

# *Pine Tree Water Control District*

**May 14, 2026**

**Agenda Package**

11555 HERON BAY SUITE 201  
CORAL SPRINGS, FLORIDA 33076

## **CLEAR PARTNERSHIPS**



**COLLABORATION**



**LEADERSHIP**



**EXCELLENCE**



**ACCOUNTABILITY**



**RESPECT**

# Pine Tree Water Control District

## Board of Supervisors

Paul Brewer, President  
Bob Mayersohn, Vice President  
Neil Kanterman, Assistant Secretary  
Gary Rito, Assistant Secretary  
Michael Moser, Assistant Secretary

## District Staff

Camille Berloune, District Management  
Ruben Nesbitt, District Accountant  
Catalina Martinez, District Admin  
Brian Sherman, Esq., District Counsel  
Warren R. Craven, District Engineer  
Shawn Frankenhauser, Field Service Manager

## Regular Meeting Agenda

Thursday, May 14, 2026, at 6:00 p.m.

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The Regular Meeting of the **Pine Tree Water Control District** will be held on **May 14, 2026, at 6:00 p.m. at the Parkland City Hall, located at 6600 University Drive, Parkland, FL.** Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Join via Teams meeting

**Meeting ID:** 231 414 063 504 6

**Passcode:** P838EQ2M

**Dial-in by Phone:**+1 646-838-1601

**Phone Conference ID:** 939 495 739#

## THE REGULAR MEETING OF BOARD OF SUPERVISORS

### 1. CALL TO ORDER/ROLL CALL

### 2. APPROVAL OF AGENDA

### 3. PUBLIC COMMENTS

*(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*

### 4. STAFF REPORTS

#### A. District Accountant

- i. Financial Snapshot
- ii. Financial Support for March 2026

#### B. District Counsel

- i. Reminder of Form 1 Update

#### C. District Engineer

- i. Engineers Report

#### D. District Manager

- i. Presentation of Fiscal Year 2026 Proposed Budget
- ii. Consideration of Resolution 2026-06; Approving the Fiscal Year 2027 Budget and Setting the Public Hearing
- iii. Announcing the District's Qualified Registered Voters – 10,849

### 5. BUSINESS ITEMS

- A. Consideration of Grau & Associates Engagement Letter for FY 2026, 2027, 2028
- B. Ratification of Diamond Dolphin Aquatic Proposal # 9548 for Fish Stocking

### 6. CONSENT AGENDA

- A. Consideration of the Board of Supervisors March 12, 2026, Meeting Minutes

### 7. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

### 8. ADJOURNMENT

*The next meeting is scheduled for Thursday, June 11, 2026, at 6:00 p.m*

# PINE TREE WATER CONTROL DISTRICT

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## Financial Snapshot May 7, 2026

- **Current Cash Balances:**
  - Bank United Operating: \$599,874.90
  - BankUnited MM: \$607,882.78
  - Valley Bank HY Checking: \$1,772,777.47
- **Assessment collections:**
  - We received a tax distribution of \$34,964.02 on 4/10/26
  - We are 95.63% collected on the tax roll
- **Audit – FY 2025:**
  - The audit was completed on 5/6/26.
- **Expenses:**
  - Current expenses make up 26.80% of the annual budget through the end of March 2026
  - Total expenses for the first 6 months are approximately \$280,703. This figure may change as we finalize the March financials. This puts your average monthly burn rate of approximately \$46,784 per month.

*Pine Tree  
Water Control  
District*

*Financial Report*

*March 31, 2026*

**CLEAR PARTNERSHIPS**



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**PINE TREE**

Water Control District

**Financial Statements**

(Unaudited)

**March 31, 2026**

**Balance Sheet**  
March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>	
Cash - Checking Account	\$ 2,359,552
Accounts Receivable	203
Accounts Receivable - Other	503
Assessments Receivable	407
Allow-Doubtful Collections	(407)
Due From Other Gov'tl Units	15
Interest/Dividend Receivables	1,693
Investments:	
Money Market Account	606,215
Prepaid Items	2,620
<b>TOTAL ASSETS</b>	<b>\$ 2,970,801</b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ 17
Accrued Expenses	11,404
Deposits	20,000
<b>TOTAL LIABILITIES</b>	<b>31,421</b>
<b><u>FUND BALANCES</u></b>	
<b>Nonspendable:</b>	
Prepaid Items	2,620
<b>Assigned to:</b>	
Operating Reserves	161,066
Reserves - Equipment	67,000
Reserves - Hurricane	1,400,000
Reserves - Infrastructure	121,004
<b>Unassigned:</b>	<b>1,187,690</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 2,939,380</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 2,970,801</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-26 ACTUAL</u>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 30,000	\$ 42,399	141.33%	\$ 6,958
Licenses, Fees & Permits	100	-	0.00%	-
Interest - Tax Collector	1,000	484	48.40%	-
Special Assmnts- Tax Collector	654,346	583,832	89.22%	11,464
Special Assmnts- Discounts	(26,174)	(22,506)	85.99%	(136)
Other Miscellaneous Revenue	-	4,250	0.00%	-
<b>TOTAL REVENUES</b>	<b>659,272</b>	<b>608,459</b>	<b>92.29%</b>	<b>18,286</b>

