turned downward to provide a large radius of light that not only illuminates the landscaping bellow but functional and security lighting all along the adjacent sidewalk from beginning to end.</p> <p><b>Aspen uplight, custom-engineered driver and marine-grade brass housing, adjustable to from 200 to 625 lumens.</b></p> 	11	335.00	\$!
Tree Mount	Two styles of tree mounts that get the fixtures off of the ground and protected from landscapers. Both styles allow for the trees to grow without hindering the health of both tree and fixtures and is a permanent installation. Included in the price for each mount is the extra labor it takes to attach both fixtures and wiring to the base or up high inside of the tree. Instead of simply just sticking the fixtures in the ground.	11	150.00	\$!
<input checked="" type="checkbox"/> Up Lighting				\$!0
Magnolia	(25) 7W Up light fixtures for all of the palms and Ligustrum's along the landscape. Mounted at the base of the trees and pointed upwards allowing for even lighting up the trunks and focusing the intensity at the canopies. Fixtures are up off of the ground and out of harms way.	25	275.00	\$!

**Magnolia uplight, marine grade brass housing and a spring loaded socket.**



Tree Mount	Two styles of tree mounts that get the fixtures off of the ground and protected from landscapers. Both styles allow for the trees to grow without hindering the health of both tree and fixtures and is a permanent installation. Included in the price for each mount is the extra labor it takes to attach both fixtures and wiring to the base or up high inside of the tree. Instead of simply just sticking the fixtures in the ground.	25	150.00	\$:
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☒ Wash Lighting

\$:

Azalea 3000K	(6) 12W Wash Light fixtures for the large clusters of Ligustrum trees spread out the landscape. Using a high output fixture in these areas, allow for more coverage without having to use more fixtures. The will cause the Ligustrum's to glow intensely from within and should be a deterrent from people setting up camp at night.  <b>Redwood Wash Light</b>	6	375.00	\$:
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Tree Mount	Two styles of tree mounts that get the fixtures off of the ground and protected from landscapers. Both styles allow for the trees to grow without hindering the health of both tree and fixtures and is a permanent installation. Included in the price for each mount is the extra labor it takes to attach both fixtures and wiring to the base or up high inside of the tree. Instead of simply just sticking the fixtures in the ground.	6	150.00	
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Base	\$:
Down Lighting/Moon Lighting	\$:
Up Lighting	\$10
Wash Lighting	\$:
Subtotal	\$2
Tax	
Total	\$2

**En Route Notifications**Text message to (561) 889-5159

P I C T U R E S





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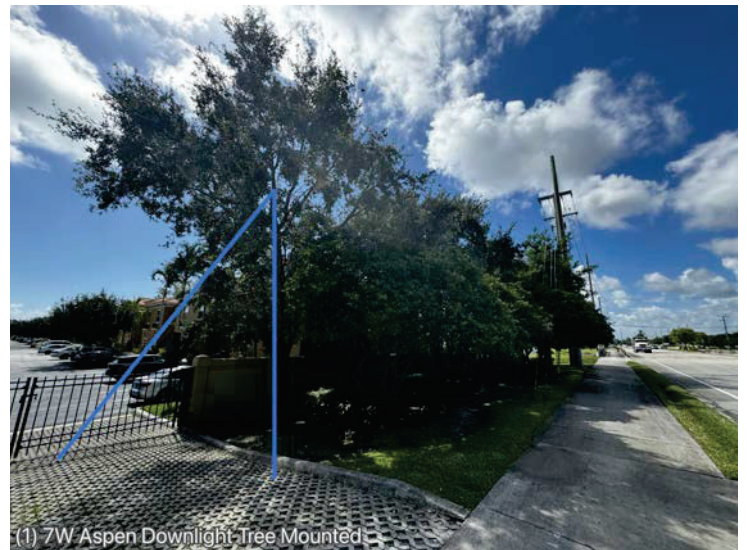
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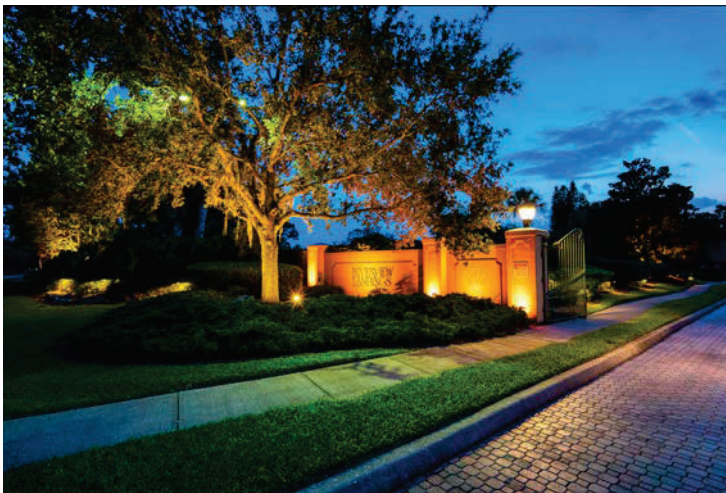


(3) Replace the dead timers and photocells with astronomic timers in existing transformers.

