



## Captiva Erosion Prevention District

May 11<sup>th</sup>, 2020 Board Meeting

Date: Monday, May 11<sup>th</sup>, 2020

Time: 1:00 p.m.

Location: Remote Via Zoom Meeting



## Captiva Erosion Prevention District

### Board Meeting Agenda

Date: Monday, May 11<sup>th</sup>, 2020

Time: 1:00 p.m.

Location: Remote Via Zoom Meeting

Instructions: **VIRTUAL MEETING**. Remotely attend the virtual May Board Meeting Monday, 5.11.2020 at 1 PM through any computer device or phone type.

Join Zoom Meeting Per Computer:

<https://us02web.zoom.us/j/86387270439?pwd=a1JVWGICTEU3dkxscjVhVnladDJZUT09>

Meeting ID: 863 8727 0439

Password: 122431

Join Zoom Meeting Per Phone:

3017158592

Meeting ID: 863 8727 0439

Password: 122431

**I. Call To Order**

**II. Roll Call**

- III. Approval Of Minutes For April 13<sup>th</sup>, 2020 CEPD Board Meeting**
- IV. Approval Of Minutes For April 23<sup>rd</sup>, 2020 CEPD Briefing Meeting**
- V. Public Comments**
- VI. Financial Reports April 2020**
- VII. Discussion Items**
  - a) **Captiva Beaches Reopened 4.29.2020**
  - b) **Status of Parking Lot / Attendants**
  - c) **CEPD Emergency Resolution 2020-2 COVID-19 Concluded**
  - d) **Administrative Report:**
    - Draft Audit**
    - Bathroom Project Update**
    - LGFR – APTIM Hourly Support Contract**
    - Newsletter Review**
    - 5<sup>th</sup> 3<sup>rd</sup> Loan Payoff (2014)**
    - Operating Line (LOC) Setup**
    - TRIM (FY20/21)**
    - Bed Tax Update**
    - Office Operations**
- VIII. Public Comments**
- IX. New Business**
- X. Commissioners' Comments**
- XI. Adjournment**

In accordance with the Americans with Disability Act and F.S. 286.26; any person with a disability requiring any additional reasonable accommodation to participate in this meeting should call Kimmy Foulds CEPD Assistant Administrator at phone 239.472.2472 or email a written request to [kimmy@mycepd.com](mailto:kimmy@mycepd.com). One or more elected or appointed local government officials, including but not limited to the Captiva Erosion Prevention District, maybe in attendance at this meeting. Any person who decides to appeal any decision of the Board of Commissioners with respect to any matter considered at this meeting will need a record of the proceedings and for such purposes may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The law does not require the CEPD to transcribe verbatim minutes; therefore, the applicant must make the necessary arrangements with a private reporter or private reporting firm and bear the resulting expense.



## Captiva Erosion Prevention District

May 11<sup>th</sup>, 2020 Board Meeting

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## **Captiva Erosion Prevention District Board Meeting Minutes**

April 13<sup>th</sup>, 2020

### **I. Call To Order**

Chairman Mike Mullins called to order the regular meeting of the Captiva Erosion Prevention District (CEPD) at 1:00 p.m. on April 13<sup>th</sup>, 2020 via a virtual meeting through Zoom.

### **II. Roll Call**

Chairman Mike Mullins affirmed that the regular board meeting was open to the public and acknowledged public attendance at the virtual meeting. Chairman Mike Mullins conducted a roll call of Commissioners.

The following persons were present:

Commissioners: Chairman Mike Mullins, Vice Chairman Bob Walter, Secretary Harry Kaiser, Treasurer Richard Pyle and Commissioner Michael Lanigan.

CEPD Staff: Administrator Joe Wagenti and Assistant Administrator Kimmy Foulds.

The following person was present to represent CEPD: Ralf Brookes, CEPD Attorney.

The following person was present as representation of the Sanibel/Captiva Road Protection project:  
Joel Caouette from the City of Sanibel.

### **III. Approval Of Minutes For March 9<sup>th</sup>, 2020 Board Meeting Minutes**

There was a question for clarity regarding the documentary information.

Chairman Mike Mullins explained the \$10,000 reference pertaining to the documentary and said that an amendment would be made to refer to the \$10,000 for CEPD to have access to editing footage in the documentary.

