



**KEYS COVE II
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING
NOVEMBER 13, 2024
12:00 P.M.**

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

www.keyscove2cdd.org
786.303.3661 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
KEYS COVE II COMMUNITY DEVELOPMENT DISTRICT
Palm Breeze Clubhouse
1427 SE 24th Place
Homestead, Florida 33035
REGULAR BOARD MEETING
November 13, 2024
12:00 p.m.

- A. Call to Order
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- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
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 - 1. Maverick Security – Decal Registration Update
 - 2. Update Regarding Playground Installation Project
 - 3. Update Regarding Lake Fountain
 - 4. Update Regarding Pavers and Asphalt Repairs
 - 5. Update Regarding Tree Removal and Installation
- H. New Business
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- L. Adjourn

KEYS COVE II COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2024/2025

REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the "Board") of the Keys Cove II Community Development District (the "District") will hold Regular Meetings in the Palm Breeze Clubhouse located at 1427 SE 24th Place, Homestead, Florida 33035, at 12:00 p.m. on the following dates:

October 9, 2024

November 13, 2024

February 12, 2025

March 12, 2025

April 9, 2025

May 14, 2025

June 11, 2025

September 10, 2025

The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. 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 Agenda 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 the 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 discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations 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 with no advertised notice.

KEYS COVE II COMMUNITY DEVELOPMENT DISTRICT

www.keyscove2cdd.org

IPL0194853

Sep 20 2024

**KEYS COVE II COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
JULY 10, 2024**

A. CALL TO ORDER

The July 10, 2024, Regular Board Meeting of the Keys Cove II Community Development District (the “District”) was called to order at 12:14 p.m. in the Palm Breeze Clubhouse located at 1427 SE 24th Place, Homestead, Florida 33035.

B. PROOF OF PUBLICATION

Proof of publication was presented that notice of the Regular Board Meeting had been published in the *Miami Herald* on June 20, 2024 & June 27, 2024, *as legally required*.

C. Consider Board Member Resignation

Mr. Silva stated that he was also in possession of resignation letter from Allen Llodra (Seat #1) with an effective date of May 13, 2024; and it would be in order for the Board of Supervisors (the “Board”) to consider. A discussion ensued after which:

A **motion** was made by Ms. Ferreiro, seconded by Ms. Fogelstrom and unanimously passed to accept the resignation of Allen Llodra with an effective date of May 13th, 2024.

D. ESTABLISH A QUORUM

It was determined that the attendance of Chairperson Melony Fogelstrom, Vice Chairperson Janine Ferreiro and Supervisor Caridad Vargas constituted a quorum.

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

Others in attendance: Irene de Leon Martinez, Homestead, FL.

E. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

F. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

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

G. APPROVAL OF MINUTES

1. March 13, 2024, Regular Board Meeting

The March 13, 2024, Regular Board Meeting Minutes were presented for consideration.

A **motion** was made by Ms. Ferreiro, seconded by Ms. Fogelstrom and passed unanimously approving the minutes of the March 13, 2024, Regular Board Meeting, as presented.

H. OLD BUSINESS

1. Maverick Security Update – Vehicle Decal Registration

Mr. Silva advised that Brett Barnes of Property Keepers had informed him that the resident information for the residents within Townes at Seascape, Palm Cove and Palm Breeze would be input into the Security Online Solutions Access Control System within the next 45 days.

2. Update Regarding Playground

Mr. Silva informed the Board that the project is still ongoing and that the fence holes had been dug for the installation of the fence and turf.

3. Discussion Regarding Lake Fountain

Mr. Silva informed the Board that the Keys Gate Master Association (“Master Association”) had just turned over from a Developer Board to a Resident Board. The Resident Board Members had advised him that they need some time to sort things out before making a decision regarding the installation of the fountains within the Master Association owned lakes.