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AfterImage1\_IMG\_1671.jpeg

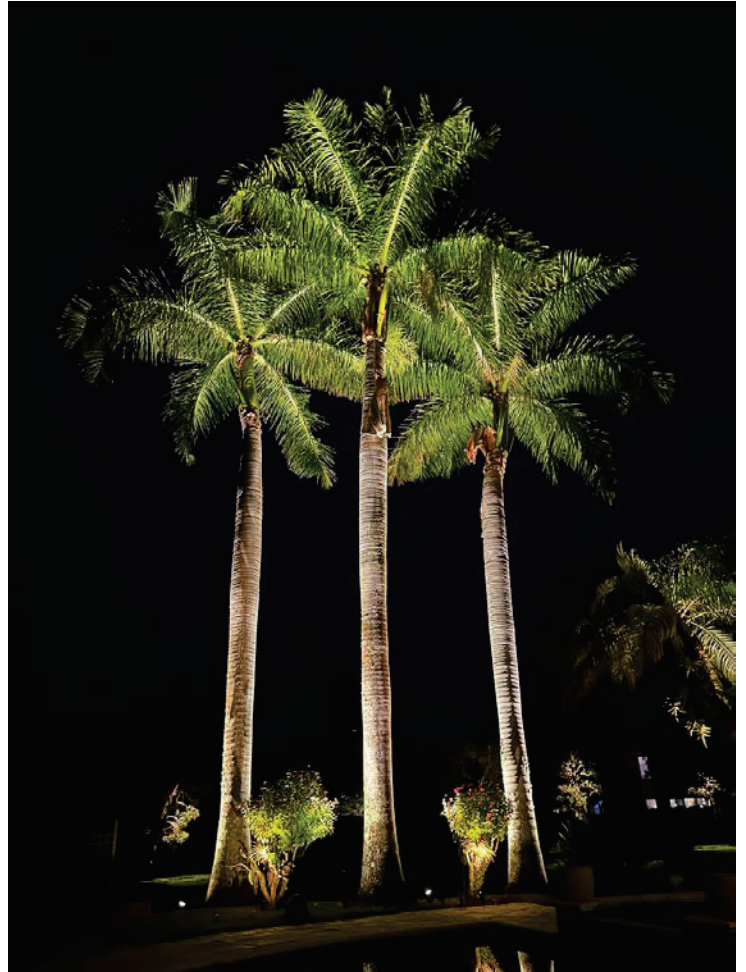


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8250 Desoto Memorial Highway-HOA-  
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king-tree-mount.jpg

## TERMS AND CONDITIONS

Outdoor Lighting Perspectives Policies, Terms, Conditions and SHINE365 Limited Warranty Terms and Conditions: A deposit may be required at the time your order is placed. Balance is due upon completion. If full payment is not received within 10 days of completion of lighting installation, customer agrees to pay all reasonable attorney fees and court costs incurred by Outdoor Lighting



Perspectives to secure the agreed upon fee for installation, materials, and/or services provided. Returned checks or chargebacks will result in a time- price differential (FINANCE CHARGE) of 18% (eighteen percent) per annum, but in no event in excess of the maximum amount allowed by law, shall be assessed and due on the unpaid balance from the due date until payment is received in full by the Outdoor Lighting Perspectives service provider. Payments received will be applied first to any outstanding FINANCE CHARGE and the remainder to the unpaid balance on the account.

Caution: A potential fire hazard exists if fixture and / or bulbs are covered with leaves, pine needle mulch or other flammable material. Fixtures and / or bulbs covered by such materials will render applicable warranties void, and may cause fixtures to fail. DAMAGE DUE TO ACCIDENT; MISUSE; ABUSE; THEFT; VANDALISM; RIOT; EXPLOSION; EARTHQUAKE; LIGHTNING; FIRE; WATER OR FLOOD DAMAGE; NEGLIGENCE, RECKLESS, KNOWING OR INTENTIONAL DAMAGE; OR ISSUES CAUSED BY HOME ELECTRICAL ISSUES; MAN-MADE DISASTERS, AND OTHER "ACTS OF GOD" are not covered by any warranty. It is the client's responsibility to ensure that 110-volt electric receptacles are available for system use, and are in good working order. Outdoor Lighting Perspectives disclaims all responsibility for ensuring that utilized household circuits contain sufficient electrical load capacities. Outdoor Lighting Perspectives is not responsible for grass, shrubs, driveways, or other components of property that are affected by installation. Homeowner will be notified in advance of any necessary alterations to structures or landscape. One year guarantee on halogen bulbs is valid only if lights are operated under "normal use," deemed to be from sunset until 12:00am midnight. Lifetime fixture guarantee applies to all brass/and or copper fixtures and well light fixtures produced by Outdoor Living Brands Supply Corp. exclusively for Outdoor Lighting Perspectives (OLP). All non-OLP fixtures are covered by their respective manufacturer's warranties. Any tampering or attempts to fix any problems with, or alter any part of the lighting system, whether by the homeowner, associated vendors, or any other persons not employed by Outdoor Lighting Perspectives, will void all warranties. Outdoor Lighting Perspectives does not provide warranties on work performed on any lighting system not originally installed by Outdoor Lighting Perspectives. Clients are responsible to verify proposed design is entirely on their property. Outdoor Lighting Perspectives disclaims any and all liabilities for any repercussions due to equipment being installed on neighboring property. All Outdoor Lighting Perspectives franchise locations are independently owned and operated. Notice of Cancellation: You may cancel this contract, without penalty or obligation, at any time prior to midnight of the third business day after the date the contract is signed. If you cancel, any payment made by you under this contract will be returned within ten days following the receipt of your cancellation notice by the seller. Acceptance of this proposal indicates an agreed upon and binding contract between the parties listed as the billing/service address and Outdoor Lighting Perspectives.