Secretary Harry Kaiser motioned to accept the minutes as dispensed, with the amendment to refer to the Board having access to the editing footage. Treasurer Richard Pyle seconded the motion. Motion to accept the March 9<sup>th</sup>, 2020 Board meeting minutes, with the amendment, passed unanimously.

### **IV. Approval Of Minutes For March 19<sup>th</sup>, 2020 CEPD Emergency Board Meeting COVID-19 Minutes**

Secretary Harry Kaiser motioned to accept the minutes of the CEPD Emergency Board meeting COVID-19 as dispensed and printed. Treasurer Richard Pyle seconded the motion. Motion to accept the March 19<sup>th</sup>, 2020 CEPD Emergency Board meeting COVID-19 minutes passed unanimously.

### **V. Public Comments**

The Sanibel/Captiva Road Protection project was discussed with Joel Caouette from the City of Sanibel. Mr. Caouette updated the CEPD Board of completing the project by May 1<sup>st</sup> with a strategy for landscaping during the raining season with low, fast growing vegetation to retain sand. Commissioner Michael Lanigan inquired if the pole that size was part of Sanibel. Mr. Caouette confirmed that the pole was not in the scope of work for Sanibel, the pole was independent from Sanibel and was from LCEC.

### **VI. Financial Reports March 2020**

Treasurer Richard Pyle pointed out that the parking lot revenue was approximately \$32,000 in March, compared to \$28,000 a year ago; and April revenue for the parking lot will be zero.

CEPD Administrator Joe Wagenti affirmed that April revenue from the parking lot will be the biggest hit. He stated that the DEP permit will be finalized in the next week or two and all the criteria has been met for the parking lot from the first review. Chairman Mike Mullins added that CEPD hopes to get everything done in the parking lot before the parking lot is open again.

Treasurer Richard Pyle announced that on 4.13.2020, CEPD moved \$237,750 out of Florida PRIME and invested \$436,750 into treasury notes for 2022. Treasurer Richard Pyle stated by investing cash with more interest, this made CEPD's checking account an excess of \$200,000 and over \$3.8 million in treasury bills.

Office expenditures were communicated; along with TDC monies, FEMA and bed tax. CEPD Administrator Joe Wagenti voiced the CEPD prosperity program to list vendors and contractors suspended or eliminated during the shutdown during COVID-19. Treasurer Richard Pyle confirmed that he reviews the office budget every month, works closely with Mr. Wagenti on check signing and overall, the office has done a great job in generating revenue to put in reserves and in operations.

## **VII. Discussion Items**

a) **Beach Brief 003-20 Beach Survey**

b) **Public Comments From Beach Brief 003-20 Beach Survey**

CEPD Administrator Joe Wagenti voiced that the Beach Brief and Public Survey were informative documents that would be part of the minutes for public review.

c) **CEPD Emergency Resolution 2020-2 COVID-19**

CEPD Administrator Joe Wagenti asked the Board if the CEPD Emergency Resolution 2020-2 COVID-19 should be amended per Section 5 wording "every seven (7) days" be eliminated.

Evaluation of the Emergency Resolution transpired. CEPD Attorney Ralf Brookes described the theories behind the wording phrase with examples cited from state and local governments. He commented that CEPD is on uncharted territory and suggested the safest way without challenges, is to revisit and leave the "every seven (7) days" in the resolution.

Chairman Mike Mullins conferred that he was inclined to go along with the legal advice, be conservative and motioned to stay with the original resolution to renew “every seven (7) days.” Treasurer Richard Pyle seconded the motion and the motion passed unanimously.

d) **CEPD Administrator Report**

CEPD Office Staff Update: CEPD Administrator Joe Wagenti articulated that he will remain working in the CEPD office, Kimmy Foulds has been working remotely and John Riegert has not been working for CEPD for the time being.

CEPD Vendors' Update: CEPD Administrator Joe Wagenti detailed the CEPD austerity program pertaining to vendors. He mentioned that he removed the portable bathrooms from the parking lot with directives to start the service later. As well as, he reduced the rate of the parking lot maintenance by half the cost to continue beach maintenance and picking up trash every day.

CEPD Attorney Ralf Brookes Update: CEPD Administrator Joe Wagenti asked the Board to approve the proposed letter CEPD Attorney Ralf Brookes compiled regarding bed tax that will be sent to the state and Lee County.

