



**TREE ISLAND ESTATES
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING
OCTOBER 24, 2023
6:00 P.M.**

Special District Services, Inc.
8785 SW 165th Avenue, Suite 200
Miami, FL 33193

www.treeislandestatescdd.org

786.303.3661 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT
Kendall Executive Center
8785 SW 165th Avenue, Suite 200
Miami, Florida 33193
REGULAR BOARD MEETING
October 24, 2023
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. July 25, 2023 Regular Board Meeting & Public Hearing Minutes.....Page 2
- G. Old Business
 - 1. Update Regarding Installation of Cameras Throughout District
 - 2. Update Regarding Forming a Neighborhood Crime Watch Group
 - 3. Update Regarding Wooden Bollards.....Page 6
- H. Auditor Selection Committee
 - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 9
- I. New Business
 - 1. Consider Resolution No. 2023-06 – Adopting a Fiscal Year 2022/2023 Amended Budget.....Page 33
 - 2. Consider First Amendment to the Engineering Agreement – Alvarez Engineers.....Page 38
- J. Administrative Matters
- K. Additional Board Member/Staff Comments and Requests
- L. Adjourn

Publication Date
2023-10-13

Subcategory
Miscellaneous Notices

TREE ISLAND ESTATES
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024
REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the "Board") of the Tree Island Estates Community Development District (the "District") will hold Regular Meetings in the conference room at the Kendall Executive Center located at 8785 SW 165th Avenue, Suite 200, Miami, Florida 33193 at 6:00 p.m., on the following dates:

October 24, 2023
November 28, 2023
March 26, 2024
April 23, 2024
May 28, 2024
June 25, 2024
July 23, 2024
August 27, 2024

The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Copies of the Agendas for any of the meetings may be obtained from the District's website or by contacting the District Manager at 786-313-3661 and/or toll free at 1-877-737-4922, prior to date of the particular meeting.

From time to time one or two Board members may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Board members may be fully informed of the discussion taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record. If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure 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 786-313-3661 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.

TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT

www.treeislandestatescdd.org

10/13 23-63/0000688515M

**TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING & PUBLIC HEARING
JULY 25, 2023**

A. CALL TO ORDER

The July 25, 2022, Regular Board Meeting and Public Hearing of the Tree Island Estates Community Development District (the “District”) was called to order at 6:06 p.m. in the meeting room at the Kendall Executive Office located at 8785 SW 165th Avenue, Suite 200, Miami, Florida 33193.

B. PROOF OF PUBLICATION

Proof of publication was presented that notice of the Regular Board Meeting had been published in the *Miami Daily Business Review* on October 17, 2022, as legally required.

C. ESTABLISH A QUORUM

It was determined that the attendance of Chairman Luis Delrio, Vice Chairperson Monica Suarez and Supervisors Oremia Delrio and Donville Morrison constituted a quorum and it was in order to proceed with the meeting.

Staff in attendance included: District Manager Armando Silva 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. May 23, 2023, Regular Board Meeting

The minutes of the **May 23, 2023, Regular Board Meeting** were presented for approval.

A MOTION was made by Mr. Delrio, seconded by Mr. Morrison and unanimously passed to approve the minutes of the May 23, 2023, Regular Board Meeting , as presented.
--

At approximately 6:08 p.m., Mr. Silva recessed the Regular Meeting and simultaneously opened the Public Hearing.

G. PUBLIC HEARING

1. Proof of Publication

Proof of publication was presented that notice of the Public Hearing had been published in the *Miami Daily Business Review* on July 5, 2023 and July 12, 2023, as legally required.

2. Receive Public Comment on Adopting a Fiscal Year 2023/2024 Final Budget

Mr. Silva opened the public comment portion of the Public Hearing to receive comments on the fiscal year 2023/2024 final budget and non-ad valorem special assessments. There being no comments on the fiscal year 2023/2024 budget and assessments, Mr. Silva closed the public comment portion of the Public Hearing.