**EXPENDITURES**

**Administration**

P/R-Board of Supervisors	3,500	2,300	65.71%	500
Payroll-Contract Personnel	15,878	1,845	11.62%	309
FICA Taxes	268	92	34.33%	31
ProfServ-Engineering	50,000	-	0.00%	-
ProfServ-Legal Services	20,000	16,019	80.10%	2,804
ProfServ-Mgmt Consulting	46,440	23,220	50.00%	3,870
Auditing Services	3,500	-	0.00%	-
Postage and Freight	300	15	5.00%	2
Printing and Binding	1,200	-	0.00%	-
Legal Advertising	2,000	-	0.00%	-
Misc-Assessment Collection Cost	13,087	5,613	42.89%	113
Damage Claim		37,664	0.00%	17,406
Misc-Contingency	2,000	829	41.45%	169
Misc-Web Hosting	2,800	610	21.79%	102
Office Supplies	600	-	0.00%	-
<b>Total Administration</b>	<b>161,573</b>	<b>88,207</b>	<b>54.59%</b>	<b>25,306</b>

**Operations and Maintenance**

**Field**

Payroll-Hourly	104,608	52,809	50.48%	8,390
Payroll-Contract Personnel	41,696	20,743	49.75%	3,474
Payroll - Special Pay	325	-	0.00%	-
FICA Taxes	7,794	4,025	51.64%	650
Pension Benefits	11,508	4,676	40.63%	923
Life and Health Insurance	34,610	18,164	52.48%	3,729
Workers' Compensation	7,225	5,240	72.53%	-

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2026

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-26 ACTUAL</u>
Contracts-Culvert Inspection	12,500	-	0.00%	-
Contracts-Ditch Bank	15,000	-	0.00%	-
Communication - Teleph - Field	200	-	0.00%	-
Utility - Recharge Water	3,500	-	0.00%	-
Rentals - General	9,350	4,935	52.78%	826
Insurance - General Liability	15,439	14,095	91.29%	-
R&M-General	15,000	5,515	36.77%	575
R&M-Aquatic Weed Control	60,500	23,277	38.47%	-
R&M-Canal Bank Restoration	100,000	34,625	34.63%	-
R&M-Culvert Cleaning	75,000	-	0.00%	-
Misc-Licenses & Permits	900	-	0.00%	-
Damage Claim	-	1,257	0.00%	-
Misc-Contingency	14,444	562	3.89%	(109)
Op Supplies - General	1,560	690	44.23%	80
Op Supplies - Uniforms	720	445	61.81%	151
Op Supplies - Fuel, Oil	5,000	1,438	28.76%	224
Cap Outlay - Vehicles	49,000	-	0.00%	-
Reserve	300,000	-	0.00%	-
<b>Total Field</b>	<b>885,879</b>	<b>192,496</b>	<b>21.73%</b>	<b>18,913</b>
<b>TOTAL EXPENDITURES</b>	<b>1,047,452</b>	<b>280,703</b>	<b>26.80%</b>	<b>44,219</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(388,180)	327,756	-84.43%	(25,933)
Net change in fund balance	\$ (388,180)	\$ 327,756	-84.43%	\$ (25,933)
<b>FUND BALANCE, BEGINNING (OCT 1, 2025)</b>	<b>2,611,624</b>	<b>2,611,624</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,223,444</b>	<b>\$ 2,939,380</b>		

**PINE TREE**

Water Control District

**Supporting Schedules**

**March 31, 2026**

**PINE TREE**

Water Control District

**Non-Ad Valorem Special Assessments - Broward County Tax Collector  
Monthly Collection Distributions  
For the Fiscal Year Ending September 30, 2026**