Chairman Mike Mullins provided a background in the bed tax history with CEPD and pointed out that there have been conversations regarding LGFR with public access. He proposed if CEPD previously put anything in writing to Lee County asking about bed tax in Captiva. CEPD Administrator Joe Wagenti replied he reached out to Lee County by email last year and received a response with a statement citing a statute, without an answer.

Treasurer Richard Pyle made a motion to approve and send the bed tax letter to the addresses. Chairman Mike Mullins stated he wanted the bed tax inquiry to be on record and seconded the motion. The motion was approved unanimously.

Partners In Progress Report Bob Gray: CEPD Administrator Joe Wagenti verified that he and Bob Gray have been working on a SOP for an emergency plan. He added that due to the COVID-19, the CEPD office was forced to work remotely and be accessible. Chairman Mike Mullins agreed with the idea of working remotely and was in favor to be a virtual office, using the cloud and internet.



e) **TDC Report And APTIM Contract**

CEPD Administrator Joe Wagenti expressed that the TDC grant for 2019/2020 was for the major project to begin October 1<sup>st</sup>, 2020. He asked the Board if the project could be postponed until further clarification would be gathered from other consultants, other ideas and voiced that LGFR rules have changed the last six (6) months.

Deliberations took place pertaining to the APTIM contract, funding and specifics about several tasks that have been reported as statuses but have not been delivered. Chairman Mike Mullins established that the CEPD would hold a public Briefing Meeting to discuss the philosophy and details regarding the APTIM report with Sanibel.

**VIII. New Business**

Chairman Mike Mullins asked for new business items. There were not any new business topics for discussion.

**IX. Commissioners' Comments**

Chairman Mike Mullins thanked everyone for attending the Board meeting.

**X. Adjournment**

Chairman Mike Mullins adjourned the Board meeting at 2:38 p.m.



## **Captiva Erosion Prevention District Briefing Meeting Minutes**

April 23<sup>rd</sup>, 2020

### **I. Call To Order**

Chairman Mike Mullins called to order the Briefing meeting of the Captiva Erosion Prevention District (CEPD) at 1:00 p.m. on April 23<sup>rd</sup>, 2020 via a virtual meeting through Zoom.

### **II. Roll Call**

Chairman Mike Mullins assured that the virtual Briefing meeting was open to the public; and the Board would discuss ideas but not have authority to vote and the meeting was not a policy holding meeting. Chairman Mike Mullins conducted a roll call of Commissioners.

The following persons were present:

Commissioners: Chairman Mike Mullins, Vice Chairman Bob Walter and Commissioner Michael Lanigan.

CEPD Staff: Administrator Joe Wagenti and Assistant Administrator Kimmy Foulds.

The following persons were not present:

Commissioners: Secretary Harry Kaiser and Treasurer Richard Pyle.

The following person was present to represent CEPD: Ralf Brookes, CEPD Attorney.

The following persons were present as representation of the Sanibel/Captiva Road Protection project:

James Evans and Joel Caouette from the City of Sanibel.

### **III. Discussion Items**

a) **Beach Closure Update**

Chairman Mike Mullins asked if the topic of not opening the beaches have been on Sanibel's agenda. He ended the subject verbalizing, "not on Sanibel's agenda."

b) **Inter Local Agreement Discussion With Sanibel**

Chairman Mike Mullins opened the discussion with James Evans and Joel Caouette from the City of Sanibel; and invited dialogue about the inter local agreement with Sanibel. As well as, he added to engage conversations about Aptim, CAC and TDC funding.

James Evans affirmed that responses were all positive with design and permitting on CEPD's upcoming project direction and looking forward to addressing the issues of sea level rise. He continued to convey that the inter local agreement will be in a spirit of partnerships with CEPD, City of Sanibel and Lee County.

Chairman Mike Mullins projected CEPD is eager to commence the project early next Spring. And, he said, based on erosion rates slowing, dredging would be a big part of the project and cost would be in a range CEPD could afford but would wait until COVID-19 settles down.

Discussions regarding TDC funding, Aptim; and bed tax confidential details with probabilities transpired.

