

**GLADEVIEW WATER CONTROL DISTRICT**

**Annual Financial Report**

**September 30, 2018**

GLADEVIEW WATER CONTROL DISTRICT  
Table of Contents  
September 30, 2018

	<u>Pages</u>
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-7
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet - Governmental Funds	10
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	11
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	13
Notes to Financial Statements	14-22
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	23
Notes to Required Supplementary Information	24
Other Reports	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	25-26
Independent Accountant's Report on Compliance with Section 218.415, Florida Statutes	27
Management Letter Required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida	28-29
Auditee's Response to Auditor's Report and Management Letter	30

**BOY, MILLER, KISKER & PERRY, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

401 SOUTH W.C. OWEN AVENUE  
P.O. BOX 488  
CLEWISTON, FLORIDA 33440

---

(863) 983-5144  
(863) 983-9164  
FAX (863) 983-3765  
bmkcpas@aol.com

JOHN B. BOY, JR., C.P.A.  
DAVID N. MILLER, C.P.A.  
WILLIAM C. KISKER, JR., C.P.A.

90 YEOMANS AVENUE  
P.O. BOX 490  
LABELLE, FLORIDA 33975

---

(863) 675-3777  
FAX (863) 675-0576  
bmkcpas@aol.com

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors  
Gladeview Water Control District  
Belle Glade, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of Gladeview Water Control District, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Gladeview Water Control District, as of September 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-7 and budgetary comparison information on pages 23-24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2019, on our consideration of Gladeview Water Control District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Gladeview Water Control District's internal control over financial reporting and compliance.

*Bay, Miller, Kisher & Perry, P.A.*

Clewiston, Florida  
June 20, 2019

## **MANAGEMENT’S DISCUSSION AND ANALYSIS**

Our discussion and analysis of Gladeview Water Control District (“District”) provides a narrative overview of the District’s financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District’s Independent Auditor’s Report, basic financial statements, accompanying notes, and supplementary information to the basic financial statements.

This District is governed by a three member Board of Supervisors. The Board members are elected by the landowners of the District for three year terms. The Board has hired four consultants to represent the interests of the District; an engineer, an attorney, a financial consultant, and an auditor. The attorney also serves as the manager to provide for the administration of the various District operations. The District has no employees.

### **FINANCIAL AND DISTRICT HIGHLIGHTS**

#### Financial Highlights

- The assets of the District exceeded its liabilities at the end of the fiscal year ended September 30, 2018, by \$3,402,373. Of this amount, \$738,650 (unrestricted net position) may be used to meet the District’s ongoing operations.
- The District’s total net position increased by \$299,662.
- The District’s total revenue (on an accrual basis) was \$591,336 for the year ended September 30, 2018.
- Total expenses (on an accrual basis) for all of the District’s activities were \$291,674 for the year.

#### District Highlights

- The District made their final payment on their note payable.
- The District is currently in the maintenance mode of operations for the water control facilities of the District.

### **OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District’s financial statements. The District’s basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District’s finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

## **OVERVIEW OF FINANCIAL STATEMENTS (continued)**

### Government-Wide Financial Statements (continued)

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and water control functions.

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. (See pages 11 and 13)

The District maintains one governmental fund for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund which is considered to be a major fund.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with the budget. (See page 23)

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Assets exceeded liabilities by \$3,402,373 for the fiscal year ended September 30, 2018. The largest assets include cash and investments, and capital assets which are approximately 22% and 78% of the District's total assets, respectively.

The District uses capital assets to provide services to its landowners, therefore these assets are not available for future spending. The remaining unrestricted net position, \$738,650, may be used to meet the District's ongoing operations.