<b>Date Received</b>	<b>Net Amount Received</b>	<b>Discount / (Penalties) Amount</b>	<b>Collection Costs</b>	<b>Gross Amount Received</b>
Assessments Levied (1)				\$ 654,346
Allocation %				100%
11/21/25	\$ 97,234	\$ 4,175	\$ 982	\$ 102,391
12/05/25	129,055	5,419	1,304	135,778
12/19/25	274,911	11,514	2,777	289,201
01/02/26	7,309	230	74	7,613
01/16/26	12,702	394	128	13,225
02/13/26	23,286	638	235	24,159
03/13/26	11,216	136	113	11,464
<b>TOTAL</b>	<b>\$ 555,713</b>	<b>\$ 22,506</b>	<b>\$ 5,613</b>	<b>\$ 583,832</b>

% COLLECTED 89.22%

<b>TOTAL OUTSTANDING</b>	<b>\$ 70,514</b>
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NOTES:

(1) Assessments levied varies from budget due to late valuations from the Tax Collector.

<b>Pine Tree Collection Assessment History **</b>			
<b>Fiscal Year</b>	<b>Assessments Levied</b>	<b>Assessments Collected</b>	<b>Percentage Collected</b>
2023	\$654,339	\$604,641	92.40%
2024	\$654,339	\$597,242	91.27%
2025	\$654,339	\$588,522	89.94%
2026	\$654,346	\$583,832	89.22%

\*\*Assessments collected through March 31st

**Cash and Investment Balances  
March 31, 2026**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
<b>GENERAL FUND</b>				
Operating Account - Business Checking	BankUnited		0.00%	\$ 591,860
High Yield Checking Account	Valley Bank		3.56%	\$ 1,767,692 (1)
			Subtotal	\$ 2,359,552
Money Market Account	BankUnited		3.60%	\$ 606,215 (2)
			<b>Grand Total</b>	<b>\$ 2,965,767</b>

NOTES:

- (1) Invested in High Yield Checking Account at Valley Bank.
- (2) Invested in Money Market Account at Bank United.

# Bank Account Statement

Pinetree WCD

**Bank Account No.** 1361  
**Statement No.** 03-26

**Statement Date** 03/31/2026

<b>G/L Account No. 101002 Balance</b>	591,859.60	<b>Statement Balance</b>	594,479.60
		<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	591,859.60	<b>Subtotal</b>	594,479.60
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-2,620.00
<b>Ending G/L Balance</b>	591,859.60	<b>Ending Balance</b>	591,859.60

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>							
03/12/2026	Payment	100145	PREFERRED GOVERNMENTAL INSURANCE	Inv: COM#70126-3-04/2026			-2,620.00
<b>Total Outstanding Checks</b>							-2,620.00

## ENGINEER'S REPORT

### PINE TREE WATER CONTROL DISTRICT

Meeting Date – May 14, 2026

Reported through 5/6/26

#### INFORMATIONAL ITEMS FOR DISCUSSION

**District Wide Culvert Inspections:** Annual culvert inspections were performed on April 20<sup>th</sup>. No major issues were observed other than siltation in some of the pipes. Detailed inspection reports are expected within a few weeks. Once we are in receipt of the reports, we will review them and determine which culverts will need to be cleaned this year.

**Coral Creek Replat 3 – Aviation Crash:** During the culvert inspections in Coral Creek DMA 4, the divers searched the crash area and recovered several small pieces of debris (see below). They also searched the area where, based on videos, was determined to be the location of the port engine. No evidence of the engine was found, and it is assumed that the engine is buried in the silt at the bottom of the lake. During the inspection no odor of petroleum was detected.



**District Wide Water Levels:** South Florida remains in a drought condition which is reflected by the water levels throughout the District. Currently we are at elevation 9.5' NGVD which is 1.5' below our control elevation. We had a severe rainfall deficit in the first quarter of this year. April rainfall was above average however we are still at a 7" deficit year to date. We have addressed several residents' concerns, and we are trying to keep the public informed through conversations with HOA leadership.

**Grass Carp:** 1000 Triploid Grass Carp were introduced to the District's Canal System. 500 in the North Basin and 500 in the South to help with controlling aquatic vegetation growth. This is intended to reduce the amount of chemicals needed to maintain the lakes and canals.

**UPDATES ON PERMITTED PROJECTS**

**Lox Road Improvements – S.R. 7 to Parkside Drive:** Construction within the District started in mid-January and the work is to be completed in two phases. Phase I is from Parkside Drive to NW 61<sup>st</sup> Way and Phase 2 is from NW 61<sup>st</sup> Way to S.R. 7. Phase 1 was scheduled to be completed by the end of April but to date has not been completed. Phase 2 started in early April and drainage construction in the area of our Control Structure and access drive is currently underway (see photos below). The Phase 2 construction is scheduled to be completed by Fall of this year. We are performing periodic inspections of the drainage installation.