### **IV. Commissioners' Comments**

Chairman Mike Mullins thanked everyone for attending the Zoom Briefing meeting and acknowledged City of Sanibel's Councilwoman, Holly Smith, for joining the virtual meeting.

### **V. Adjournment**

Chairman Mike Mullins adjourned the Briefing meeting at 1:31 p.m.

3:20 PM  
 5/7/2020  
 Prepared by: JS

**Captiva Erosion Prevention District**  
 General Fund - Budget Performance Summary  
 For the One and Seven Months Ended April 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - April '20	Budget - April '20	Actual - April '19	Budget - April '19	Actual YTD	YTD Budget	YTD Variance	Annual Budget	Residual Budget
Ordinary Income/Expense									
Income									
Ad Valorem Tax	\$ 17,384.94	\$ 53,183.33	\$ 14,910.17	\$ 16,729.33	\$ 593,572.23	\$ 372,283.33	\$ 221,288.90	\$ 638,200.00	\$ 44,627.77
Interest Income	7.78	20.83	25.47	23.00	130.43	145.83	(15.40)	250.00	119.57
Other Income	0.00	416.67	400.00	400.00	1,400.00	2,916.67	(1,516.67)	5,000.00	3,600.00
Total Income	17,392.72	53,620.83	15,335.64	17,152.33	595,102.66	375,345.83	219,756.83	643,450.00	48,347.34
Expense									
Administrative Expenses	4,264.92	26,525.00	(8,722.03)	19,350.00	51,974.84	185,675.00	(133,700.16)	318,300.00	271,554.60
Capital Outlay	0.00	1,250.00	0.00	500.00	0.00	8,750.00	(8,750.00)	15,000.00	15,000.00
Reserves	0.00	7,220.83	7,473.84	7,473.83	28,883.32	50,545.83	(21,662.51)	86,650.00	57,766.68
Cost of Collecting Ad Valorem	349.06	1,166.67	298.20	250.00	11,810.62	8,166.67	3,643.95	14,000.00	4,000.00
Legal and Professional Fees	16,868.20	17,458.33	19,336.50	12,583.33	104,524.95	122,208.33	(17,683.38)	209,500.00	104,975.05
Total Expense	21,482.18	53,620.83	18,386.51	40,157.16	197,193.73	375,345.83	(178,152.10)	643,450.00	453,296.33
Transfer to Capital Fund	192,926.80	0.00	0.00	0.00	756,416.32	0.00	756,416.32	0.00	0.00
Net Income	<u>\$ (197,016.26)</u>	<u>\$ -</u>	<u>\$ (3,050.87)</u>	<u>\$ (23,004.83)</u>	<u>\$ (358,507.39)</u>	<u>\$ -</u>	<u>\$ (358,507.39)</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE: Residual Budget figures ONLY represent Budgeted Revenue uncollected and Budgeted Expenditures not incurred