I. NEW BUSINESS

1. Consider Resolution No. 2024-03 – Resetting Public Hearing Date to Adopt Fiscal Year 2024/2025 Final Budget

Mr. Silva Presented Resolution No. 2024-03, entitled:

RESOLUTION NO. 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KEYS COVE II COMMUNITY DEVELOPMENT DISTRICT REGARDING THE PROPOSED BUDGET FOR FISCAL YEAR 2024/2025; PROVIDING FOR AMENDING RESOLUTION NO. 2024-02 WHICH APPROVED THE PROPOSED BUDGET AND NON-AD VALOREM SPECIAL ASSESSMENTS; AND AUTHORIZED THE SETTING OF THE PUBLIC HEARING DATE FOR PUBLIC COMMENT AND FINAL BUDGET ADOPTION; AND PROVIDING AN EFFECTIVE DATE.

Mr. Silva read the title into the record and advised that because the June 12, 2024, Public Hearing had been rescheduled to July 10, 2024, it was in order to *amend* Resolution No. 2024-02. A discussion ensued after which:

A **motion** was made by Ms. Ferreiro, seconded by Ms. Fogelstrom and passed unanimously approving Resolution 2024-03, *as presented*; thereby, *amending* Resolution 2024-02

2. Consider Resolution No. 2024-04 – Adopting a Fiscal year 2024/2025 Meeting Schedule

Mr. Silva presented Resolution No. 2024-04, entitled:

RESOLUTION NO. 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KEYS COVE II COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2024/2025 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Mr. Silva provided an explanation for the document noting that the District would hold Regular Meetings in the Palm Breeze Clubhouse located at 1427 SE 24th Place, Homestead, Florida 33035 at 12:00 p.m. on the following dates:

October 9, 2024
November 13, 2024
February 12, 2025
March 12, 2025
April 9, 2025
May 14, 2025
June 11, 2025
September 10, 2025

A **motion** was made by Ms. Ferreiro, seconded by Ms. Fogelstrom and passed unanimously approving Resolution 2024-04, *as presented*.

3. Consider Selection of Audit Committee and approve Auditor Evaluation Criteria for RFP

Mr. Silva stated that an audit was required for the Keys Cove II Community Development District (the “District”) fiscal year ending September 30, 2024, and it would be in order for the Board of Supervisors (the “Board”) to appoint an Audit Selection Committee to commence the auditor selection process pursuant to 218.391, *Florida Statutes*.

A **motion** was made by Ms. Ferreiro, seconded by Ms. Vargas and unanimously passed to appoint the Board and the District Manager as the District’s Audit Committee.

At approximately 12:48 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 Ms. Ferreiro, seconded by Ms. Vargas 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 September 30, 2024, 2025 and 2026; and to include in the proposal package an option for an additional 2-year renewal (2027 and 2028).

There being no further business to conduct at this time by the Audit Committee, Mr. Silva adjourned the Audit Committee Meeting and simultaneously reconvened the Regular Board Meeting of the District at approximately 12:51 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 herein above. A discussion ensued after which;

A **motion** was made by Ms. Ferreiro, seconded by Ms. Vargas and unanimously passed to accept the actions of the District's Audit Committee.

4. Discussion Regarding Pavers and Asphalt Project

Mr. Silva presented the following proposals to the Board:

- Atlantic Southern - \$100,240
- Headley Construction - \$124,800
- Southern Asphalt - \$156,640

Mr. Silva stated that there are several areas within the District that have raised sidewalks and driveway approaches. The proposals provided will address these areas of concern by resetting the raised pavers; replacing certain raised sidewalks; and repairing the asphalt around these affected areas. A discussion ensued after which;

A **motion** was made by Ms. Ferreiro, seconded by Ms. Vargas and unanimously passed, approving the proposal from Atlantic Southern in the amount of \$100,240; and further authorizes District Counsel to draft a Small Project Agreement.