**Looking East**



**Looking West**



**Looking East**

**West Hillsboro Boulevard Milling, Resurfacing and Widening - East of Parkside Drive to S.R. 7:** Construction is continuing with most of the activity currently east of Mecca Boulevard. We have been conducting periodic inspections to ensure that pollution control devices are in place and the SWPP Plan is being adhered to.

**Riverstone Plaza** – The drainage for the project is substantially complete and we are waiting for the vertical construction and paving to be completed prior to performing a final drainage inspection.

**AT&T Conduit Installation - Mecca Boulevard to Loxahatchee Road** – The project has been completed, and we have performed a Final Inspection. We are waiting on As-Built Drawings and boring logs prior to closing out the Permit.

**City of Parkland – Pine Tree Estates Roadway Improvements and Guardrail Replacement** – The project is substantially complete, and we have issued a minor punchlist for the work within the District’s Right-of-Way.



*Pine Tree*  
*Water Control District*

**FISCAL YEAR 2027**  
**PROPOSED BUDGET**

**May 7, 2026**

**CLEAR PARTNERSHIPS**



# Pine Tree

Water Control District

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## OPERATING BUDGET

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances ..... 1-2

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Budget Narrative ..... 4-7

## SUPPORTING BUDGET SCHEDULE

Non-Ad Valorem Assessment Summary ..... 8



**Pine Tree**

Water Control District

**Operating Budget**

FY 2027



**Summary of Revenues Expenditures and Changes in Fund Balance**  
 Fiscal Year 2027 Budget  
 General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-)	ANNUAL
	BUDGET	THRU	April-	PROJECTED		BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	Budget	FY 2027
<b>REVENUES</b>						
Interest - Investments	\$30,000.00	\$42,399.00	\$0.00	\$42,399.00	41%	\$30,000.00
Other Licenses, Fees & Permits	\$100.00	\$0.00	\$100.00	\$100.00	0%	\$0.00
Interest - Tax Collector	\$1,000.00	\$484.00	\$516.00	\$1,000.00	0%	\$1,000.00
Special Assmnts- Tax Collector	\$654,346.00	\$583,832.00	\$70,514.00	\$654,346.00	0%	\$817,984.27
Special Assmnts- Discounts	-\$26,174.00	-\$22,506.00	\$0.00	-\$22,506.00	-14%	-\$32,719.37
Other Miscellaneous Revenues	\$0.00	\$4,250.00	\$0.00	\$4,250.00	0%	\$0.00
<b>TOTAL REVENUES</b>	<b>\$659,272.00</b>	<b>\$608,459.00</b>	<b>\$71,130.00</b>	<b>\$679,589.00</b>	<b>3%</b>	<b>\$816,264.90</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
P/R-Board of Supervisors	\$3,500.00	\$2,300.00	\$1,200.00	\$3,500.00	0%	\$4,000.00
Payroll-Contract Personnel	\$15,878.00	\$1,845.00	\$14,033.00	\$15,878.00	0%	\$16,000.00
FICA Taxes	\$268.00	\$92.00	\$176.00	\$268.00	0%	\$306.00
ProfServ-Engineering	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	0%	\$50,000.00
ProfServ-Legal Services	\$20,000.00	\$16,019.00	\$3,981.00	\$20,000.00	0%	\$20,000.00
ProfServ-Mgmt Consulting Serv	\$46,440.00	\$23,220.00	\$23,220.00	\$46,440.00	0%	\$47,833.00
Auditing Services	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	0%	\$3,600.00
Postage and Freight	\$300.00	\$15.00	\$285.00	\$300.00	0%	\$300.00
Printing and Binding	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	0%	\$1,200.00
Legal Advertising	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	0%	\$2,000.00
Misc-Assessmnt Collection Cost	\$13,087.00	\$5,613.00	\$7,474.00	\$13,087.00	0%	\$16,359.69
Misc-Contingency	\$2,000.00	\$829.00	\$1,171.00	\$2,000.00	0%	\$2,000.00
Misc-Web Hosting	\$2,800.00	\$610.00	\$2,190.00	\$2,800.00	0%	\$2,800.00
Office Supplies	\$600.00	\$0.00	\$600.00	\$600.00	0%	\$600.00
Damage Claim	\$0.00	\$37,664.00	\$0.00	\$37,664.00	0%	\$0.00
<b>Total Administrative</b>	<b>\$161,573.00</b>	<b>\$88,207.00</b>	<b>\$111,030.00</b>	<b>\$199,237.00</b>	<b>23%</b>	<b>\$166,998.69</b>
<i>Field</i>						
Payroll-Hourly	\$104,608.00	\$52,809.00	\$51,799.00	\$104,608.00	0%	\$109,838.00
Payroll-Contract Personnel	\$41,696.00	\$20,743.00	\$20,953.00	\$41,696.00	0%	\$41,696.00
Payroll - Special Pay	\$325.00	\$0.00	\$325.00	\$325.00	0%	\$325.00
FICA Taxes	\$7,794.00	\$4,025.00	\$3,769.00	\$7,794.00	0%	\$11,617.21
Pension Benefits	\$11,508.00	\$4,676.00	\$6,832.00	\$11,508.00	0%	\$11,508.00
Life and Health Insurance	\$34,610.00	\$18,164.00	\$16,446.00	\$34,610.00	0%	\$35,648.00
Workers' Compensation	\$7,225.00	\$5,240.00	\$1,985.00	\$7,225.00	0%	\$10,480.00
Contracts-Culvert Inspection	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00	0%	\$16,875.00