**Captiva Erosion Prevention District**  
General Fund - Budget Performance Detail  
For the One and Seven Months Ended April 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - April '20	Budget - April '20	Actual - April '19	Budget - April '19	Actual YTD	YTD Budget	YTD Variance	Annual Budget	Residual Budget
Ordinary Income/Expense									
Income									
Ad Valorem Tax									
Grant Local	\$ -	\$ 3,183.33	\$ -	3,183.33	\$ -	\$ 22,283.33	(22,283.33)	\$ 38,200.00	38,200.00
Ad Valorem Taxes	17,384.94	50,000.00	14,910.17	13,546.00	593,572.23	350,000.00	243,572.23	600,000.00	6,427.77
Total Ad Valorem Tax	17,384.94	53,183.33	14,910.17	16,729.33	593,572.23	372,283.33	221,288.90	638,200.00	44,627.77
Interest Income	7.78	20.83	25.47	23.00	130.43	145.83	(15.40)	250.00	119.57
Other Income	0.00	416.67	400.00	400.00	1,400.00	2,916.67	(1,516.67)	5,000.00	3,600.00
Total Income	17,392.72	53,620.83	15,335.64	17,152.33	595,102.66	375,345.83	219,756.83	643,450.00	48,347.34
Expense									
Administrative Expenses									
Advertising	336.73	333.33	0.00	0.00	3,513.27	2,333.33	1,179.94	4,000.00	486.73
Bank Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bay Side Initiatives	0.00	8,333.33	0.00	0.00	0.00	58,333.33	(58,333.33)	100,000.00	100,000.00
Beach Maintenance Monitor	0.00	3,183.33	0.00	3,100.00	0.00	22,283.33	(22,283.33)	38,200.00	38,200.00
Board Approved Special Projects	0.00	2,500.00	825.00	3,000.00	0.00	17,500.00	(17,500.00)	30,000.00	30,000.00
Board Meeting Expenses	12.78	83.33	0.00	0.00	85.50	583.33	(497.83)	1,000.00	914.50
Copier Lease Expense	239.69	250.00	206.22	150.00	899.99	1,750.00	(850.01)	3,000.00	2,100.01
Dues and Subscriptions	0.00	225.00	0.00	0.00	7,929.44	1,575.00	6,354.44	2,700.00	0.00
General Insurance	0.00	1,208.33	(13,812.00)	0.00	7,570.00	8,458.33	(888.33)	14,500.00	6,930.00
History of CEPD	0.00	3,333.33	0.00	10,000.00	0.00	23,333.33	(23,333.33)	40,000.00	40,000.00
Newsletter Expense	0.00	250.00	0.00	0.00	0.00	1,750.00	(1,750.00)	3,000.00	3,000.00
Office Expense	406.39	750.00	1,097.64	350.00	6,603.08	5,250.00	1,353.08	9,000.00	2,396.92
Postage	79.54	125.00	0.00	50.00	153.84	875.00	(721.16)	1,500.00	1,346.16
Referendum	0.00	541.67	300.00	0.00	0.00	3,791.67	(3,791.67)	6,500.00	6,500.00
Rent Expense	957.60	1,500.00	1,431.05	1,500.00	9,335.84	10,500.00	(1,164.16)	18,000.00	8,664.16
Repairs	0.00	291.67	0.00	250.00	1,989.43	2,041.67	(52.24)	3,500.00	1,510.57
Telephone	1,088.50	408.33	221.34	300.00	2,972.36	2,858.33	114.03	4,900.00	1,927.64
Travel and Per Diem	111.41	1,250.00	0.00	0.00	4,319.22	8,750.00	(4,430.78)	15,000.00	10,680.78
Utilities	154.33	208.33	350.18	150.00	748.80	1,458.33	(709.53)	2,500.00	1,751.20
Warranties	0.00	500.00	0.00	0.00	0.00	3,500.00	(3,500.00)	6,000.00	6,000.00
Website & Computer Maintenance	877.95	1,250.00	658.54	500.00	5,854.07	8,750.00	(2,895.93)	15,000.00	9,145.93
Total Administrative expenses	4,264.92	26,525.00	(8,722.03)	19,350.00	51,974.84	185,675.00	(133,700.16)	318,300.00	271,554.60
Capital outlay									
Equipment Purchases	0.00	1,250.00	0.00	500.00	0.00	8,750.00	(8,750.00)	15,000.00	15,000.00
Total Capital Outlay	0.00	1,250.00	0.00	500.00	0.00	8,750.00	(8,750.00)	15,000.00	15,000.00
Consulting and Professional Fees									
Consulting	11,831.87	11,666.67	9,575.00	9,583.33	75,897.77	81,666.67	(5,768.90)	140,000.00	64,102.23
Professional Fees	5,036.33	5,791.67	9,761.50	3,000.00	28,627.18	40,541.67	(11,914.49)	69,500.00	40,872.82
Total Legal and Professional Fees	16,868.20	17,458.33	19,336.50	12,583.33	104,524.95	122,208.33	(17,683.38)	209,500.00	104,975.05
Cost of Collecting Ad Valorem									
Property Tax Appraiser Fees	0.00	333.33	0.00	0.00	0.00	2,333.33	(2,333.33)	4,000.00	4,000.00
Tax Collector Commissions	349.06	833.33	298.20	250.00	11,810.62	5,833.33	5,977.29	10,000.00	0.00
Total Cost of Collecting Ad Valorem	349.06	1,166.67	298.20	250.00	11,810.62	8,166.67	3,643.95	14,000.00	4,000.00
Reserves									
Operating Reserves	0.00	7,220.83	7,473.84	7,473.83	28,883.32	50,545.83	(21,662.51)	86,650.00	57,766.68
Total Expense	21,482.18	53,620.83	18,386.51	40,157.16	197,193.73	375,345.83	(178,152.10)	643,450.00	446,256.27
Transfer to Capital Fund	192,926.80	0.00	0.00	0.00	756,416.32	0.00	756,416.32	0.00	0.00
Net Income	\$ (197,016.26)	\$ (0.00)	\$ (3,050.87)	\$ (23,004.83)	\$ (358,507.39)	\$ (0.00)	\$ (358,507.39)	\$ -	\$ -