5. Discussion Regarding Tree Removal and Installation

Mr. Silva stated that as part of the Pavers and Asphalt Project, there are several trees throughout the District that would have to be removed for the purpose of reinstalling a new tree. Mr. Silva reminded the Board that the tree removal permit had been accepted by the City of Homestead and that they required that an oak tree be installed in place of the one that was removed. A discussion ensued after which;

A **motion** was made by Ms. Ferreiro, seconded by Ms. Fogelstrom and unanimously passed to approved the proposal from Trimscape in the amount of \$36,540 for the removal and stump grinding of 52 trees and installation of 52 25 gallon live oak trees; and further authorizes District Counsel to draft a Small Project Agreement.

Note: The Regular Board Meeting was recessed and the Public Hearing was opened.

J. 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 *Miami Herald* on June 20, 2024 & June 27, 2024, as legally required.

2. Receive Public Comment on the Fiscal Year 2024/2025 Final Budget

There was no public comment on the Fiscal Year 2024/2025 Final Budget.

3. Consider Resolution No. 2024-05 – Adopting a Fiscal Year 2024/2025 Final Budget

Mr. Silva presented Resolution No. 2024-05, entitled:

RESOLUTION NO. 2024-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE KEYS COVE II COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2024/2025 FINAL 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 2024/2025 final budget and the non-ad valorem special assessment tax roll (Assessment Levy).

A **motion** was made by Ms. Vargas, seconded by Ms. Fogelstrom and unanimously passed adopting Resolution No. 2024-05, approving the Fiscal Year 2024/2025 Final Budget, as presented and setting the fiscal year 2024/2025 final budget and non-ad valorem special assessment tax roll (Assessment Levy).

Note: The Public Hearing was then closed and the Regular Board Meeting was reconvened.

K. ADMINISTRATIVE & OPERATIONAL MATTERS

There were no Administrative & Operational matters.

L. BOARD MEMBER & STAFF CLOSING COMMENTS

Mr. Silva then stated that there is a vacancy in Seat #1 of the District's Board of Supervisors and asked if there were any interested persons that meet the qualifications and who would like to serve on the District Board. Irene de Leon Martinez, a qualified person, stated that she was interested in serving on the Board. A discussion ensued after which;

A **motion** was made by Ms. Ferreiro, seconded by Ms. Fogelstrom and unanimously passed appointing Irene de Leon Martinez to fill the vacancy of the unexpired 4-year term of office in Seat #1, which term of office shall expire in November 2024.

Mr. Silva, Notary Public of the State of Florida, administered the Oath of Office to Irene de Leon Martinez. In addition, Mr. Silva advised Ms. De Leon Martinez of her duties and responsibilities as a Board Member with emphasis on the Sunshine Law, Financial Disclosure for Public Officials (2023 Form 1 must be completed and mailed to the Supervisor of Elections' Office in the County of residency within thirty {30} days of appointment; and the Code of Ethics for Public Officials.

M. ADJOURNMENT

There being no further business to conduct, a **motion** was made by Ms. Fogelstrom, seconded by Ms. Vargas and passed unanimously adjourning the Regular Board Meeting at 12:14 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

RESOLUTION NO. 2024-06

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

WHEREAS, the Board of Supervisors of the Keys Cove II 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 KEYS COVE II COMMUNITY DEVELOPMENT DISTRICT, THAT:

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

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

PASSED, ADOPTED and BECOMES EFFECTIVE this 13th day of November, 2024.

ATTEST:

**KEYS COVE II
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Keys Cove II
Community Development District

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

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

AMENDED FINAL BUDGET
KEYS COVE II COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
REVENUES			
ADMINISTRATIVE ASSESSMENTS	91,792	94,436	94,436
MAINTENANCE ASSESSMENTS	637,596	637,596	637,596
DEBT ASSESSMENTS	314,530	314,530	314,530
OTHER REVENUES	0	52,727	52,727
INTEREST INCOME	840	25,395	25,395
TOTAL REVENUES	\$ 1,044,758	\$ 1,124,684	\$ 1,124,684
ADMINISTRATIVE EXPENDITURES			
SUPERVISOR FEES	8,000	3,000	3,000
PAYROLL TAXES	612	211	211
MANAGEMENT	36,528	36,528	36,528
SECRETARIAL & FIELD OPERATIONS	9,000	9,000	9,000
LEGAL	9,500	14,000	12,138
ASSESSMENT ROLL	10,000	10,000	10,000
AUDIT FEES	3,700	3,700	3,700
ARBITRAGE REBATE FEE	650	650	0
INSURANCE	8,500	8,122	8,122
LEGAL ADVERTISING	900	6,600	5,616
MISCELLANEOUS	1,700	2,000	1,741
POSTAGE	425	830	813
OFFICE SUPPLIES	775	875	839
DUES & SUBSCRIPTIONS	175	175	175
TRUSTEE FEES	5,000	4,246	4,246
CONTINUING DISCLOSURE FEE	500	500	500
WEBSITE MANAGEMENT	2,000	2,000	2,000
ADMINISTRATIVE CONTINGENCY	1,900	1,900	0
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 99,865	\$ 104,337	\$ 98,629
MAINTENANCE EXPENDITURES			
ENGINEERING/INSPECTIONS	3,000	3,000	1,870
ANNUAL LANDSCAPE & IRRIGATION MAINTENANCE SERVICES	210,000	392,000	386,888
LANDSCAPING UPKEEP	55,000	2,000	0
IRRIGATION MAINTENANCE & UPKEEP	25,000	20,000	19,805
STREET/ROADWAY MAINTENANCE & UPKEEP	15,000	2,000	0
SECURITY SERVICES/ENTRANCE	142,000	153,000	148,211
OFF DUTY POLICE	0	17,000	6,678
PARKING ENFORCEMENT SERVICES	5,000	2,000	0
GUARD HOUSE UTILITIES & GATE MAINTENANCE	20,000	38,000	35,851
FP&L POWER - STREET LIGHTS/IRRIGATION PUMP STATIONS	30,000	18,790	18,790
STREET LIGHTING REPAIR/MAINTENANCE	18,000	32,000	28,190
JANITORIAL SERVICES	45,000	49,797	49,797
PLAYGROUND MAINTENANCE	5,000	41,728	41,728
MISCELLANEOUS MAINTENANCE (PRESSURE CLEANING, ETC.)	35,000	80,000	75,176
PAVER RESTORATION (ATLANTIC SOUTHERN PAVING)	0	98,740	39,496
HOLIDAY LIGHTING	30,000	35,800	35,800
TOTAL MAINTENANCE EXPENDITURES	\$ 638,000	\$ 985,855	\$ 888,280
TOTAL EXPENDITURES	\$ 737,865	\$ 1,090,192	\$ 986,909
EXCESS/ (SHORTFALL)	\$ 306,893	\$ 34,492	\$ 137,775
BOND PAYMENTS	(295,658)	(299,445)	(299,445)
BALANCE	\$ 11,235	\$ (264,953)	\$ (161,670)
COUNTY APPRAISER & TAX COLLECTOR FEE	(20,878)	(10,053)	(10,053)
DISCOUNTS FOR EARLY PAYMENTS	(41,757)	(40,030)	(40,030)
EXCESS/ (SHORTFALL)	\$ (51,400)	\$ (315,036)	\$ (211,753)
CARRYOVER FROM PRIOR YEAR	51,400	51,400	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (263,636)	\$ (211,753)

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

\$415,459
(\$315,036)
\$100,423

Notes
Carryover From Prior Year Of \$51,400 used to reduce Fiscal Year 2023/2024 Assessments.