3. Consider Resolution No. 2023-03 – Adopting a Fiscal Year 2023/2024 Final Budget

Mr. Silva presented Resolution No. 2023-03, entitled:

RESOLUTION NO. 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2023/2024 BUDGET INCLUDING NON-AD VALOREM SPECIAL ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

Mr. Silva read the title of the resolution into the record and stated that it provides for approving and adopting the fiscal year 2023/2024 Final Budget and the non-ad valorem special assessment tax roll.

A **MOTION** was made by Mr. Morrison, seconded by Mrs. Delrio and unanimously passed to adopt Resolution No. 2022-04, approving the Fiscal Year 2023/2024 Final Budget and non-ad valorem special assessment tax roll (Assessment Levy), as presented.

At approximately 6:12 p.m., Mr. Silva closed the Public Hearing and simultaneously reconvened the Regular Meeting.

H. OLD BUSINESS

1. Update Regarding Installation of Cameras Throughout District

Mr. Silva stated that the solar panels should be arriving by mid-to-end of August since they are on backorder. He also stated that more cameras will be installed near the preserve area in hopes of capturing most areas within the District. An update will be presented at an upcoming meeting.

I. NEW BUSINESS

1. Consider Resolution No. 2023-04 – Adopting a Fiscal Year 2023/2024 Meeting Schedule

Mr. Silva presented Resolution No. 2023-04, entitled:

RESOLUTION NO. 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2023/2024 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Mr. Silva read the title of the resolution into the record and noted that meetings would remain at the same location of the Kendall Executive Office located at 8785 SW 165th Avenue, Suite 200, Miami, Florida 33193. A discussion ensued after which;

A **MOTION** was made by Mr. Morrison, seconded by Mr. Delrio and unanimously passed to adopt Resolution No. 2023-04, *as presented*; thereby setting the fiscal year 2023/2024 regular meeting schedule and authorizing the publication of the annual meeting schedule, as required by law.

2. Consider Resolution No. 2023-05 – Adopting Records Retention Policy

Mr. Silva explained that the document provides for the authorization of the District’s records custodian to appoint a Records Management Liaison Officer. Mr. Silva further explained that this document provides that the electronic record shall be considered the official record and any paper originals are considered duplicates which may be disposed of unless required by any applicable statute, rule or ordinance, per section 668.50, Florida Statutes.

A **motion** was made by Mr. Delrio, seconded by Ms. Suarez and unanimously passed to approve Resolution No. 2023-05; thereby adopting a Records Retention Policy.

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

Mr. Silva stated that an audit was required for the District fiscal year ending September 30, 2023, and it would be in order for the Board of Supervisors (the “Board”) to appoint an Audit Committee to commence the auditor selection process pursuant to 218.391, *Florida Statutes*.

A **motion** was made by Mr. Delrio, seconded by Mr. Morrison and unanimously passed to *appoint* the Board and the District Manager as the District’s Audit Committee.

At approximately 6:40 p.m., Mr. Silva recessed the Regular Board Meeting and simultaneously called to order a meeting of the Audit Committee to review and approve criteria for selection of an auditor and to authorize advertising for request for proposals. Mr. Silva presented the selection criteria information and an outline of material for the Request for Audit Proposals for the District. A discussion ensued after which:

A **motion** was made by Mr. Delrio, seconded by Mr. Morrison and unanimously passed to approve the criteria for the selection of an auditor, *as presented*, and instructed the District Manager to proceed, as required, to advertise for requests for proposals (“RFP”) for the fiscal years ending September 30, 2023, 2024 and 2025; and to include in the proposal package an option for an additional 2-year renewal (2026 and 2027).

There being no further business to conduct by the Audit Committee, Mr. Silva adjourned the Audit Committee Meeting and simultaneously reconvened the Regular Board Meeting at approximately 6:41 p.m.

Mr. Silva stated that it would be appropriate for the Board to accept the actions of the District’s Audit Committee as outlined hereinabove. A discussion ensued after which;

A **motion** was made by Mr. Delrio, seconded by Mr. Morrison and unanimously passed to accept the actions of the District’s Audit Committee.