3:21 PM  
5/7/2020  
Prepared: JS

**Captiva Erosion Prevention District**  
Capital Projects Fund - Budget Performance Summary  
For the One and Seven Months Ended April 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - April '20	Budget - April '20	Budget - April '19	Budget - April '19	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Residual Budget
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
Grant Income	\$ -	\$ 54,274.67	\$ -	\$ -	\$ 64,679.75	\$ 379,922.67	\$ (315,242.92)	\$ 651,296.00	\$ 586,616.25
Interest Income	2,873.09	291.67	66.38	51.00	20,501.41	2,041.67	18,459.74	3,500.00	0.00
Other Miscellaneous Income	0.00	0.00	0.00	0.00	4,346.57	0.00	4,346.57	0.00	0.00
Parking Lot Revenue	0.00	28,333.33	41,125.75	38,862.00	188,345.81	198,333.33	(9,987.52)	340,000.00	151,654.19
Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Reserves - General	0.00	7,220.83	7,473.84	7,473.75	28,883.32	50,545.83	(21,662.51)	86,650.00	57,766.68
Special Assessments	19,086.62	23,333.33	24,737.63	31,681.00	316,458.62	163,333.33	153,125.29	280,000.00	5,914.20
<b>Total Income</b>	<b>21,959.71</b>	<b>113,453.83</b>	<b>73,403.60</b>	<b>78,067.75</b>	<b>623,215.48</b>	<b>794,176.83</b>	<b>(170,961.35)</b>	<b>1,361,446.00</b>	<b>801,951.32</b>
<b>Expense</b>									
Advertising	0.00	166.67	0.00	0.00	199.16	1,166.67	(967.51)	2,000.00	1,800.84
Annual Memberships & Fees	0.00	166.67	0.00	0.00	500.00	1,166.67	(666.67)	2,000.00	1,500.00
Bank Service Charges	41.68	0.00	0.00	0.00	579.54	0.00	579.54	0.00	0.00
Capital Expense	0.00	16,452.33	0.00	0.00	0.00	115,166.33	(115,166.33)	197,428.00	197,428.00
Cost of Assessment Collections	0.00	83.33	0.00	0.00	520.65	583.33	(62.68)	1,000.00	479.35
Engineering (CP)	0.00	1,666.67	0.00	0.00	0.00	11,666.67	(11,666.67)	20,000.00	20,000.00
Grant Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	666.67	0.00	0.00	0.00	4,666.67	(4,666.67)	8,000.00	8,000.00
Permit Modifications	0.00	4,166.67	0.00	0.00	0.00	29,166.67	(29,166.67)	50,000.00	50,000.00
Post Hurricane Irma Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parking Lot Expenses	16,012.79	8,483.33	9,008.56	7,705.00	51,145.14	59,383.33	(8,238.19)	101,800.00	60,885.21
Project Management Support	9,878.52	25,500.00	17,866.50	24,083.00	92,135.88	178,500.00	(86,364.12)	306,000.00	213,864.12
Renourishment 2013/14	0.00	17,455.33	1,571.58	0.00	54,756.58	122,187.33	(67,430.75)	209,464.00	201,443.56
Renourishment 2021/2022	0.00	9,833.33	3,255.00	0.00	10,435.00	68,833.33	(58,398.33)	118,000.00	519,452.12
Rent	950.00	625.00	474.24	436.00	4,279.86	4,375.00	(95.14)	7,500.00	3,220.14
Redfish Pass	41,991.87	29,166.67	0.00	0.00	143,472.22	204,166.67	143,472.22	350,000.00	206,527.78
Storage of Records	380.70	233.33	245.89	233.33	2,035.48	1,633.33	402.15	2,800.00	764.52
<b>Total Expense</b>	<b>69,255.56</b>	<b>114,666.00</b>	<b>32,421.77</b>	<b>32,457.33</b>	<b>360,059.51</b>	<b>802,662.00</b>	<b>(238,435.82)</b>	<b>1,375,992.00</b>	<b>1,485,365.64</b>
<b>Other Income/Expense</b>									
Transfer In from General Fund	192,926.80	0.00	0.00	0.00	756,416.32	0.00	756,416.32	0.00	0.00
Discount on Bond	0.00	0.00	0.00	0.00	2,402.17	0.00	0.00	0.00	0.00
Premium on Bond	(17,868.86)	0.00	0.00	0.00	(50,864.56)	0.00	0.00	0.00	0.00
Debt Service - Interest	0.00	(2,166.67)	0.00	0.00	(7,172.60)	(15,166.67)	7,994.07	(26,000.00)	0.00
Debt Service - Principal	0.00	(58,333.33)	0.00	(70,000.00)	0.00	(408,333.33)	408,333.33	(700,000.00)	0.00
<b>Net Income</b>	<b>\$ 127,762.09</b>	<b>\$ (61,712.17)</b>	<b>\$ 40,981.83</b>	<b>\$ (24,389.58)</b>	<b>\$ 963,937.30</b>	<b>\$ (431,985.17)</b>	<b>\$ 531,952.13</b>	<b>\$ (740,546.00)</b>	<b>\$ -</b>