The following table highlights the net position as of September 30, 2018, and 2017:

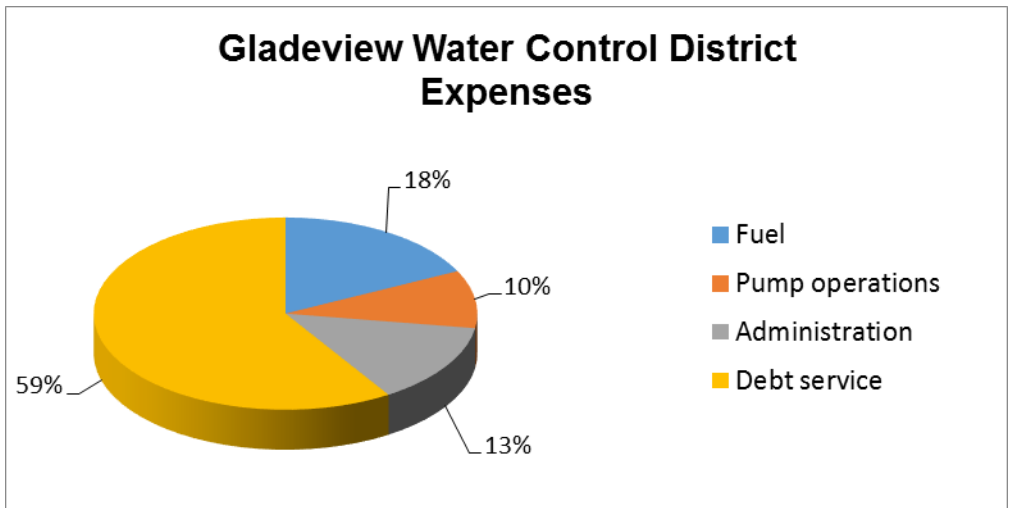
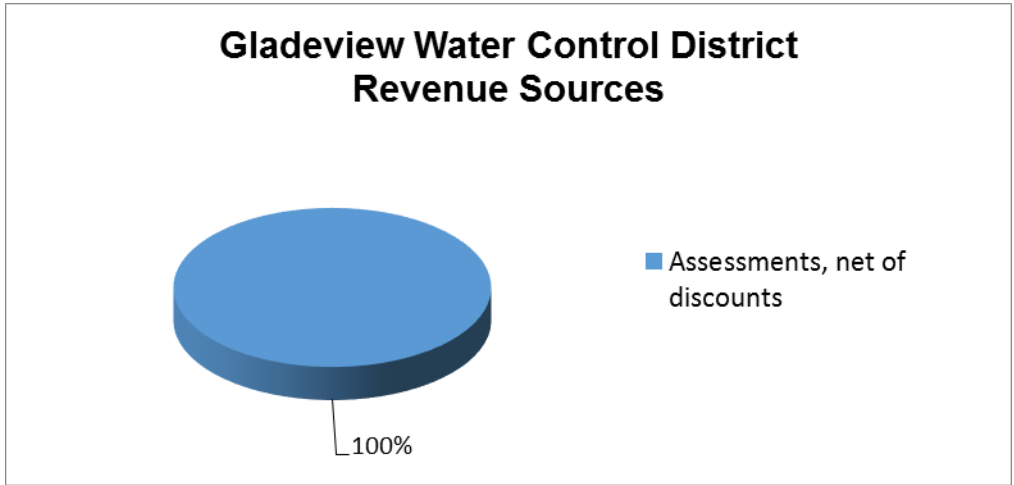
	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	\$ 741,607	\$ 592,956
Receivables	2,016	3,454
Inventory	10,847	10,330
Capital assets	<u>2,663,723</u>	<u>2,757,314</u>
Total assets	<u>3,418,193</u>	<u>3,364,054</u>
Current liabilities	<u>15,820</u>	<u>261,343</u>
Total liabilities	<u>15,820</u>	<u>261,343</u>
Net position		
Invested in capital assets, net of related debt	2,663,723	2,497,610
Restricted for debt service	-	99,200
Unrestricted	<u>738,650</u>	<u>505,901</u>
Total net position	<u>\$ 3,402,373</u>	<u>\$ 3,102,711</u>

The following table highlights the changes in net position for the fiscal years ended September 30, 2018, and 2017:

	<u>2018</u>	<u>2017</u>
Revenues		
General revenues		
Special assessments	\$ 588,807	\$ 627,885
Investment earnings	<u>2,529</u>	<u>558</u>
Total revenues	<u>591,336</u>	<u>628,443</u>
Program expenses		
General government	72,461	99,812
Physical environment	<u>219,213</u>	<u>187,523</u>
Total expenses	<u>291,674</u>	<u>287,335</u>
Increase in net position	299,662	341,108
Net position, beginning of year	<u>3,102,711</u>	<u>2,761,603</u>
Net position, end of year	<u>\$ 3,402,373</u>	<u>\$ 3,102,711</u>

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

The following graphs represent the sources of revenues and expenses for the fiscal year:



**BUDGETARY HIGHLIGHTS**

The District adopted the fiscal year 2017/2018 budget on June 9, 2017, with an assessment rate of \$26 per acre for operations and \$28 per acre for debt service. Total expenditures budgeted for the fiscal year ended September 30, 2018, were \$562,447. Total assessment revenue budgeted was \$575,278.

Total actual expenditures were \$104,660 below budgeted expenditures. This was mainly due to the following:

- Fuel for the pump plants was less than budgeted.

Total actual revenues were \$16,058 over the budgeted revenue. Additional budget comparison information is presented on page 23.



## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### Capital Assets

The District's investment in capital assets for its governmental activities as of September 30, 2018, amounted to \$2,663,723 (net of accumulated depreciation). There were no capital additions during 2018.

The following table summarizes the District's capital assets, net of accumulated depreciation, for the fiscal years ended September 30, 2018, and 2017:

	<u>2018</u>	<u>2017</u>
Land and land improvements	\$ 123,878	\$ 123,878
Other capital assets	<u>2,539,845</u>	<u>2,633,436</u>
Total capital assets, September 30,	<u>\$ 2,663,723</u>	<u>\$ 2,757,314</u>

### Debt Administration

The following table presents the District's total outstanding debt for the fiscal years ended September 30, 2018, and 2017:

	<u>2018</u>	<u>2017</u>
Accounts payable	\$ 15,820	\$ 1,639
Bank loan	<u>-</u>	<u>259,704</u>
Total outstanding debt, September 30,	<u>\$ 15,820</u>	<u>\$ 261,343</u>

## **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our readers with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Charles F. Schoech, the District's General Counsel, 1555 Palm Beach Lakes Blvd., West Palm Beach, Florida 33401, Telephone No. (561) 655-0620.

GLADEVIEW WATER CONTROL DISTRICT  
Statement of Net Position  
September 30, 2018

	Governmental Activities
<b>Assets</b>	
Cash and cash equivalents	\$ 741,607
Due from other governments	2,016
Inventory	10,847
Land and land improvements	123,878
Other capital assets, net of accumulated depreciation	2,539,845
<b>Total assets</b>	<b>3,418,193</b>
<b>Liabilities</b>	
<b>Current</b>	
Accounts payable	15,820
<b>Total liabilities</b>	<b>15,820</b>
<b>Net position</b>	
Invested in capital assets, net of related debt	2,663,723
Unrestricted	738,650
<b>Total net position</b>	<b>\$ 3,402,373</b>

See notes to the financial statements.

GLADEVIEW WATER CONTROL DISTRICT  
Statement of Activities  
For the Year Ended September 30, 2018

<u>Functions/Programs</u>	<u>Program Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
			<u>Governmental Activities</u>
Governmental activities			
General government	\$ 72,461	\$ 280,531	\$ 208,070
Physical environment	<u>219,213</u>	<u>308,276</u>	<u>89,063</u>
Total governmental activities	<u>\$ 291,674</u>	<u>\$ 588,807</u>	<u>297,133</u>

General revenues:	
Investment earnings	<u>2,529</u>
Total general revenues	<u>2,529</u>
Change in net position	299,662
Net position - beginning of year	<u>3,102,711</u>
Net position - end of year	<u>\$ 3,402,373</u>

See notes to the financial statements.

GLADEVIEW WATER CONTROL DISTRICT

Balance Sheet  
September 30, 2018

	General Fund
Assets	
Cash and cash equivalents	\$ 741,607
Due from other governments	2,016
Inventory	10,847
Total assets	\$ 754,470
Liabilities and fund balance	
Accounts payable	\$ 15,820
Total liabilities	15,820
Fund balance	
Nonspendable	10,847
Unassigned	727,803
Total fund balance	738,650
Total liabilities and fund balance	\$ 754,470

See notes to the financial statements.