# Pine Tree

## Water Control District

## General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-)	ANNUAL
	BUDGET	THRU	April-	PROJECTED		BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	Budget	FY 2027
Contracts-Ditch Bank	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	0%	\$0.00
Communication - Teleph - Field	\$200.00	\$0.00	\$200.00	\$200.00	0%	\$200.00
Utility - Recharge Water	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	0%	\$3,500.00
Rentals - General	\$9,350.00	\$4,935.00	\$4,415.00	\$9,350.00	0%	\$9,917.00
Insurance - General Liability	\$15,439.00	\$14,095.00	\$1,344.00	\$15,439.00	0%	\$16,982.00
R&M-General	\$15,000.00	\$5,515.00	\$9,485.00	\$15,000.00	0%	\$11,000.00
R&M-Aquatic Weed Control	\$60,500.00	\$23,277.00	\$37,223.00	\$60,500.00	0%	\$60,500.00
R&M-Canal Bank Restoration	\$100,000.00	\$34,625.00	\$65,375.00	\$100,000.00	0%	\$100,000.00
R&M-Culvert Cleaning	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	0%	\$75,000.00
Misc-Licenses & Permits	\$900.00	\$0.00	\$900.00	\$900.00	0%	\$900.00
Misc-Contingency	\$14,444.00	\$562.00	\$13,882.00	\$14,444.00	0%	\$15,000.00
Op Supplies - General	\$1,560.00	\$690.00	\$870.00	\$1,560.00	0%	\$1,560.00
Op Supplies - Uniforms	\$720.00	\$445.00	\$275.00	\$720.00	0%	\$720.00
Op Supplies - Fuel, Oil	\$5,000.00	\$1,438.00	\$3,562.00	\$5,000.00	0%	\$5,000.00
Cap Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$1,000.00
Cap Outlay - Vehicles	\$49,000.00	\$0.00	\$49,000.00	\$49,000.00	0%	\$10,000.00
Reserve - Hurricane	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	0%	\$100,000.00
Damage Claim	\$0.00	\$1,257.00	\$0.00	\$1,257.00	0%	\$0.00
<b>Total Field</b>	<b>\$885,879.00</b>	<b>\$192,496.00</b>	<b>\$694,640.00</b>	<b>\$887,136.00</b>	<b>0%</b>	<b>\$649,266.21</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,047,452.00</b>	<b>\$280,703.00</b>	<b>\$805,670.00</b>	<b>\$1,086,373.00</b>	<b>4%</b>	<b>\$816,264.90</b>
Excess (deficiency) of revenues						
Over (under) expenditures	-\$388,180.00	\$327,756.00	-\$734,540.00	-\$406,784.00	5%	\$0.00
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
Net change in fund balance	-\$388,180.00	\$327,756.00	-\$734,540.00	-\$406,784.00	5%	\$0.00
<b>FUND BALANCE, BEGINNING</b>	<b>\$2,611,624.00</b>	<b>\$2,611,624.00</b>	<b>\$0.00</b>	<b>\$2,611,624.00</b>	<b>0%</b>	<b>\$2,204,840.00</b>
<b>FUND BALANCE, ENDING</b>	<b>\$2,223,444.00</b>	<b>\$2,939,380.00</b>	<b>-\$734,540.00</b>	<b>\$2,204,840.00</b>	<b>-1%</b>	<b>\$2,204,840.00</b>

**Exhibit "A"**  
Allocation of Fund Balances

**FISCAL YEAR 2026 RESERVE FUND ANALYSIS**

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025	\$2,611,624.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2026	-\$406,784.00
<b>Estimated Funds Available - 9/30/2026</b>	<b>\$2,204,840.00</b>