## SHINE365 LIMITED LIFETIME WARRANTY

### LIMITED WARRANTY TERMS AND CONDITIONS

Subject to the terms and conditions described herein, Outdoor Lighting Perspectives of West Palm Beach, ("Outdoor Lighting Perspectives"), warrants to the original end-user customer of the products specified below ("Products") that are installed by Outdoor Lighting Perspectives for the customer, that Outdoor Lighting Perspectives will repair or replace those Products that fail due to defects in material or workmanship. Repaired parts or replacement products will be provided by Outdoor Lighting Perspectives on an exchange basis and will be either new or refurbished to be

functionally equivalent to new. This limited warranty covers only repair or replacement for defective Products installed by Outdoor Lighting Perspectives as provided above.

Outdoor Lighting Perspectives will not be liable for special, incidental, punitive or consequential damages, including, but not limited to, loss of enjoyment, business interruption, loss of profits, damage to or loss of other property or persons. Outdoor Lighting Perspectives' obligation to repair or replace any listed/covered Product, as may be required, is the sole and exclusive remedy available to you under this limited warranty. This limited warranty is in lieu of and supercedes all other warranties, express or implied. Some states may not allow the exclusion or limitation of incidental or consequential damages, so that exclusion may not apply to you. This limited warranty gives you certain legal rights. You may have other rights that vary from state to state. This limited warranty does not extend the manufacturer's warranty.

#### ELIGIBILITY FOR LIMITED WARRANTY

The only lighting systems eligible for this warranty are those systems originally installed by Outdoor Lighting Perspectives using Outdoor Lighting Perspectives branded products. In addition, the warranty only applies if the end-user customer enrolls in the annual maintenance plan, and only for so long as they are in good standing with and remains enrolled in the annual maintenance plan. The annual maintenance plan fee is based on the components of the lighting system installed.

A customer ceases to be in good standing under the annual quality check service if they do not timely make a payment due for that program. A customer whose annual quality check service lapses may re-enroll under the following conditions: 1) lighting system must be recertified, and 2) lighting system must be upgraded to current specifications. An inspection/recertification fee will apply, and standard labor and parts rates would apply for any required upgrades, all such costs being the responsibility of the customer. Once complete, the customer would be entered back into the Shine365 warranty program.

The end-user customer must retain proof of original ownership (original sales invoice). If the premises where the lighting system was installed is transferred, this Limited Warranty is also transferrable to the second owner as long as the new owner enrolls in the annual maintenance plan and for so long as the new owner is in good standing with and remains enrolled in the annual maintenance plan.

**LIMITED WARRANTY EXCLUSIONS** This limited warranty is subject to all of the following conditions and exclusions:

1. Outdoor Lighting Perspectives is not liable for, and does not cover under warranty, any costs associated with determining the source of the system problems. These costs shall be borne solely by the purchaser.
2. Outdoor Lighting Perspectives is not liable for and does not cover under warranty, any cost associated with installing, servicing, repairing and/or updating lighting system components that are not produced by Outdoor Living Brands Supply Corp. exclusively for the Outdoor Lighting Perspectives brand or were not originally installed by Outdoor Lighting Perspectives or have been serviced by any other than a certified Outdoor Lighting Perspectives technician. These costs shall be borne solely by the purchaser.

3. In order to keep this limited warranty in effect, the product must have been handled and serviced only by a certified Outdoor Lighting Perspectives technician.
4. This limited warranty does not cover any damage due to: ACCIDENT; MISUSE; ABUSE; THEFT; VANDALISM; RIOT; EXPLOSION; EARTHQUAKE; LIGHTNING; FIRE; WATER OR FLOOD DAMAGE NEGLIGENT, RECKLESS, KNOWING OR INTENTIONAL DAMAGE; OR ISSUES CAUSED BY HOME ELECTRICAL ISSUES. This limited warranty does not apply to any purchaser who bought the product from a reseller, distributor or non-authorized Outdoor Lighting Perspectives business, including but not limited to purchases from Internet auction sites. This limited warranty does not cover claims also covered by a manufacturer's warranty, any service contract, or claims covered by insurance (e.g., homeowner's insurance or general liability insurance).
5. This limited warranty is provided solely by Outdoor Lighting Perspectives (the independent franchisee identified above).
6. Powder coating and finishes are NOT covered by warranty. This applies to and may be covered by a MANUFACTURERS warranty but is not in any case extended by the SHINE 365 Limited Lifetime Warranty or any implied warranty through Outdoor Lighting Perspectives.

## PRODUCTS COVERED

Subject to the limitations and exclusions noted above, the following Outdoor Lighting Perspective Products produced by Outdoor Living Brands Supply Corp. exclusively for Outdoor Lighting Perspectives are covered by the Shine365 limited lifetime warranty from the date of original retail purchase when you opt-in to the annual quality check service:

- All transformers installed by Outdoor Lighting Perspectives.
- In addition to the limitations set forth above, the warranty does not cover service calls to reset circuit breakers or GFCI's. If anyone other than a qualified Outdoor Lighting Perspectives technician accesses the transformer for any reason other than timer adjustment, this warranty is void. Any additional fixtures that are added to the transformers that may cause the transformer to overload will void the warranty.\*
- All brass and/or copper fixtures and well light fixtures installed by Outdoor Lighting Perspectives.
- Any fixtures damaged by homeowner or third-party will not be covered by warranty. \*
- Brass, heavy-duty glass covers.
- The warranty does not cover lost or stolen lens covers or scratches. Glass and plastic lens covers that have been covered in mulch or other debris resulting in damage are not covered by this warranty.
- Low-voltage wire

- The warranty does not cover wire mistakenly cut by the property owner or other vendors or electrical shortage to the line as a result of anything being driven, stapled or manipulated into the wire lines.
- LED bulbs

\*Note: All other transformers and fixtures including internal components installed by Outdoor Lighting Perspectives will be covered by the original manufacturer's warranty.