GLADEVIEW WATER CONTROL DISTRICT  
Reconciliation of the Balance Sheet of Governmental  
Funds to the Statement of Net Position  
September 30, 2018

Fund balance - governmental funds \$ 738,650

Amounts reported for governmental activities in the  
statement of net position are different because:

Capital assets used in governmental activities  
are not financial resources and, therefore, are  
not reported in the governmental funds. The  
statement of net position includes those capital  
assets, net of any accumulated depreciation, in  
the net position of the government as a whole.

Cost of capital assets

\$ 3,938,208

Accumulated depreciation

(1,274,485)

2,663,723

Net position of governmental activities

\$ 3,402,373

See notes to the financial statements.

GLADEVIEW WATER CONTROL DISTRICT  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
Governmental Funds  
For the Year Ended September 30, 2018

	General Fund
Revenues	
Assessments, net of discounts	\$ 588,807
Interest income	2,529
Total revenues	591,336
Expenditures	
Current:	
General government	332,165
Physical environment	125,622
Total expenditures	457,787
Excess of revenues over expenditures	133,549
Fund balance - beginning of year	605,101
Fund balance - end of year	\$ 738,650

See notes to the financial statements.

GLADEVIEW WATER CONTROL DISTRICT  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balance of Governmental Funds to the Statement of Activities  
For the Fiscal Year Ended September 30, 2018

Net change in fund balance - total governmental funds	\$ 133,549
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(93,591)
Net effect of various transactions involving loan proceeds and loan repayments	<u>259,704</u>
Change in net position of governmental activities	<u>\$ 299,662</u>

See notes to the financial statements.

GLADEVIEW WATER CONTROL DISTRICT  
Notes to Financial Statements  
September 30, 2018

The accounting methods and procedures adopted by Gladeview Water Control District (the District) conform to generally accepted accounting principles as applied to governmental entities. The following notes to the financial statements are an integral part of the District's Annual Financial Report.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Entity**

Gladeview Water Control District was created by Florida Statutes, Chapter 9982, Acts of 1923. The operations of the District are fundamentally governed by special acts pertaining to the District, which have been codified by Chapter 2001-310, Laws of Florida, Acts of 2001.

The District is an independent special district created pursuant to the method authorized in Chapter 298 of the Florida Statutes. A three-member Board of Supervisors elected by the landowners of the District governs the District. The Board administers the policies emanating from its statutory powers and authority.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board (GASB) Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District: therefore, the financial statements include only the operations of the District.

**Basic Financial Statements - Government-Wide Statements**

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's drainage activities and general administrative services are classified as governmental activities.



GLADEVIEW WATER CONTROL DISTRICT  
Notes to Financial Statements  
September 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basic Financial Statements - Government-Wide Statements (continued)

In the government-wide Statement of Net Position, the governmental activities columns are presented on a consolidated basis by column, and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of the District's functions and activities. The functions are also supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues (assessments), operating and capital grants. Program revenues must be directly associated with the District's functions and activities.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Basic Financial Statements - Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflow of resources, liabilities, deferred inflow of resources, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The General Fund, the only fund of the District, is a governmental fund and is considered a major fund in these financial statements.

The following fund types are used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental fund of the District:

General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

GLADEVIEW WATER CONTROL DISTRICT  
Notes to Financial Statements  
September 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Full Accrual

The governmental activities in the government-wide financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after the year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Deposits and Investments

For financial reporting purposes, the District considers cash and cash equivalents to be cash on hand, cash in banks, certificates of deposit, regardless of maturity, and short-term investments with maturities less than three months when acquired.

District investments with a maturity of one year or less when purchased are stated at cost or amortized cost. District investments with a maturity greater than one year are stated at fair value in accordance with GASB Statement No. 31.

The District does not have an adopted investment policy since it follows Florida Statute 218.45 for investment decisions. Florida Statutes authorize investments that include money market accounts, savings accounts, and certificates of deposit at banks certified as qualified public depositories by the State of Florida, repurchase agreements, Florida PRIME, obligations of the U.S. Government, governmental agencies guaranteed by the U.S. Government, and certain bond mutual funds.