4. Discussion Regarding Forming a Neighborhood Crime Watch Group

Mr. Silva informed the Board that he has been attempting to contact the Neighborhood Resource Officers at the Hammocks Miami-Dade County Police Station but has not had any luck to date. He hopes to have better news for the upcoming meeting.

J. ADMINISTRATIVE MATTERS

There were no Administrative Matters.

K. ADDITIONAL BOARD MEMBER/STAFF COMMENTS AND REQUESTS

There were no additional Board Member or Staff comments.

L. ADJOURNMENT

There being no further business to come before the Board, a **MOTION** was made by Mr. Delrio, seconded by Mr. Morrison and unanimously passed to adjourn the Regular Board Meeting at 6:42 p.m.

ATTESTED BY:

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

Google Maps 15310 SW 23rd St

Miami, Florida
Google Street View.
Mar 2022 See more dates



Image capture: Mar 2022 © 2023 Google

Bus Stop
22800732



From: Gregory F. George [<mailto:GregoryG@bclmr.com>]
Sent: Thursday, July 27, 2023 2:52 PM
To: Armando Silva <asilva@sdsinc.org>
Subject: RE: Tree Island Estates CDD

Good afternoon Armando,

Thanks for providing me with that information. I researched this issue and I believe the wooden bollards may be installed but because the District does not own this property you will need a right-of-way permit from the county to install the same. Let me know if you have any questions.

Gregory F. George, Esq.

Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

Las Olas Square, Suite 600 | 515 East Las Olas Boulevard | Fort Lauderdale, FL 33301
Phone: 954/764-7150 | Fax: 954/764-7279 | E-mail: gfg@bclmr.com
Website: www.billingcochran.com

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October 24, 2023

RE: Tree Islands Estates Community Development District

The Tree Island Estates Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2023, September 30, 2024 and September 30, 2025; 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 Tree Island Estates 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, 2023, September 30, 2024 and September 30, 2025 audits. The proposed fee for the audit for fiscal year ending September 30, 2023 is \$3,400.00. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$3,500.00. The proposed fee for the audit for fiscal year ending September 30, 2025 audit is \$3,600.00. The proposed fee for the audit for fiscal year ending September 30, 2026 (option year) is \$3,700.00. And the proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$3,800.00. The approved fee for the fiscal year ending September 30, 2022 audit, which Grau & Associates has completed, was \$3,800.00. The proposed Audit Fee budget for Fiscal Year 2023/2024 is \$3,900.00.

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, 2023, September 30, 2024 and September 30, 2025 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 9/30/26 and 9/30/27).

Special District Services, Inc.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

TREE ISLAND ESTATES

Community Development District

Proposal Due: September 7, 2023
4:00PM

Submitted to:

Tree Island Estates
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

www.graucpa.com



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September 7, 2023

Tree Island Estates 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, 2023-2025, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Tree Island Estates 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.

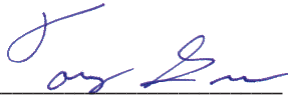
Complying With Standards

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) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