**FISCAL YEAR 2027 RESERVE FUND ANALYSIS**

Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1)	\$2,204,840.00
Less: First Quarter Operating Reserve	-\$204,066.22
Less: Designated Reserves for Capital Projects	-\$1,888,004.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	\$0.00
<b>Estimated Remaining Undesignated Cash as of 9/30/2027</b>	<b>\$112,769.78</b>

**Notes**

(1) Represents approximately 3 months of operating expenditures

**Budget Narrative**  
Fiscal Year 2027

**REVENUES**

**Interest - Investments**

The District earns interest on the monthly average collected balance for their operating and money market accounts.

**Interest – Tax Collector**

The District earns interest on its balance with the tax collector.

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES**

**Administrative**

**P/R - Board of Supervisors**

HB 869 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$100 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending seven meetings for the year.

**P/R - Contract Personnel**

This expense includes personnel, human resources services, payroll and customer service pursuant to the Interlocal Agreement between the District and Coral Springs Improvement District.

**FICA Taxes**

Payroll taxes for the Field personnel.

**Professional Services-Engineering**

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

**Professional Services-Legal Services**

The District's attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

**Professional Services-Management Consulting Services**

The District receives Management, Accounting, Administrative and Assessment services as part of a Management Agreement with Inframark Infrastructure Management Services, Inc. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Budget Narrative**  
Fiscal Year 2027

**Administrative** (continued)

**Auditing Services**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

**Postage and Freight**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Printing and Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Misc - Assessment Collection Costs**

The District reimburses the Broward County Tax Collector for the necessary administrative costs and the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

**Misc - Contingency**

This represents administrative budget for unforeseen expenditures.

**Misc - Web Hosting**

The District is mandated to post on the internet the approved and adopted budgets, minutes and audits per State requirements.

**Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects

**Field**

**Payroll - Hourly**

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for two Field personnel based upon current rate plus an increase.

**Payroll – Contract Personnel**

The District contracts for the Supervisor pursuant to the current Interlocal Agreement between the District and Coral Springs Improvement District. The charges that are included in this fee are salary, taxes, worker's compensation, health care, pension expense and Holiday bonus.

**Payroll - Special Pay**

The Special Pay is a holiday bonus based upon number of years of service. This also includes taxes.

**FICA Taxes**

Payroll taxes for the Field personnel.

**Budget Narrative**  
Fiscal Year 2027

**Field** (continued)

**Pension Benefits**

The District's plan is at approximately 10% and is based upon wages.

**Life and Health Insurance**

The District offers the employees Health, Life, Dental and Disability.

**Workers' Compensation**

The District's policy is with Preferred Government Insurance Trust.

**Contracts - Culvert Inspection**

This expense includes a contract for underwater diving services as well as a contract for canal cleaning.

**Contracts – Ditch Bank**

This expense includes a contract for ditch bank mowing of the newly acquired ditch.

**Communication – Telephone - Field**

The District provides Nextel telephones for all field employees.

**Utility - Recharge Water**

Recharge pumping into the Pine Tree Water Control District for Cocomar Water Control District.

**Rentals - General**

This covers vehicles, boat and chemical storage (new certified, insured, hazardous material) located at the Coral Springs Improvement District.

**Insurance – General Liability**

This is for the general liability insurance and auto insurance for the District.

**R&M – General**

This is for repairs and maintenance necessary for operations for the District.

**R&M – Aquatic Weed Control**

This includes the purchase of chemicals for aquatic weed control that include Alligare, Aquaneat, Argos, Cutrine, Diquat, Hydrothol, and Tribune.

**R&M – Canal Bank Restoration**

This is for the canal bank restoration project.

**R&M – Culvert Cleaning**

This is for the cleaning of the debris and sand from the culverts on a biennial basis.

**Misc – Licenses & Permits**

This includes any permit fees, classes, licenses and all fees related to the employee obtaining an Aquatic License.

**Misc – Contingency**

This is for any miscellaneous item or repair that the District may incur.

**Budget Narrative**  
Fiscal Year 2027

**Field** (continued)

**Operating Supplies – General**

This is for any miscellaneous operating supplies that necessary for the District.

**Operating Supplies – Uniforms**

This is for the weekly uniform rental for 2 employees plus an annual shoe allowance of \$90/employee.

**Operating Supplies – Fuel/Oil**

This is for Diesel Fuel for the tractor mower and Gasoline for vehicles.

**Capital Outlay - Equipment**

This is for the new equipment that needs to be purchased for the District.