The District follows state statutes for allowable investments. However, state statutes do not specifically address the risks disclosed in GASB No. 40. No policy exists for the following risks: credit risk, custodial risk, concentration of credit risk, interest rate risk, and foreign currency risk.

Investments consist of interest-bearing bank accounts at financial institutions that qualify as public depositories. These funds are insured by the Federal Deposit Insurance Corporation or by collateral pursuant to the Florida Securities for Public Deposits Act (Florida Statutes 280).

GLADEVIEW WATER CONTROL DISTRICT  
Notes to Financial Statements  
September 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables

All receivables are reported at their gross value and where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Inventories

Inventories in the governmental activities consist of expendable fuel held for the District's use and are carried at cost using the first-in, first-out method.

Capital Assets

Capital assets purchased or acquired are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following useful lives:

Buildings	15 - 30 years
Machinery and equipment	5 - 10 years
Improvements	10 - 20 years
General infrastructure	10 - 50 years

GASB Statement No. 34 requires the District to report and depreciate new infrastructure assets. Infrastructure assets include roads, bridges, canals, and pumping stations. These infrastructure assets are likely to be the largest asset class of the District. Neither their historical cost nor related depreciation had historically been reported in the financial statements prior to September 30, 2003. The District is classified as a Phase 3 Government in accordance with the definitions contained in GASB 34. A Phase 3 Government is not required to report their major general infrastructure assets retroactively. The District elected to report their general infrastructure assets on a prospective basis beginning September 30, 2003.

Net Position and Fund Balance

Government-Wide Net Position

Government-Wide net position is divided into three categories:

- Net investment in capital assets - consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding and was used to finance those assets.
- Restricted - consist of amounts constrained to specific purposes by their providers (such as grantors, bondholders, higher levels of government, and contributors), through constitutional provisions, by enabling legislation, or contributor restrictions.
- Unrestricted - all other net position is reported in this category.

GLADEVIEW WATER CONTROL DISTRICT  
Notes to Financial Statements  
September 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position and Fund Balance (continued)

Governmental Fund Balances

Governmental fund balances consist of the following:

- Non-spendable - amounts that are not in spendable form (such as prepaid expenses, or long term investments) or are required to be maintained intact.
- Restricted - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed - amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. Board members) and its highest level action (i.e. Resolution). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- Assigned - amounts the District intends to use for a specific purpose. Intent can be expressed by the Board of Supervisors.
- Unassigned - amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the policy of the District to generally consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the policy of the District that committed amounts would be reduced first, followed by assigned amounts. In both instances, when a proposed expenditure is made with specific balances identified as the source of the funding, that specific fund balance will be used.

Revenues

Substantially all governmental fund revenues are accrued. Assessments are billed and collected within the same period in which the taxes are levied. Subsidies and grants which finance either capital or current operations, are reported as non-operating revenue based on GASB Statement No. 33. In applying GASB Statement No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

Expenditures

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported for governmental activities in the period the inventory items are used, rather than in the period purchased.

GLADEVIEW WATER CONTROL DISTRICT  
Notes to Financial Statements  
September 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capitalization Policy

The capitalization policy of the District is to capitalize all assets with a cost of \$750 or more with an expected life of two years or more.

Use of Estimates

The preparation of financial statements in conformity with the U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Date of Management's Review

Management has evaluated subsequent events through June 20, 2019, the date on which the financial statements were available to be issued.

Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. During June, the Chairman submits to the Board of Supervisors a proposed operating budget for the upcoming fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. A landowners' hearing is held to obtain comments.
3. Subsequent to the landowners' meeting, the Board legally adopts the budget.
4. All budget changes must be approved by the Board of Supervisors.
5. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles.
6. Total budgeted amounts reflect all amendments approved by the Board of Supervisors. Line item changes made during the year were approved by the Board of Supervisors.

Encumbrances

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed in the District's accounting system.