The following items are not covered under the Shine365 warranty include:

- All Lighting Control Automation controls, modules and astronomical timers.
- Halogen bulbs
- Any lens cover with a painted finish: The warranty does not cover lost or stolen lens covers or scratches.
- Commercial fixtures
- RGBW (Red, Green, Blue, White) or any color-changing fixtures
- Integrated non-field-serviceable fixtures
- Bistro/String lighting lamps or cord
- Wifi, Z-Wave, Bluetooth or radio controlled control systems
- Holiday lighting and festive products including but not limited to C9 bulbs and wire, wreaths, garland, string lighting, tree wraps, etc.
- Roofline Track Lighting

## BASIC WARRANTY COVERAGE

For any customer that chooses not to be in the Shine365 limited lifetime warranty program or if your Shine365 warranty lapses, the following items are covered for two years from the date of installation:

- All transformers installed by Outdoor Lighting Perspectives. This limited warranty does not cover any damage due to: accident; misuse; abuse; theft; vandalism; riot; explosion; earthquake; lightning; fire; water or flood damage; negligent, reckless, knowing or intentional damage; issues caused by home electrical issues; or service calls to reset circuit breakers or GFCI's. If anyone other than a qualified Outdoor Lighting Perspectives personnel accesses the transformer for any reason other than timer adjustment, this warranty is void. Any additional fixtures that are added to the transformers that may cause the transformer to overload will void the warranty.
- All brass and/or copper fixtures and well light fixtures installed by Outdoor Lighting Perspectives. Any fixtures damaged by homeowner or a third-party will not be covered by



warranty. This limited warranty does not cover any damage due to: accident; misuse; abuse; theft; vandalism; riot; explosion; earthquake; lightning; fire; water or flood damage; negligent, reckless, knowing or intentional damage; or issues caused by home electrical issues.

- LED bulbs except LightCraft Bistro Bulbs and Bistro String which are covered for a period of one year only.
- Low-voltage wire. The warranty does not cover wire mistakenly cut by the property owner or other vendors or electrical shortage to the line as a result of anything being driven, stapled or manipulated into the wire lines.
- RGBW (Red, Green, Blue, White) or any color-changing fixtures
- Brass, heavy-duty glass covers. The warranty does not cover lost or stolen lens covers or scratches. Glass and plastic lens covers that have been covered in mulch or other debris resulting in damage are not covered by this warranty.

The following items are not covered under the basic warranty:

- All Lighting Control Automation controls, modules and astronomical timers.
- Halogen bulbs
- Any lens cover with a painted finish: The warranty does not cover lost or stolen lens covers or scratches.
- Commercial fixtures
- Integrated non-field-serviceable fixtures
- Holiday lighting and festive products including but not limited to C9 bulbs and wire, wreaths, garland, string lighting, tree wraps, etc.
- Bistro lighting bulbs and string
- Any damage due to: ACCIDENT; MISUSE; ABUSE; THEFT; VANDALISM; RIOT; EXPLOSION; EARTHQUAKE; LIGHTNING; FIRE; WATER OR FLOOD DAMAGE; NEGLIGENT, RECKLESS, KNOWING OR INTENTIONAL DAMAGE; OR ISSUES CAUSED BY HOME ELECTRICAL ISSUES. This limited warranty does not apply to any purchaser who bought the product from a reseller, distributor or non-authorized Outdoor Lighting Perspectives business, including but not limited to purchases from Internet auction sites. This limited warranty does not cover claims also covered by a manufacturer's warranty, any service contract, or claims covered by insurance (e.g., homeowner's insurance or general liability insurance).
- Roofline Track Lighting

## ROOFLINE TRACK LIGHTING

- Outdoor Lighting Perspectives (OLP) warrants only to the original end user that the products and parts used to complete and contribute to a functioning lighting system including, but not

limited to, lights, power kits, controllers, extensions, cables, connectors, and tracks will be free from defects in material and workmanship for 5 years.