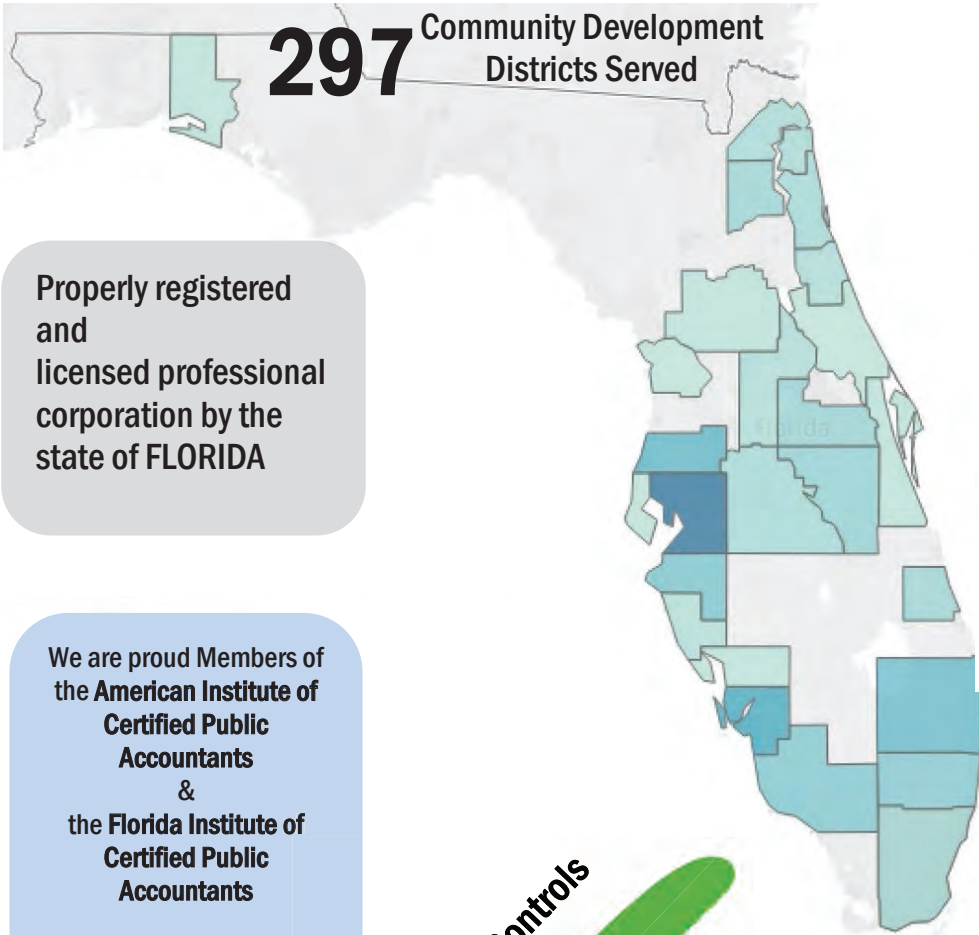
3 Partners
10 Professional Staff
2 Administrative Professionals



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



- ⇒ 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



Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

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

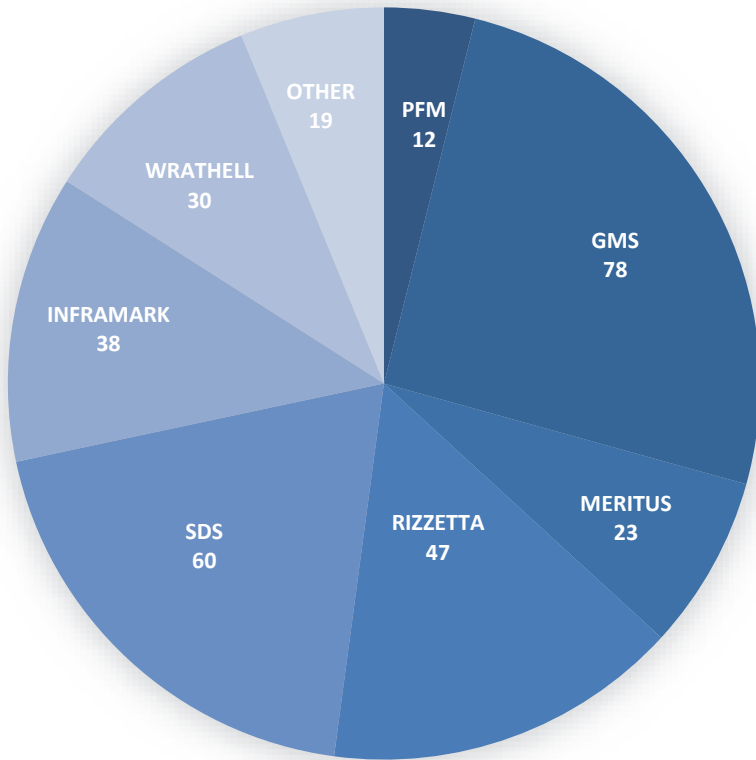
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

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: 24 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

Racquel McIntosh, CPA (Partner)

*Years Performing Audits: 18+
CPE (last 2 years): Government Accounting, Auditing: 38 hours; Accounting, Auditing and Other: 56 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.”