GLADEVIEW WATER CONTROL DISTRICT  
Notes to Financial Statements  
September 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

New Accounting Principle

Effective September 30, 2018, the District adopted the provisions of Governmental Accounting Standards Board Statement No. 75 "*Accounting and Financial Reporting for Post Employment Benefits Other Than Pensions (OPEB)*" (Statement No. 75). This accounting standard requires the District to report its actuarially determined net OPEB liability, which was determined to be zero, in the government-wide financial statements of the District as of September 30, 2018.

NOTE 2 - ASSESSMENTS

The assessment levy of the District is established by the Board of Supervisors, and becomes an enforceable lien on the property on January 1 of the following year. On June 9, 2017, the District levied an assessment rate of \$26 per acre for operations and \$28 per acre for debt service for the fiscal year ended September 30, 2018.

All assessments are due and payable on November 1 of each year or as soon thereafter as the tax roll is delivered to the county tax collector. Liens are placed on property as of January 1. All unpaid assessments become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The assessments paid in March are without discount.

On or prior to June 1 following the assessment year, certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest of 18% per year or at any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. Unsold certificates become the property of the District, earning interest at a rate of 18% per year.

NOTE 3 - CASH, DEPOSITS, AND INVESTMENTS

Deposits in Banks

At September 30, 2018, the carrying amount of the District's noninterest-bearing and interest-bearing bank accounts was \$741,607 and the banks' balances were \$741,607. The difference was due to checks that had been written but not yet paid by the banks and deposits in transit.

These deposits are insured by the Federal Deposit Insurance Corporation or by collateral pursuant to the Florida Security for Public Deposits Act (Florida Statutes Chapter 280). Under this Act, financial institutions that qualify as public depositories pledge securities that have a market value equal to 50% - 125% of the average daily balance for each month of all public deposits in excess of applicable deposit insurance. The Public Depository Security Trust Fund has a procedure to allocate and recover losses in the event of default or insolvency. When public deposits are made in accordance with Chapter 280, no public depositor shall be liable for any loss thereof.

GLADEVIEW WATER CONTROL DISTRICT  
Notes to Financial Statements  
September 30, 2018

NOTE 3 - CASH, DEPOSITS, AND INVESTMENTS (continued)

Investments

Due to the District's use of short-term interest-bearing bank accounts in financial institutions that are covered by federal depository insurance or collateral pledged under Florida Statutes Chapter 280, it is considered that credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk to these assets are nominal or nonexistent.

During the year, investments consisted of interest-bearing bank accounts that had a carrying amount and market value of \$741,607 as of September 30, 2018.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018, was as follows:

	<b>Balance October 1, 2017</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance September 30, 2018</b>
Land and land improvements	\$ 123,878	\$ -	\$ -	\$ 123,878
Canals and laterals	95,333	-	-	95,333
Roads and right-of-ways	6,000	-	-	6,000
Pump station facility	3,704,782	-	-	3,704,782
Equipment	<u>8,215</u>	<u>-</u>	<u>-</u>	<u>8,215</u>
	3,938,208	-	-	3,938,208
Less accumulated depreciation	<u>1,180,894</u>	<u>93,591</u>	<u>-</u>	<u>1,274,485</u>
	<u>\$2,757,314</u>	<u>\$ (93,591)</u>	<u>\$ -</u>	<u>\$2,663,723</u>

NOTE 5 - FUND BALANCE/NET POSITION

Classifications of the fund balance and restrictions of the net position of the District are created to either (1) satisfy intentions that require a portion of the fund balance/net position be segregated, or (2) identify the portion of the fund balance/net position that is not appropriable for future expenditures. A specific classification of the fund balance is as follows:

Non-spendable Fund Balance

This classification was created to represent the portion of the fund balance that is not available for current expenditure because the amount is not in spendable form. This amount is represented by fuel inventory.

GLADEVIEW WATER CONTROL DISTRICT  
Notes to Financial Statements  
September 30, 2018

NOTE 6 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through June 20, 2019, which is the date the financial statements were available to be issued to the District.