**Capital Outlay - Vehicles**

This is for the new boat that needs to be purchased for the District.

**Reserve – Hurricane**

This is funds designated for the use of hurricane disaster repairs within the district.

**Comparison of Assessment Rates  
Fiscal Year 2027 vs. Fiscal Year 2026**

	FY 2027	FY 2026		
<b>Total Tax Levy</b>	\$817,984.27	\$654,339.10	<b>Change</b>	<b>Change</b>
<b>Assessable Units</b>	2120.35	2120.35		
<b>Assessment Per Unit</b>	\$385.78	\$308.60	\$77.18	25.0%

<b>Assessment Trend Analysis - General Fund</b>			
FY 2027	FY 2026	FY 2025	FY 2024
\$385.78	\$308.60	\$308.60	\$308.60

**RESOLUTION 2026-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board a tentative general fund budget for Fiscal Year 2027; a copy of which is attached hereto, and

WHEREAS, the Board of Supervisors has considered said tentative budget and desires to set the required public hearing thereon;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT;**

1. The tentative budget by the District Manager for Fiscal Year 2027 is hereby approved as the basis for conducting a public hearing to adopt said budget.

2. A public hearing on the final budget is hereby declared and set for the following date, hour and place:

Date: August 13, 2026  
Hour: 6:00 p.m.  
Place: Parkland City Hall  
6600 North University Drive  
Parkland, Florida

Notice of this public hearing shall be published in the manner prescribed in Florida Law.

**ADOPTED THIS 14<sup>TH</sup> DAY OF MAY 2026**

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Paul Brewer  
President

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Secretary/Assistant Secretary

## MEMORADUM

To: Catalina Martinez  
 Inframark

From: Patricia Santiago *PS*  
 Administration Director

Date: April 16, 2026

Subject: Number of Registered Voters Request

Pursuant to your request, please be advised that the number of registered voters as of April 15, 2026, in the Special Districts/Community Development Districts (CDDs) requested is as follows:

Special District/CDD	# of Registered Voters
Pine Tree Water Control District	10,849

We hope this information has been of assistance to you.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301  
Boca Raton, Florida 33431  
(561) 994-9299 ▪ (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

April 9, 2026

To Board of Supervisors  
Pine Tree Water Control District  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide Pine Tree Water Control District, Broward County, Florida ("the District") for the fiscal years ended September 30, 2026, 2027 and 2028. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Pine Tree Water Control District as of and for the fiscal years ended September 30, 2026, 2027 and 2028. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$3,600, \$3,700 and \$3,800 for the September 30, 2026, 2027 and 2028 audits, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Pine Tree Water Control District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

\_\_\_\_\_  
Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Pine Tree Water Control District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



Peer Review  
Program

Administered in Florida  
by the Florida Institute of CPAs

---

November 18, 2025

Antonio Grau  
Grau & Associates  
1001 W. Yamato Road, Suite 301  
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, 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, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

# INVOICE

**Diamond Dolphin Aquatic Company**  
PO Box 667723  
Pompano Beach, FL 33066-7723

diamonddolphin@bellsouth.net  
+1 (954) 632-1324  
www.ddaquatic.com

## Bill to

Pine Tree Water Control District  
10300 NW 11th Manor  
Coral Springs, FL 33071  
\*\*\*QUOTE ONLY\*\*\*

## Ship to

Pine Tree Water Control District  
10300 NW 11th Manor  
Coral Springs, FL 33071

## Invoice details

Invoice no.: 9548  
Terms: Net 10  
Invoice date: 04/01/2026  
Due date: 04/11/2026

#	Product or service	Description	Qty	Amount
1.	<b>Fish Stocking</b>	Triploid Grass Carp Stocking - QUOTE ONLY - 1000 fish \$9.47 each (8"-10") - 2 drops for stocking	1	\$9,470.00

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**Total** **\$9,470.00**

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## Note to customer

\*\*\* This is ONLY A QUOTE\*\*\*

\*\*\* No Payment Due at This Time.

Thank you

**MINUTES OF MEETING  
PINE TREE WATER CONTROL DISTRICT**

A regular meeting of the Board of Supervisors of the Pine Tree Water Control District was held on Thursday, March 12, 2026, at 6:00 p.m. at Parkland City Hall, 6600 University Drive, Parkland, Florida.

Present and constituting a quorum were:

Paul Brewer	President
Bob Mayersohn	Vice President
Neil Kanterman	Assistant Secretary
Gary Rito	Assistant Secretary

Also present were:

Camille Berloune	District Manager
Brian Sherman	District Counsel
Warren Craven	District Engineer
Ruben Nesbitt	District Accountant ( <i>via Teams</i> )

*This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.*

**FIRST ORDER OF BUSINESS**

**Call to Order and Roll Call**

Ms. Berloune called the meeting to order and called the roll. A quorum was established.