-Racquel McIntosh

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.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

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



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

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



Antonio 'Tony' J. Grau, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

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

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>58</u>
Total Hours	<u>82</u> (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact: rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other

Total Hours

Hours

38

56

94 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

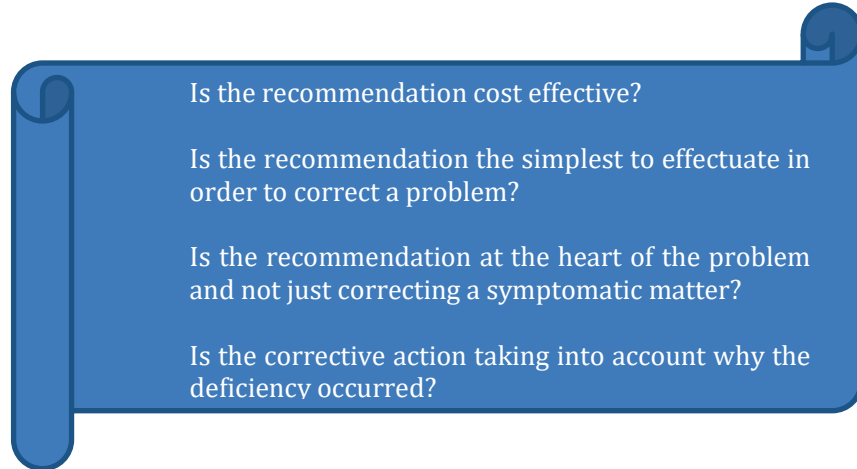
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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, 2023-2027 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$3,400
2024	\$3,500
2025	\$3,600
2026	\$3,700
2027	<u>\$3,800</u>
TOTAL (2023-2027)	<u>\$18,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Fund	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment 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
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
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	332	5	3	327	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

We look forward to providing Tree Island Estates 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.**

RESOLUTION NO. 2023-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2022/2023 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2022/2023 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 24th day of October, 2023.

ATTEST:

**TREE ISLAND ESTATES
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Tree Island Estates
Community Development District

**Amended Final Budget For
Fiscal Year 2022/2023
October 1, 2022 - September 30, 2023**

CONTENTS

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

AMENDED FINAL BUDGET
TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

	FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22 - 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 9/29/23
REVENUES			
Administrative Assessments	66,021	66,244	66,244
Maintenance Assessments	54,638	54,442	54,442
Debt Assessments	124,143	123,690	123,690
Other Revenues	0	0	0
Interest Income	240	7,257	7,207
Total Revenues	\$ 245,042	\$ 251,633	\$ 251,583
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	5,000	4,000	4,000
Employer Taxes - Payroll	400	306	306
Management	26,412	26,412	26,412
Secretarial	3,900	3,900	3,900
Legal	9,250	11,100	10,045
Assessment Roll	6,000	6,000	6,000
Audit Fees	3,800	3,800	3,800
Insurance	6,200	6,493	6,493
Legal Advertisements	550	600	373
Miscellaneous	1,200	1,200	966
Postage	250	400	379
Office Supplies	550	425	375
Website	750	750	750
Dues & Subscriptions	175	175	175
Trustee Fee	3,600	3,548	3,548
Continuing Disclosure Fee	350	350	350
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 68,387	\$ 69,459	\$ 67,872
MAINTENANCE EXPENDITURES			
Aquatic Maintenance	3,500	3,500	2,824
Lawn/Landscape Maintenance	17,000	17,000	15,390
Preserve Maintenance	16,000	16,000	15,575
Maintenance Contingency (Security System, Solar Lighting)	9,000	61,000	46,196
Irrigation System Maintenance	2,860	500	150
Entrance Feature Project	1,000	250	0
Engineering/Inspections	2,000	1,060	1,060
TOTAL MAINTENANCE EXPENDITURES	\$ 51,360	\$ 99,310	\$ 81,195
TOTAL EXPENDITURES	\$ 119,747	\$ 168,769	\$ 149,067
REVENUES LESS EXPENDITURES	\$ 125,295	\$ 82,864	\$ 102,516
Bond Payments	(116,694)	(117,914)	(117,914)
Balance	\$ 8,601	\$ (35,050)	\$ (15,398)
County Appraiser & Tax Collector Fee	(4,896)	(2,351)	(2,351)
Discounts For Early Payments	(9,792)	(9,044)	(9,044)
EXCESS/ (SHORTFALL)	\$ (6,087)	\$ (46,445)	\$ (26,793)
Carryover From Prior Year	6,087	9,434	0
NET EXCESS/ (SHORTFALL)	\$ (0)	\$ (37,011)	\$ (26,793)