- **DISCLAIMER OF ALL OTHER WARRANTIES.** NO OTHER WARRANTIES, EXPRESSED OR IMPLIED, ARE GIVEN, AND OLP EXPRESSLY DISCLAIMS ALL OTHER WARRANTIES, INCLUDING AND WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. Some jurisdictions do not allow limitations on how long an implied warranty lasts, so the above limitation may not apply to particular end users.
- **Limitations.** No salesperson, representative, or agent of OLP is authorized to make any guaranty, warranty, or representation that contradicts the terms contained in this Limited Warranty. Any waiver, alteration, addition, or modification to the warranties contained herein must be in writing and signed by authorized representatives of OLP to be valid, binding, and enforceable. OLP does not assume responsibility for any specific application to which any products or parts are applied including, but not limited to, compatibility with other equipment. All statements, technical information, or recommendations relating to the products or parts are based upon tests believed to be reliable, but do not constitute a guaranty or warranty. OLP SHALL NOT UNDER ANY CIRCUMSTANCES WHATSOEVER BE LIABLE TO ANY PARTY FOR LOSS OF PROFITS, DIMINUTION OF GOOD WILL, OR ANY OTHER SPECIAL CONSEQUENTIAL, OR INCIDENTAL DAMAGES WHATSOEVER WITH RESPECT TO ANY CLAIM IN CONNECTION WITH OLP PRODUCTS AND PARTS. Some jurisdictions do not allow the exclusion or limitation of incidental or consequential damages, so the above limitation or exclusion may not apply to particular end users.
- **What May Void the Warranty.** This Limited Warranty shall be null and void in the following circumstances.
  1. Accident, damage, abuse or misuse of products or parts.
  2. Installation, modification or repair of any product or part by the end user or any non-authorized OLP service provider; or
  3. Improper use or installation, or damage by accident or neglect, of any product or part by end user or any third party; or
  4. Abnormal operating conditions or applications, including but not limited to power surges, lightning, hurricanes, tornadoes, tsunamis and other weather related incidents or acts of God
  5. Failure of the end user or any third party to exercise caution to protect any product or part or physical abuse.

## Claims

When presenting a claim under this Limited Warranty, you must provide Outdoor Lighting Perspectives with the original sales invoice, which constitutes evidence of the original purchaser's date of purchase. You must provide Outdoor Lighting Perspectives with documentation of all services performed on the Products.

To submit a claim, you must contact Outdoor Lighting Perspectives at:

## Outdoor Lighting Perspectives of West Palm Beach

140 Date Palm Dr

West Palm Beach, FL 33403

(561) 851-3394

westpalmbeach@outdoorlights.com

Click [here](#) if you no longer wish to receive notifications or related information about this proposa



Sitellight Outdoor Lighting and Audio

Lisette Montalvo  
118 Lake Monterey Cir  
Boynton Beach, FL 33426

(561) 889-5159  
ljmfamilia@aol.com

ESTIMATE	#1507
ESTIMATE DATE	Aug 13, 2024
SERVICE DATE	Aug 9, 2024
EXPIRATION DATE	Sep 6, 2024
TOTAL	\$20,400.00

CONTACT US  
3866 Prospect Ave, Ste 12  
West Palm Beach, FL 33404

(561) 629-0693  
Admin@sitellight.com

ESTIMATE

Services	qty
Misc - Consultation	1.0
Note: Interested in lighting some of the trees of the development	
We will help in the process of finding the system that fits needs and budget of the client.	
Note: If you are interested in financing a project over \$2000, please let us know, we can get you set up.	
*If split into 3 monthly payments, the rate is 0%	
*Short application, quick decision, 24/7	
*APR from 0% to 29.9%	
*Terms from 3 to 60 months; up to 6 options per customer	
*Soft credit pull (checking options does not impact your credit score)	
*No prepayment penalties, origination fees, late fees, or compounding interest	
*100% paperless	
Note	1.0
This quote is for 30 marine grade virgin brass Sterling lights with a heavy duty knuckle that makes them difficult to break and are durable to last for years to come (these are not a Home Depot type of product). The lights have adjustable lumen and are powerful enough to reach the canopy of the trees. We want to help you avoid having to repeat this process in the next two years (your previous experience with inexpensive lighting). We are also including a maintenance agreement and will come onsite and service your lights twice per year. Sitellight understands that Monterey is on a tight budget and the intention here is to give you a starting point in your project that will light up the canopy on the south side of your development that will also provide some ambient lighting to the sidewalk. We have proposed permapost to protect the wire and fixtures from damage and will illuminate with a warm uplighting. This will hopefully keep the lights out of harms way of the landscapers working on the ground. We will also mount a 600w transformer on the back of the wall for security purposes. We will also remove your existing lights that are not functioning to improve the landscape appearance.	



---

## Premium - Install - SL01 Uplight

30.0

- Marine Grade, Virgin Brass with UV coating
- Six lumen settings
- Single source LED chip for greater lux control
- Lumen Output: 230 lm - 730 lm
- Operating Voltage: 9V - 15V AC
- Color Rendering Index: 92+
- Removable, drop-in optics
- Patented, sleek design
- Enhanced strength from through bolt in the knuckle
- Plugs to prevent insect and moisture penetration
- 12 year warranty

---

## Warranty - Sitellight Outdoor Lighting and Audio

1.0

### Lighting Warranty

Sitellight only uses quality materials and fixtures to ensure that your lighting system looks incredible all year round. Here is a summary of what your warranty covers:

Mid-Grade Drop-in LED Fixtures: 12 Year Warranty on the fixture and a 2 Year Warranty on the LED lamps.

Premium Sterling LED Fixtures: 12 Year Warranty on the fixture and LED components.

Premium Lumien LED Fixtures: 10 Year Warranty on the fixture and LED components.

Premium Color Fixtures: 5 Year Warranty on the fixture and LED components.

Digital Timer: 1-Year Warranty.

Transformers: 12 Year Warranty.