AMENDED FINAL BUDGET
KEYS COVE II COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
REVENUES			
Interest Income	25	6,427	6,427
NAV Tax Collection	295,658	299,445	299,445
Total Revenues	\$ 295,683	\$ 305,872	\$ 305,872
EXPENDITURES			
Principal Payments	187,000	187,000	187,000
Interest Payments	105,077	108,501	108,501
Bond Redemption	3,606	0	0
Total Expenditures	\$ 295,683	\$ 295,501	\$ 295,501
EXCESS/ (SHORTFALL)	\$ -	\$ 10,371	\$ 10,371

FUND BALANCE AS OF 9/30/23	\$81,137
FY 2023/2024 ACTIVITY	\$10,371
FUND BALANCE AS OF 9/30/24	\$91,508

Note*: Revenue Fund Balance = \$89,179.
Prepayment Fund Balance = \$2,329.
Interest Account Balance To Be Used To Make 11/1/2024 Interest Payment Of \$50,586.
* Approximate Amounts

Series 2022 Bond Refunding Information

Original Par Amount =	\$3,264,000	Annual Principal Payments Due =
Interest Rate =	3.63%	May 1st
Issue Date =	May 2022	Annual Interest Payments Due =
Maturity Date =	May 2036	May 1st & November 1st
Par Amount As Of 9/30/24 =	\$2,802,000	

Certification Of Financial Capability For Perpetual Operations And Maintenance Entities

Permit No.: 13-102141-P Application No.: _____ Date Issued (if modification): _____

Identification or Name of Stormwater Management System: Keys Cove 2 aka The Towns at Seascape

Phase of Stormwater Management System (if applicable): N/A

Name of Operation and Maintenance Entity: Keys Cove II Community Development District

Address of Operation and Maintenance Entity: 2501A Burns Road

Palm Beach Gardens, FL 33410

Cost estimate attached

Total annual operating expenses, including maintenance costs, for the estimated remaining useful life of the system accounting for annualized capital or replacement costs or deferred maintenance expenses for the system, including those components where maintenance or replacement frequencies are less frequent than once per year, for each BMP in the stormwater management system and any associated infrastructure, in current year dollars.

Operation and Maintenance Entity (Select All That Apply):

- Local, state, or federal government agencies; municipal service other special taxing units, water control or drainage districts; community development, special assessment, or water management districts
 - Communication, water, sewer, stormwater, electrical, or other public utility
 - Construction permittee (see Section 12, Volume I)
 - Non-profit corporations, including homeowners' associations, property owners' associations, condominium owners' or master associations
 - Other (Describe the Other Operation and Maintenance Entity below)
-

Certification by Operation and Maintenance Entity:

Certification Provisions for the Operation and Maintenance Entity (Select All That Apply):

- Municipal Separate Storm Sewer System (MS4) permittee subject to Chapter 62-624, F.A.C. (Identify the applicable Florida Department of Environmental MS4 permit below:)

- Non-profit corporation subject to the Homeowners' Association Act under Chapter 720, Florida Statutes

Certification Of Financial Capability For Perpetual Operations And Maintenance Entities

Construction permittee that will not be the Operation and Maintenance Entity. (Identify the intended Operation and Maintenance Entity below:)

Other: Operation and Maintenance Entity not otherwise selected for this section. Describe the Other Operation and Maintenance Entity below, such as State or federal agency, Property Owners' Association, etc.:
Keys Cove II Community Development District

The below Permittee or Operation and Maintenance Entity certifies that this form is true, accurate, and complete; and that it has the financial capability to operate and maintain the system in perpetuity including costs of inspections, operation, repair, and replacement of the system once the system meets its expected life. The signee below will be responsible for all maintenance, operation, and repair costs for the stormwater system of the above permit in perpetuity, until such time the system is properly abandoned, or the permit is transferred to a new operation and maintenance entity.

Name of Permittee or Operation and Maintenance Entity: **Keys Cove II Community
Development District**

Name: _____ Title: _____

Signature: _____ Date _____



SE 10th St

The Towns at Seascape
by DR Horton

SE 24th Rd

SE 10th

SE 23rd Ave

SE 23rd Terrace

C&T Party Rentals
Temporarily closed

Pubo Group

SE 23rd Terrace

SE 11th St

SE 11th

SE 23rd Ave

SE 11th St

SE 11th Ct

SE 12th S

SE 23rd Terrace

Seascape P
Townhome

SE 12th St

SE 24th Terrace

SE 12th St

SE 12th Ct

SE 23rd Ave

SE 12th Ct

Google

Layers

November 13, 2024

RE: Keys Cove II Community Development District

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

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

The current auditor for the Keys Cove II Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2024, September 30, 2025 and September 30, 2026 audits. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$3,400.00. The proposed fee for the audit for fiscal year ending September 30, 2025 is \$3,500.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is \$3,600.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$3,700.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is \$3,800.00. The approved fee for the fiscal year ending September 30, 2023 audit, which Grau & Associates has completed, was \$3,700.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is \$3,800.00.