FUND BALANCE AS OF 9/30/22	
FY 2022/2023 ACTIVITY	
FUND BALANCE AS OF 9/30/23	

\$187,535
(\$46,445)
\$141,090

Note
\$9,434 Of Fund Balance Used To Reduce 2022/2023 Assessments.
\$6,087 Of Fund Balance To Be Used To Reduce 2023/2024 Assessments.

AMENDED FINAL BUDGET
TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

	FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22 - 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 9/29/23
REVENUES			
Interest Income	10	2,973	2,943
NAV Tax Collection	116,694	117,914	117,914
Total Revenues	\$ 116,704	\$ 120,887	\$ 120,857
EXPENDITURES			
Principal Payments	80,000	80,000	80,000
Interest Payments	34,450	35,835	35,835
Bond Redemption	2,254	67,000	67,000
Cost Of Issuance - 2023 Modification	0	23,100	23,100
Total Expenditures	\$ 116,704	\$ 205,935	\$ 205,935
Excess/ (Shortfall)	\$ -	\$ (85,048)	\$ (85,078)

FUND BALANCE AS OF 9/30/22	\$114,571
FY 2022/2023 ACTIVITY	(\$85,048)
FUND BALANCE AS OF 9/30/23	\$29,523

Notes

Revenue Fund Balance = \$29,523*.

Revenue Fund Balance To Be Used To Make 11/1/2023 Interest Payment
Of \$26,164.

* Approximate Amounts

Series 2014 Bond Refunding Information *

Original Par Amount =	\$1,680,000	Annual Principal Payments Due:
Interest Rate =	5.68%	May 1st
Issue Date =	May 2014	Annual Interest Payments Due:
Maturity Date =	May 2034	May 1st & November 1st

* - Modified In May 2023

Par Amount As Of 9/30/23 = \$953,000

**FIRST AMENDMENT TO
ENGINEERING AGREEMENT**

THIS FIRST AMENDMENT TO ENGINEERING AGREEMENT (“First Amendment”) is entered into as of the ____ day of _____, 2023 (the “Effective Date”), by and between:

TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in unincorporated Miami-Dade County, Florida, and whose mailing address is 2501A Burns Road, Palm Beach Gardens, Florida 33410 (the “DISTRICT”);

and

ALVAREZ ENGINEERS, INC., a Florida corporation, having as its principal address at 8935 NW 35th Lane, Suite 101, Doral, Florida 33172 (the “ENGINEER” or “DISTRICT ENGINEER”).