\*\*\*\*NOTE Residual Budget figures ONLY reflect Budgeted Assessments to be collected and Budgeted Costs not yet incurred.

**Captiva Erosion Prevention District**  
Capital Projects Fund - Budget Performance Detail  
For the One and Seven Months Ended April 30, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - April 20	Budget - April 20	Actual - April '19	Budget - April '19	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Residual Budget
Ordinary Income/Expense									
Income									
Grant Income - Local	\$ -	\$ 50,294.83	\$ -	\$ -	\$ 64,679.75	\$ 352,063.83	\$ (287,384.08)	\$ 603,538.00	\$ 538,858.25
Grant Income - State	0.00	3,979.83	0.00	0.00	0.00	27,858.83	(27,858.83)	47,758.00	47,758.00
Grant Income - Federal (FEMA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	2,873.09	291.67	66.38	51.00	20,501.41	2,041.67	18,459.74	3,500.00	0.00
Other Miscellaneous Revenues	0.00	0.00	0.00	0.00	4,346.57	0.00	4,346.57	0.00	0.00
Parking Lot Revenue	0.00	28,333.33	41,125.75	38,862.00	188,345.81	198,333.33	(9,987.52)	340,000.00	151,654.19
Refund Unused Project Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Reserves	0.00	7,220.83	7,473.84	7,473.75	28,883.32	50,545.83	(21,662.51)	86,650.00	57,766.68
Special Assessments									
Special Assessments Principal	19,086.62	20,833.33	24,737.63	29,500.00	292,372.82	145,833.33	146,539.49	250,000.00	0.00
Special Assessments - Interest	0.00	2,500.00	0.00	2,181.00	24,085.80	17,500.00	6,585.80	30,000.00	5,914.20
Total Special Assessments	19,086.62	23,333.33	24,737.63	31,681.00	316,458.62	163,333.33	153,125.29	280,000.00	5,914.20
Total Income	21,959.71	113,453.83	73,403.60	78,067.75	623,215.48	794,176.83	(170,961.35)	1,361,446.00	801,951.32
Expense									
Advertising	0.00	166.67	0.00	0.00	199.16	1,166.67	(967.51)	2,000.00	1,800.84
Annual Memberships & Fees	0.00	166.67	0.00	0.00	500.00	1,166.67	(666.67)	2,000.00	1,500.00
Bank Service Charges	41.68	0.00	0.00	0.00	579.54	0.00	579.54	0.00	0.00
Capital Expense	0.00	16,452.33	0.00	0.00	0.00	115,166.33	(115,166.33)	197,428.00	197,428.00
Cost of Assessment Collections	0.00	83.33	0.00	0.00	520.65	583.33	(62.68)	1,000.00	479.35
Engineering (CP)	0.00	1,666.67	0.00	0.00	0.00	11,666.67	(11,666.67)	20,000.00	20,000.00
Grant Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	666.67	0.00	0.00	0.00	4,666.67	(4,666.67)	8,000.00	8,000.00
Permit Modification	0.00	4,166.67	0.00	0.00	0.00	29,166.67	(29,166.67)	50,000.00	50,000.00
Post Hurricane Irma Survey	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent	950.00	625.00	474.24	436.00	4,279.86	4,375.00	(95.14)	7,500.00	3,220.14
Storage of records	380.70	233.33	245.89	233.33	2,035.48	1,633.33	402.15	2,800.00	764.52
Total General Expense	1,372.38	24,227.33	720.13	669.33	8,114.69	169,591.33	(161,476.64)	290,728.00	283,192.85