GLADEVIEW WATER CONTROL DISTRICT  
Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual - General Fund  
For the Year Ended September 30, 2018

	Budget		Actual	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues				
Assessments, net of discounts				
Operating	\$ 272,418	\$ 272,418	\$ 280,531	\$ 8,113
Debt service	299,360	299,360	308,276	8,916
Interest income	3,500	3,500	2,529	(971)
Total revenues	<u>575,278</u>	<u>575,278</u>	<u>591,336</u>	<u>16,058</u>
Expenditures				
General government				
Legal fees	35,000	85,000	40,942	44,058
Engineering fees	8,000	6,500	6,470	30
Financial	5,000	5,000	5,000	-
Audit fees	5,000	5,000	4,150	850
Office supplies and expenses	3,000	4,500	4,112	388
Assessing and collection fees	11,547	3,000	1,328	1,672
Debt service interest	108,004	22,551	10,459	12,092
Debt service principal	180,896	260,896	259,704	1,192
Total general government	<u>356,447</u>	<u>392,447</u>	<u>332,165</u>	<u>60,282</u>
Physical environment				
Fuel	153,000	98,000	81,124	16,876
Pump operation	21,000	40,000	36,127	3,873
Monitoring	10,000	10,000	8,371	1,629
Canal Maintenance	5,000	5,000	-	5,000
Contingency	2,000	2,000	-	2,000
Pump maintenance and repair	15,000	15,000	-	15,000
Total physical environment	<u>206,000</u>	<u>170,000</u>	<u>125,622</u>	<u>44,378</u>
Total expenditures	<u>562,447</u>	<u>562,447</u>	<u>457,787</u>	<u>104,660</u>
Excess of revenues over expenditures	<u>\$ 12,831</u>	<u>\$ 12,831</u>	133,549	<u>\$ 120,718</u>
Fund balance, beginning of year			605,101	
Fund balance, end of year			<u>\$ 738,650</u>	

GLADEVIEW WATER CONTROL DISTRICT  
Notes to Required Supplementary Information  
September 30, 2018

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual General Fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.

Actual General Fund expenditures for the fiscal year ended September 30, 2018, were less than appropriations due primarily to anticipated costs which were not incurred in the current fiscal year.

**BOY, MILLER, KISKER & PERRY, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

401 SOUTH W.C. OWEN AVENUE  
P.O. BOX 488  
CLEWISTON, FLORIDA 33440

---

(863) 983-5144  
(863) 983-9164  
FAX (863) 983-3765  
bmkpcpas@aol.com

JOHN B. BOY, JR., C.P.A.  
DAVID N. MILLER, C.P.A.  
WILLIAM C. KISKER, JR., C.P.A.

90 YEOMANS AVENUE  
P.O. BOX 490  
LABELLE, FLORIDA 33975

---

(863) 675-3777  
FAX (863) 675-0576  
bmkpcpas@aol.com

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT  
AUDITING STANDARDS*

Board of Supervisors  
Gladeview Water Control District  
Belle Glade, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Gladeview Water Control District, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise Gladeview Water Control District's basic financial statements and have issued our report thereon dated June 20, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Gladeview Water Control District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Gladeview Water Control District's internal control. Accordingly, we do not express an opinion on the effectiveness of Gladeview Water Control District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Gladeview Water Control District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bay, Miller, Kisher & Perry, P.A.*

Clewiston, Florida  
June 20, 2019

**BOY, MILLER, KISKER & PERRY, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

401 SOUTH W.C. OWEN AVENUE  
P.O. BOX 488  
CLEWISTON, FLORIDA 33440

(863) 983-5144  
(863) 983-9164  
FAX (863) 983-3765  
bmkpcpas@aol.com

JOHN B. BOY, JR., C.P.A.  
DAVID N. MILLER, C.P.A.  
WILLIAM C. KISKER, JR., C.P.A.