Workmanship: 1 Year Labor Warranty

\*This warranty does not cover damages occurring from Acts of God, war, civil commotion, fire, flood or other casualty, labor difficulties, shortages of labor, materials or equipment, government regulations, unusually severe weather, animal/insect damage, or other causes beyond such party's reasonable control, lightning (We suggest surge protection on circuits that have outdoor lighting equipment), etc.), excessively dirty or unmaintained fixtures, misuse of any wiring, transformer or fixture, theft, vandalism, abuse, misuse. It is important to contact a representative from Sitellight to assist in any modification or repair of any such product. Any such misuse or modifications performed by anyone except a representative from Sitellight will nullify any implied or stated warranties. Labor Warranty can be extended with the purchase of a maintenance plan

To schedule warranty work, please call our main office line at (561) 629-0693

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## Misc - Terms of Sale

1.0

\*Pricing valid for 30 days from date on proposal. When approved by the Client (deposit payment constitutes approval) and Sitellight, this becomes a non-cancelable contract and the Client hereby agrees to pay the contract price according to the terms detailed above. The price(s) quoted are subject to change if not accepted within 30 days. The Client is to pay invoice total according to the following payment schedule: (50%) deposit due upon signing of contract and (50%) due upon completion of the project as quoted. All past due accounts will be charged interest at 18% per year (1.5% per month). Interest will begin to accrue 14 days after the date of completion. All material is guaranteed to be as specified. System will work as expected. All work to be completed in a workman like manner according to standard practices. All agreements are contingent upon no strikes, accidents, or delays beyond our control. Owner is to carry general property insurance. Approvals/Permits by HOA or local municipalities are the client's responsibility. In the event of an agreed upon cancelled order there is a 20% restocking fee. Sitellight holds the rights to material until paid in full. By approving this proposal/paying the deposit, you are granting Sitellight the right to use any pictures or video of your property in its' promotional advertising or materials. Client also grants Sitellight permission to install yard sign(s) in or around the property to promote Sitellight.

Transformers and Controls - Install - 600W Sterling Transformer with timer, wire, and wire connectors Price includes installation, timer, wire, and wire connectors	1.0
Materials <ul style="list-style-type: none"> <li>• Stainless Steel Case</li> <li>• Conforms to UL STD 1838</li> <li>• Bottom panel pre-punched with four conduit knockouts</li> <li>• Magnetic, lockable door swings up and down for easy installation</li> <li>• Mounting bracket with three holes for secure installation</li> </ul> Electrical <ul style="list-style-type: none"> <li>• 6 taps: 12V, 14V 16V, 18V, 20V, and 22V</li> <li>• Higher taps allow for longer runs and more lights with less voltage drop</li> <li>• Magnetic core</li> <li>• 5' heavy-duty power cord</li> <li>• Primary side with thermal protector that will shut off if unit overheats</li> <li>• Secondary side circuit breaker in case of shortage or exceeded wattage</li> </ul>	

Maintenance - Biannually (2 times per year) Maintenance (pay annually)	1.0
-Red carpet, white glove service -Inspect Lights, fixtures, wiring, timers, and photocells. -Clean, reposition, adjust, remove, cut, trim foreign objects obstructing light path. -Level path lights. -Bury wire if needed, -Timer adjustment. -100% off bulb/fixture replacement for bulbs/fixtures that we installed. -\$0 service calls (Unlimited) does not apply to Acts of God, war, civil commotion, fire, flood or other casualty, labor difficulties, shortages of labor, materials or equipment, government regulations, unusually severe weather, or other causes beyond such party's reasonable control. -Wires cut by landscapers is also covered.	

Services subtotal: \$20,400.00

Subtotal	\$20,400.00
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<b>Total</b>	<b>\$20,400.00</b>
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Thank you for choosing Sitellight Outdoor Lighting and Audio! We appreciate your business! We will earn a 5-Star Review and referrals to your friends and family!



We're Online!  
How may I help you today?



**RESOLUTION NO. 2024-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MONTEREY CONGRESS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors of the Monterey Congress Community Development District (“District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

**WHEREAS**, the District has prepared for consideration and approval an Amended Budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MONTEREY CONGRESS COMMUNITY DEVELOPMENT DISTRICT, THAT:**

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

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

**PASSED, ADOPTED and EFFECTIVE** this 1<sup>st</sup> day of October, 2024.

**ATTEST:**

**MONTEREY CONGRESS  
COMMUNITY DEVELOPMENT DISTRICT**

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

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

# Monterey / Congress Community Development District

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

# **CONTENTS**

- I        AMENDED FINAL OPERATING FUND BUDGET**
- II       AMENDED FINAL DEBT SERVICE FUND BUDGET**

**AMENDED FINAL BUDGET**  
**MONTEREY/CONGRESS COMMUNITY DEVELOPMENT DISTRICT**  
**OPERATING FUND**  
**FISCAL YEAR 2023/2024**  
**OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