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

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

Special District Services, Inc.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

KEYS COVE II

Community Development District

Proposal Due: August 22, 2024
4:00PM

Submitted to:

Keys Cove II
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

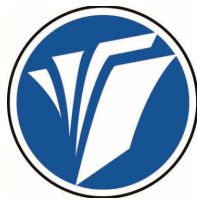
tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 22, 2024

Keys Cove II Community Development District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

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

Grau & Associates (Grau) welcomes the opportunity to respond to the Keys Cove II 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.

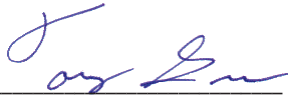
Complying With Standards

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 David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



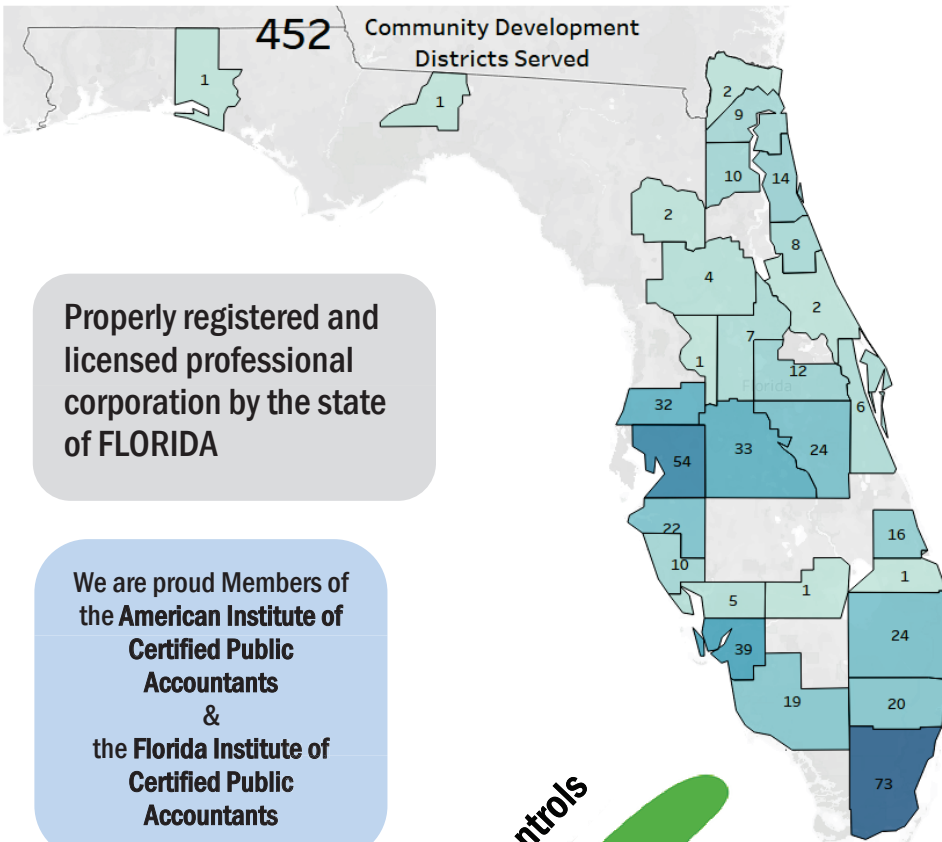
3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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