90 YEOMANS AVENUE  
P.O. BOX 490  
LABELLE, FLORIDA 33975

(863) 675-3777  
FAX (863) 675-0576  
bmkpcpas@aol.com

**MEMBERS**  
**AMERICAN INSTITUTE OF**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
  
**FLORIDA INSTITUTE OF**  
**CERTIFIED PUBLIC ACCOUNTANTS**

INDEPENDENT ACCOUNTANT'S REPORT  
ON COMPLIANCE WITH SECTION 218.415,  
FLORIDA STATUTES

Board of Supervisors  
Gladeview Water Control District  
Belle Glade, Florida

We have examined Gladeview Water Control District's compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10)(a) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2018. Management is responsible for Gladeview Water Control District's compliance with those requirements. Our responsibility is to express an opinion on Gladeview Water Control District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Gladeview Water Control District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Gladeview Water Control District complied with the specific requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risk of noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on Gladeview Water Control District's compliance with specified requirements.

In our opinion, Gladeview Water Control District complied, in all material respects, with the requirements of Section 218.415, Florida Statutes for the fiscal year ended September 30, 2018.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Boy, Miller, Kisker & Perry, P.A.*

Clewiston, Florida  
June 20, 2019

**BOY, MILLER, KISKER & PERRY, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

401 SOUTH W.C. OWEN AVENUE  
P.O. BOX 488  
CLEWISTON, FLORIDA 33440

---

(863) 983-5144  
(863) 983-9164  
FAX (863) 983-3765  
bmkpcpas@aol.com

JOHN B. BOY, JR., C.P.A.  
DAVID N. MILLER, C.P.A.  
WILLIAM C. KISKER, JR., C.P.A.

90 YEOMANS AVENUE  
P.O. BOX 490  
LABELLE, FLORIDA 33975

---

(863) 675-3777  
FAX (863) 675-0576  
bmkpcpas@aol.com

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MANAGEMENT LETTER IN ACCORDANCE WITH  
THE RULES OF THE AUDITOR GENERAL OF THE  
STATE OF FLORIDA

Board of Supervisors  
Gladeview Water Control District  
Belle Glade, Florida

### **Report on the Financial Statements**

We have audited the financial statements of Gladeview Water Control District, as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated June 20, 2019.

### **Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures (if any) in those reports and schedule, which are dated June 22, 2018, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding annual financial audit report.

### **Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The name and legal authority for the District is disclosed in the notes to the financial statements. There were no component units related to Gladeview Water Control District.

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Gladeview Water Control District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that Gladeview Water Control District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Gladeview Water Control District. It is management's responsibility to monitor Gladeview Water Control District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires to communicate noncompliance with provisions of the contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Bay, Miller, Kisker & Perry, P.A.*

Clewiston, Florida  
June 20, 2019

# GLADEVIEW WATER CONTROL DISTRICT

ELECTED BOARD OF SUPERVISORS  
STEVE L. WILLIAMS, PRESIDENT  
RYAN ROTH, SUPERVISOR  
ANTONIO DECORRAL, SUPERVISOR

AN INDEPENDENT SPECIAL DISTRICT  
& POLITICAL SUBDIVISION OF  
THE STATE OF FLORIDA

1555 PALM BEACH LAKES BLVD.  
SUITE 1200  
WEST PALM BEACH, FLORIDA 33401

THOMAS C. PERRY, ENGINEER  
CHARLES F. SCHOECH, SECRETARY,  
TREASURER, ADMINISTRATOR  
& GENERAL COUNSEL

TELEPHONE: (561) 655-0620  
TELECOPIER: (561) 655-3775

June 20, 2019

## AUDITEE'S RESPONSE TO AUDITOR'S REPORT AND MANAGEMENT LETTER

Sherrill F. Norman, CPA  
Auditor General  
State of Florida

Re: Fiscal Year 2017-2018

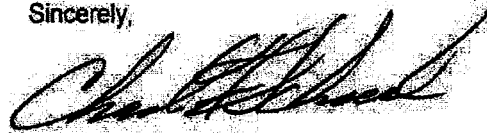
Dear Ms. Norman,

The Rules of the Auditor General (Section 10.558(1)) require the audit report to include a written statement of explanation, including corrective action to be taken, or a rebuttal regarding any deficiencies cited in the auditors' report and management letter.

There were no deficiencies cited in the current year auditor's reports or management letter.

If you need additional information, please contact our office.

Sincerely,



Charles F. Schoech  
Secretary, Treasurer and  
Counsel for the District  
Gladeview Water Control District