**SECOND ORDER OF BUSINESS**

**Approval of Agenda**

On MOTION by Mr. Mayersohn seconded by Mr. Kanterman with all in favor, adding the Pine Tree Water Control District Answer to Crossclaim to the agenda, was approved as amended. 4-0
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**THIRD ORDER OF BUSINESS**

**Audience Comments**

There were residents' comments received.

- Ms. Fisher, with the Bay HOA, is present to listen to the results of the reports sent.

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Accountant**

**i. Acceptance of Motion to Assign Fund Balance**

On MOTION by Mr. Mayersohn seconded by Mr. Kanterman with all in favor, accept Motion to Assign Fund Balance as presented on page 3, was approved. 4-0
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**B. District Counsel**

On MOTION by Mr. Kanterman seconded by Mr. Rito with all in favor, response of the Pine Tree Water Control District Answer and Crossclaim plan was approved as presented. 4-0

Mr. Sherman presented a draft Answer and Crossclaim for Board consideration related to the ongoing inter pleader lawsuit.

Mr. Sherman explained that the Crossclaim is about \$400.00 and there would also be the cost of service, which would be probably a few hundred. The Board has been asked to authorize Mr. Perry and Mr. Bingham to file the response on behalf of the District.

The related interpleader lawsuit is expected to take six months to over a year due to the number of parties and court scheduling and will likely be decided by a Judge.

The Board also discussed a precautionary Crossclaim, which does not seek immediate damages but preserves the District’s ability to recover costs, if necessary, with final damages to be determined following further analysis, and Mr. Sherman will continue to update the Board on case developments and claims filed by other parties.

**C. District Engineer**

Mr. Craven reported construction on Locks Road has entered the first phase within Pine Creek, extending from the control structure west to Parkside, with current work focused on subgrade preparation and no drainage work yet impacting District infrastructure.

The Board expressed concern about public access to the control structure as the roadway moves closer and plans to request that the contractor install a gate at the State’s expense, similar to gates placed on the South Florida side, to prevent unauthorized entry and improve safety. If that request is denied, the District may coordinate with the contractor to install the gate independently, emphasizing the importance of clearly securing and delineating District property.

**D. District Manager**

**i. Discussion of Income Tax Withholding**

Ms. Berloune explained that at the last meeting it was brought to her attention by the Board that she needed to look into the change from 1099 versus W2. The Board discussed the options.

On MOTION by Mr. Mayersohn seconded by Mr. Kanterman with all in favor, authorized to move forward with going back to utilizing W2 form, was approved as discussed. 4-0

**FIFTH ORDER OF BUSINESS**

**Business Items**

**A. Consideration of Resolution 2026-04; Authorizing Bank Account Signatories**

On MOTION by Mr. Kanterman seconded by Mr. Mayersohn with all in favor, Resolution 2026-04; Authorizing Bank Account Signatories as presented on page 4, was adopted. 4-0

**B. Consideration of Resolution 2026-05; General Election FY 2026**

On MOTION by Mr. Brewer seconded by Mr. Mayersohn with all in favor, Resolution 2026-05; General Election FY 2026 as presented on page 5, was adopted. 4-0

**C. Consideration of the 2026 Election Agreement**

On MOTION by Mr. Mayersohn seconded by Mr. Brewer with all in favor, agreed on the 2026 Election Agreement as presented on page 8, was approved. 4-0

**SIXTH ORDER OF BUSINESS**

**Business Administration**

**A. Consideration of the Minutes of the Meeting held on February 12, 2026**

On MOTION by Mr. Mayersohn seconded by Mr. Kanterman with all in favor, the Minutes of the Meeting held on February 12, 2026, with correction of Mr. Brewer motion to adjournment, was approved as amended. 4-0

**SEVENTH ORDER OF BUSINESS**

**New Business and Supervisors' Requests**

There was Board of Supervisors' request received:

- Mr. Mayersohn requested that the attorney review items before distribution.
- Mr. Mayersohn requested that staff start to develop a relationship with our state representatives as they can help when needed. He provided examples like Christina Hachowsky as the State Representative and Tina Polsky as the State Senator.

March 12, 2026

Pine Tree Water Control District

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

There being no further business,

On MOTION by Mr. Mayersohn seconded by Mr. Rito with all in favor, the meeting was adjourned. 4-0

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Secretary/Assistant Secretary

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Paul Brewer  
President