WHEREAS, DISTRICT entered into an Agreement for Services, dated November 20, 2007 (the “Agreement”), with ENGINEER to provide district engineer professional services to the Tree Island Estates Community Development District; and

WHEREAS, DISTRICT and ENGINEER have agreed to amend the Agreement to provide for an updated billing rate schedule and staff classifications, as well as other necessary revisions; and

WHEREAS, at its meeting of March 15, 2023, the Board of Supervisors of the DISTRICT authorized its proper officials to enter into this First Amendment to Engineering Agreement between the DISTRICT and ENGINEER.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and other good and valuable consideration, the receipt and adequacy of which are acknowledged, the parties agree as follows:

Section 1. The parties agree that the foregoing recitals are true and correct and are hereby incorporated into this First Amendment.

Section 2. The Agreement is hereby amended to replace Schedule “A” with the revised Alvarez Engineers, Inc.: Hourly Personnel Rates for Year 2023, attached hereto and

incorporated by reference as Exhibit “A - 1”. The revised hourly rates shall be effective beginning no earlier than March 15, 2023.

Section 3. Article 14 of the Agreement, entitled “PUBLIC RECORDS” is hereby replaced with the following:

ARTICLE 14. PUBLIC RECORDS.

A. ENGINEER shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

1. Keep and maintain public records required by the DISTRICT to perform the services or work set forth in this Agreement; and
2. Upon the request of the DISTRICT’S custodian of public records, provide the DISTRICT with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the ENGINEER does not transfer the records to the DISTRICT; and
4. Upon completion of the Agreement, transfer, at no cost to the DISTRICT, all public records in possession of the ENGINEER or keep and maintain public records required by the DISTRICT to perform the service or work provided for in this Agreement. If the ENGINEER transfers all public records to the DISTRICT upon completion of the Agreement, the ENGINEER shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the ENGINEER keeps and maintains public records upon completion of the Agreement, the ENGINEER shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the DISTRICT, upon request from the DISTRICT’S custodian of public records, in a format that is compatible with the information technology systems of the DISTRICT.

B. ENGINEER acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the DISTRICT pursuant to Section 119.0701(3), Florida Statutes. If notified by the DISTRICT of a public records request for records not in the possession of the DISTRICT but in possession of the ENGINEER, the ENGINEER shall provide such records to the DISTRICT or allow the records to be inspected or copied within a reasonable time. ENGINEER acknowledges that should ENGINEER fail to provide the public records to the DISTRICT within a reasonable time, ENGINEER may be subject to penalties pursuant to Section 119.10, Florida Statutes.

C. IF THE ENGINEER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ENGINEER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE ENGINEER MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**SPECIAL DISTRICT SERVICES, INC.
2501A BURNS ROAD
PALM BEACH GARDENS, FLORIDA 33410
TELEPHONE: (305) 777-0761
EMAIL: ASILVA@SDSINC.ORG**

Section 4. Article 21 of the Agreement, entitled "NOTICES" is hereby replaced with the following:

ARTICLE 21. NOTICES.

Any notice provided by this Agreement to be served in writing upon either of the parties shall be deemed sufficient if sent via overnight delivery by a nationally recognized service (i.e. Federal Express, United Parcel Service) or if mailed by registered or certified mail, return receipt requested, to the address of the party set forth below or to such other addresses as the parties hereto may designate in writing,. Such notice shall be effective from the date the same is deposited in the mails, registered or certified mail, return receipt requested, first class postage prepaid and addressed as follows:

If to District Engineer: Juan Alvarez, P.E.
Alvarez Engineers, Inc.
8935 NW 35th Lane, Suite 101

Doral, Florida 33172

If to District: Tree Island Estates Community
Development District
c/o Special District Services
2501A Burns Road
Palm Beach Gardens, Florida 33410
Attn: District Manager

with copy to: Billing, Cochran, Lyles, Mauro & Ramsey,
P.A.
Attention: Michael J. Pawelczyk, Esq.
Las Olas Square, Suite 600
515 East Las Olas Boulevard
Fort Lauderdale, Florida 33301

Section 5. A new Article 25, entitled “E-VERIFY” is hereby added to the Agreement, as follows:

ARTICLE 25. E-VERIFY.