	<b>FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24</b>	<b>AMENDED FINAL BUDGET 10/1/23 - 9/30/24</b>	<b>YEAR TO DATE ACTUAL 10/1/23 - 8/31/24</b>
<b>REVENUES</b>			
O & M Assessments	75,326	75,635	75,635
Debt Assessments	217,294	217,382	217,382
Other Revenues	0	0	0
Interest Income	300	8,000	7,942
<b>TOTAL REVENUES</b>	<b>\$ 292,920</b>	<b>\$ 301,017</b>	<b>\$ 300,959</b>
<b>EXPENDITURES</b>			
Supervisor Fees	6,000	3,000	3,000
Payroll Taxes (Employer)	480	230	230
Engineering/Inspections	2,500	2,500	1,350
Management	22,488	22,488	20,614
Secretarial	3,000	3,000	2,750
Legal	7,000	8,000	6,058
Assessment Roll	3,000	3,000	0
Audit Fees	3,500	3,500	3,500
Insurance	6,600	6,594	6,594
Legal Advertisements	1,200	1,200	828
Miscellaneous	775	500	363
Postage	175	70	59
Office Supplies	350	250	177
Dues & Subscriptions	175	175	175
Trustee Fee	4,400	4,400	0
Website Management	2,000	2,000	1,833
Reserve (Mulch, Etc.)	7,463	7,463	949
<b>TOTAL EXPENDITURES</b>	<b>\$ 71,106</b>	<b>\$ 68,370</b>	<b>\$ 48,480</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 221,814</b>	<b>\$ 232,647</b>	<b>\$ 252,479</b>
Bond Payments	(204,256)	(207,067)	(207,067)
<b>BALANCE</b>	<b>\$ 17,558</b>	<b>25,580</b>	<b>\$ 45,412</b>
County Appraiser & Tax Collector Fee	(5,853)	(3,366)	(3,366)
Discounts For Early Payments	(11,705)	(11,098)	(11,098)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 11,116</b>	<b>\$ 30,948</b>
Carryover From Prior Year		0	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 11,116</b>	<b>\$ 30,948</b>

FUND BALANCE AS OF 9/30/23
FY 2023/2024 ACTIVITY
FUND BALANCE AS OF 9/30/24

\$179,874
\$11,116
\$190,990

**AMENDED FINAL BUDGET**  
**MONTEREY/CONGRESS COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND**  
**FISCAL YEAR 2023/2024**  
**OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

	<b>FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24</b>	<b>AMENDED FINAL BUDGET 10/1/23 - 9/30/24</b>	<b>YEAR TO DATE ACTUAL 10/1/23 - 8/31/24</b>
<b>REVENUES</b>			
Interest Income	100	7,800	7,734
NAV Tax Collection	204,256	207,067	207,067
<b>Total Revenues</b>	<b>\$ 204,356</b>	<b>\$ 214,867</b>	<b>\$ 214,801</b>
<b>EXPENDITURES</b>			
Principal Payments	157,000	157,000	157,000
Interest Payments	46,299	47,916	47,916
Bond Redemption	1,057	0	0
<b>Total Expenditures</b>	<b>\$ 204,356</b>	<b>\$ 204,916</b>	<b>\$ 204,916</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 9,951</b>	<b>\$ 9,885</b>

FUND BALANCE AS OF 9/30/23	\$104,267
FY 2023/2024 ACTIVITY	\$9,951
FUND BALANCE AS OF 9/30/24	\$114,218

Notes

Revenue Fund Balance = \$114,218\*.

Revenue Fund Balance to be used to make 11/1/2024 Interest Payment of \$22,341.

\* Approximate Amounts

**Series 2021 Bond Refunding Information**

Original Par Amount =	\$2,631,000	Annual Principal Payments Due:
Interest Rate =	2.060%	May 1st
Issue Date =	September 2021	Annual Interest Payments Due:
Maturity Date =	May 2036	May 1st & November 1st
Par Amount As Of 9/29/24 =	\$2,169,000	



October 1, 2024

RE: Monterey/Congress Community Development District

The Monterey/Congress Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2024, September 30, 2025 and September 30, 2026; with an option for an additional two-year renewal.

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

The current auditor for the Monterey/Congress Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2024, September 30, 2025 and September 30, 2026 audits. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$3,300.00. The proposed fee for the audit for fiscal year ending September 30, 2025 is \$3,400.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is \$3,500.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$3,600.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is \$3,700.00. The approved fee for the fiscal year ending September 30, 2023 audit, which Grau & Associates has completed, was \$3,500.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is \$3,600.00.

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

**It is recommended at this time that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025 and September 30, 2026 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).**

Special District Services, Inc.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Proposal to Provide Financial Auditing Services:

**MONTEREY/CONGRESS**

Community Development District

Proposal Due: August 21, 2024  
4:00PM

**Submitted to:**

Monterey/Congress  
Community Development District  
c/o SDS  
2501A Burns Road  
Palm Beach Gardens, Florida 33410

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

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

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

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



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 21, 2024

Monterey/Congress Community Development District  
C/o SDS  
2501A Burns Road  
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024-2026, with an option for two (2) additional annual renewals.