- ⇒ 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

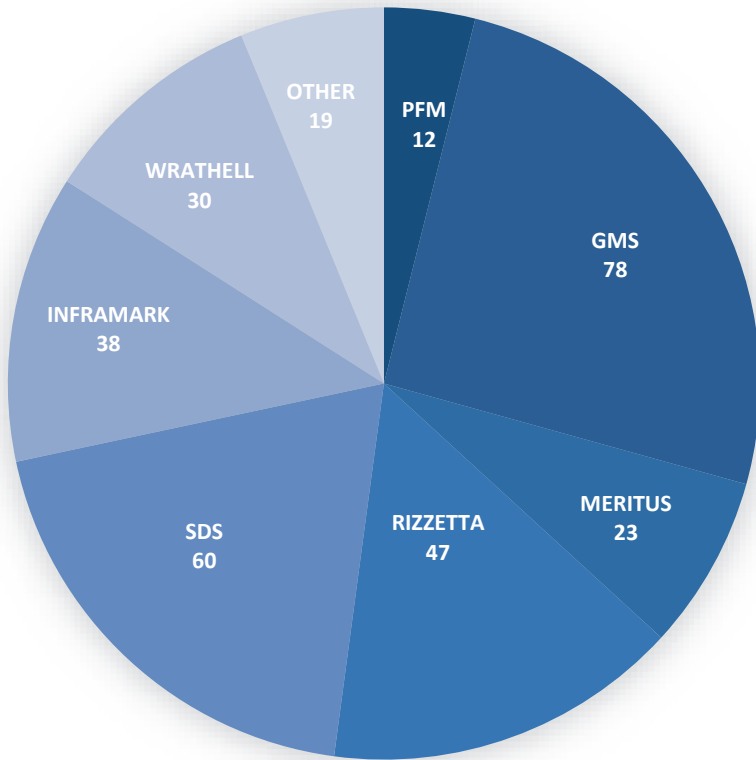
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 32 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 48 hours; Accounting, Auditing and Other: 33 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

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

- Tony Grau

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

- David Caplivski

YOUR ENGAGEMENT TEAM

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

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

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



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

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



Antonio 'Tony' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (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 | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I, II, IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North 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 Government Finance Officers Association |
| Florida Institute of Certified Public Accountants | Government Finance Officers Association Member |
| City of Boca Raton Financial Advisory Board Member | |

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	<u>58</u>
Total Hours	<u>90</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
 Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

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

Education

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

Certifications and Certificates

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

Clients Served (partial list)

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

Professional Education (over the last two years)

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

Professional Associations

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

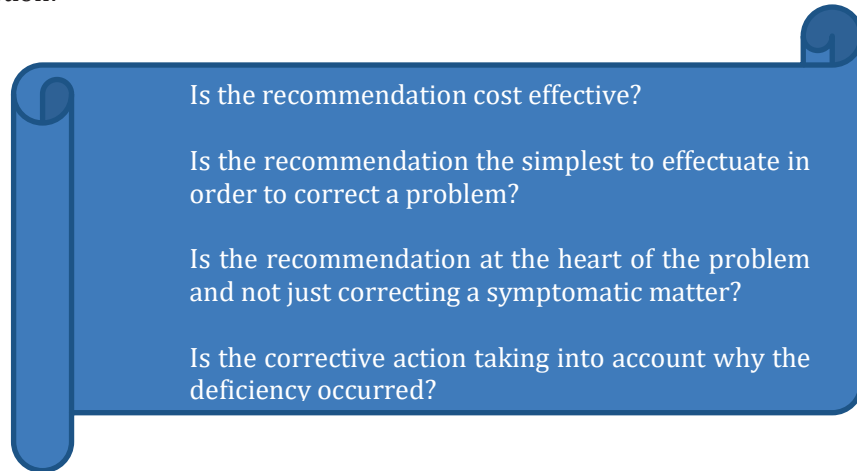
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$3,400
2025	\$3,500
2026	\$3,600
2027	\$3,700
2028	<u>\$3,800</u>
TOTAL (2024-2028)	<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 Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	490	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73 Current
Arbitrage
Calculations

We look forward to providing Keys Cove II 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.**