The ENGINEER, on behalf of itself and its subcontractors, hereby warrants compliance with all federal immigration laws and regulations applicable to their employees. The ENGINEER further agrees that the DISTRICT is a public employer subject to the E-Verify requirements provided in Section 448.095, Florida Statutes, and such provisions of said statute are applicable to this Agreement, including, but not limited to registration with and use of the E-Verify system. The ENGINEER agrees to utilize the E-Verify system to verify work authorization status of all newly hired employees. ENGINEER shall provide sufficient evidence that it is registered with the E-Verify system before commencement of performance under this Agreement. If the DISTRICT has a good faith belief that the ENGINEER is in violation of Section 448.09(1), Florida Statutes, or has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for employment under this Agreement, the DISTRICT shall terminate this Agreement. The ENGINEER shall require an affidavit from each subcontractor providing that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The ENGINEER shall retain a copy of each such affidavit for the term of this Agreement and all renewals thereof. If the DISTRICT has a good faith belief that a subcontractor of the ENGINEER is in violation of Section 448.09(1), Florida Statutes, or is performing work under this Agreement has knowingly hired, recruited, or referred an alien that is not duly authorized to work by the federal immigration laws or the Attorney General of the United States for

employment under this Agreement, the DISTRICT promptly notify the ENGINEER and order the ENGINEER to immediately terminate its subcontract with the subcontractor. The ENGINEER shall be liable for any additional costs incurred by the DISTRICT as a result of the termination of any contract, including this Agreement, based on ENGINEER’S failure to comply with the E-Verify requirements referenced in this subsection.

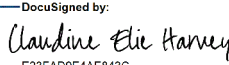
Section 6. Except as otherwise set forth in this First Amendment, all other terms of the Agreement are hereby ratified, reaffirmed and shall remain in full force and effect as provided by their terms.

IN WITNESS WHEREOF, the parties hereto execute this First Amendment and further agree that it shall take effect as of the date first above written.


ALVAREZ ENGINEERS, INC., as Engineer WITNESSES:

By:  _____
91E21FBBCEDD4E0...
Juan R. Alvarez, President

Date: 8/18/2023 _____

 _____
E23FAD9E4AE843C...
Claudine Elie Harvey

Print Name _____

 _____
0EA365ACEF014DA...
Juan R Alvarez JR

Print Name _____

TREE ISLAND ESTATES COMMUNITY DEVELOPMENT DISTRICT, as District

ATTEST:

Armando Silva, Assistant Secretary

By: _____
Luis Delrio, Chair
Board of Supervisors

Date: _____

Exhibit “A-1”

Alvarez First Amendment (Tree Island Estates CDD)
Rev. 08-17-2023

Schedule “A”

Alvarez Engineers, Inc.

2023 Hourly Personnel Billing Rates

Principal	\$ 220.00 / Hour
Professional Engineer with 20+ years of post-registration experience	
Senior Engineer	\$ 185.00 / Hour
Professional Engineer with 10+ years of post-registration experience	
Engineer 2	\$ 160.00 / Hour
Professional Engineer with 5+ years of post-registration experience	
Engineer 1	\$ 140.00 / Hour
Professional Engineer with 0+ years of post-registration experience	
Electrical Engineer	\$ 135.00 / Hour
Electrical Engineer with 2+ years of post-graduate experience	
Engineer Intern	\$ 130.00 / Hour
Entry level with engineering degree; Engineering Intern License	
Senior Designer	\$ 110.00 / Hour
15+ years of design experience, non-registered	
CADD/Computer Technician	\$ 100.00 / Hour
Design and Drafting with 1+ year of experience	
Senior Engineering Technician	\$ 95.00 / Hour
5+ years of experience	
Engineering Technician	\$ 90.00 / Hour
Entry level, with 0-4 years of experience	
Senior Administrative	\$ 95.00 / Hour
Degreed executive assistant with 8+ years of experience	
Administrative	\$ 60.00 / Hour
Secretary / Clerical	

*Billing Rates subject to change on the anniversary of this agreement