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

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

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

### Developing Relationships

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

### Maintaining an Impeccable Reputation

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

### **Complying With Standards**

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

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

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

Very truly yours,  
Grau & Associates

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

Antonio J. Grau

# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



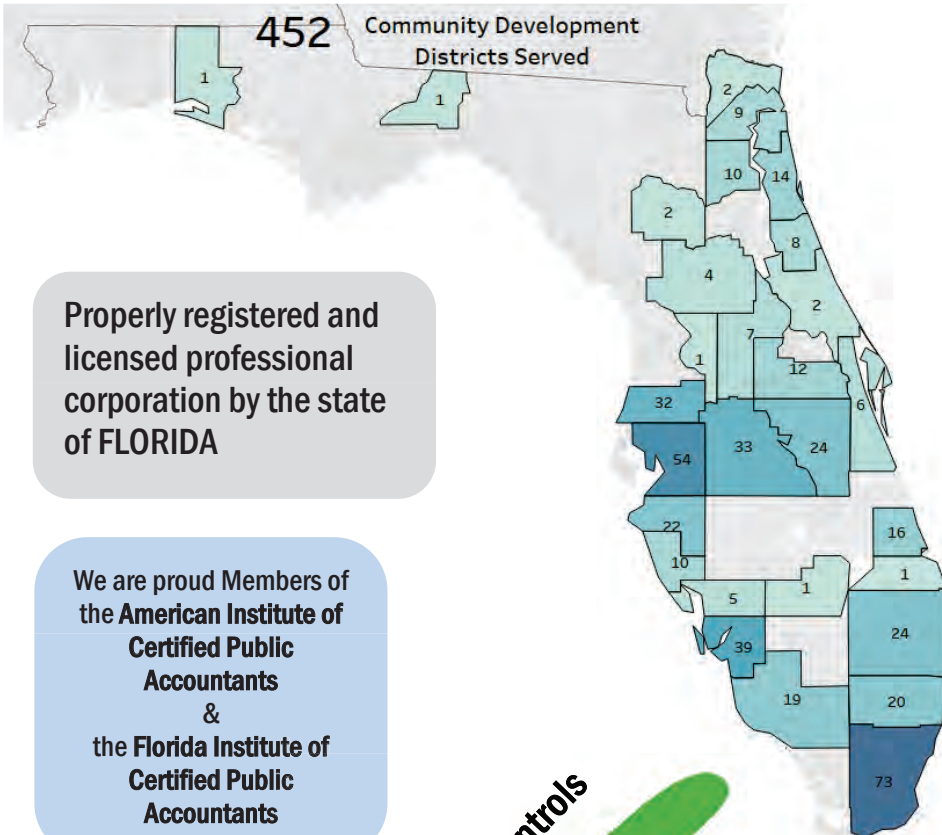
3 Partners  
11 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

### Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

**Quality Controls**

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

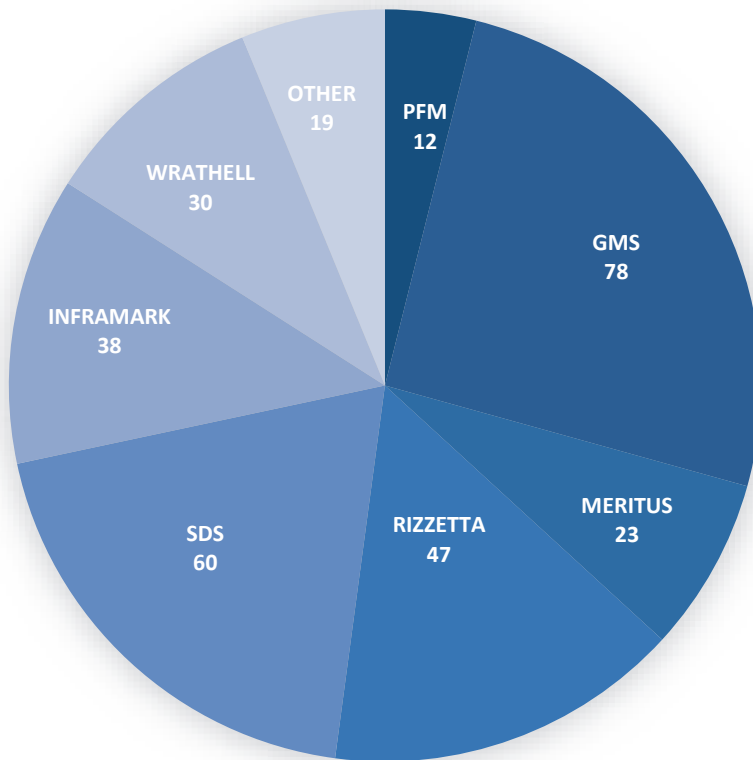
**Review Number: 594791**

## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*32 hours; Accounting,*

*Auditing and Other:*

*58 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*48 hours; Accounting,*

*Auditing and Other:*

*33 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

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

- Tony Grau

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

- David Caplivski

## **YOUR ENGAGEMENT TEAM**

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

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

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



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

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



## Antonio 'Tony' J. Grau, CPA

### Partner

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

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#### Experience

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

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

#### Education

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

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#### Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

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

#### Professional Associations/Memberships

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

Florida Government Finance Officers Association  
Government Finance Officers Association Member

#### Professional Education (over the last two years)

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

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





**David Caplivski, CPA/CITP, Partner**  
**Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676**

**Experience**

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

**Education**

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

**Certifications and Certificates**

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

**Clients Served (partial list)**

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

**Professional Education (over the last two years)**

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

**Professional Associations**

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

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



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

### Dunes Community Development District

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

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### Two Creeks Community Development District

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

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### Journey's End Community Development District

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

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

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

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

## **Proposed segmentation of the engagement**

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



## **Phase I - Preliminary Planning**

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

### **During this phase we will perform the following activities:**

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

## **Phase II – Execution of Audit Plan**

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

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

## **Phase III - Completion and Delivery**

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

### **Communications**

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

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

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$3,300
2025	\$3,400
2026	\$3,500
2027	\$3,600
2028	<u>\$3,700</u>
<b>TOTAL (2024-2028)</b>	<b><u>\$17,500</u></b>

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



# Supplemental Information



**Grau & Associates**  
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## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo 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
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
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-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
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 Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>490</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

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

### **ARBITRAGE**

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

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Current  
Arbitrage  
Calculations

**We look forward to providing Monterey/Congress Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**