Redfish Pass									
Geo-Technical Investigation	41,991.87	29,166.67	0.00	0.00	143,472.22	204,166.67	(60,694.45)	350,000.00	206,527.78
Parking Lot Expenses									
Credit Card Fees	875.84	750.00	1,203.00	1,039.00	6,872.10	5,250.00	1,622.10	9,000.00	2,127.90
Machine Warranty	0.00	116.67	0.00	0.00	0.00	816.67	(816.67)	1,400.00	1,400.00
Parking Lot Equipment	0.00	1,833.33	0.00	0.00	0.00	12,833.33	(12,833.33)	22,000.00	22,000.00
Parking Lot Improvements	5,407.43	0.00	0.00	0.00	6,557.43	0.00	6,557.43	0.00	0.00
Parking Maintenance	4,754.28	3,333.33	531.72	3,500.00	16,781.06	23,333.33	(6,552.27)	40,000.00	23,218.94
Portable Toilets	2,747.92	333.33	4,985.00	575.00	7,672.92	2,333.33	5,339.59	4,000.00	0.00
Signage	0.00	125.00	0.00	0.00	0.00	875.00	(875.00)	1,500.00	1,500.00
Site Prep and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities	300.00	150.00	0.00	50.00	300.00	1,050.00	(750.00)	1,800.00	1,500.00
Sales Tax Expense	1,927.32	1,841.67	2,288.84	2,541.00	12,961.63	12,891.67	69.96	22,100.00	9,138.37
Total Parking Lot Expenses	16,012.79	8,483.33	9,008.56	7,705.00	51,145.14	59,383.33	(8,238.19)	101,800.00	60,885.21
Project Management Support									
Professional Fees	9,878.52	15,666.67	8,291.50	12,083.00	55,192.52	109,666.67	(54,474.15)	188,000.00	132,807.48
Project Consultant	0.00	9,833.33	9,575.00	12,000.00	36,943.36	68,833.33	(31,889.97)	118,000.00	81,056.64
Total Project Management Support	9,878.52	25,500.00	17,866.50	24,083.00	92,135.88	178,500.00	(86,364.12)	306,000.00	213,864.12
Renourishment 2013/14									
Mobilization, Dredging & Fill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Monitoring - Sea Turtle	0.00	17,455.33	0.00	0.00	8,020.44	122,187.33	(114,166.89)	209,464.00	201,443.56
Post Construct Survey & Report	0.00	0.00	0.00	0.00	46,736.14	0.00	46,736.14	0.00	0.00
Beach Maintenance	0.00	0.00	1,571.58	0.00	0.00	0.00	0.00	0.00	0.00
Total Renourishment 2013/14 Design Phase	0.00	17,455.33	1,571.58	0.00	54,756.58	122,187.33	(67,430.75)	209,464.00	201,443.56
Renourishment 2021/2022									
Mail Survey	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Engineering Report/Storm Damage Analysis	0.00	9,833.33	3,255.00	0.00	1,435.00	68,833.33	(67,398.33)	118,000.00	116,565.00
Project Benefit Analysis	0.00	0.00	0.00	0.00	9,000.00	0.00	9,000.00	0.00	0.00
Summer Recreational Survey	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Winter Recreational Survey	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Renourishment 2021/2022	0.00	9,833.33	3,255.00	0.00	10,435.00	68,833.33	(58,398.33)	118,000.00	519,452.12
Total Expense	69,255.56	114,666.00	32,421.77	32,457.33	360,059.51	802,662.00	(442,602.49)	1,375,992.00	1,485,365.64
Other Income/Expense									
Transfer from General Fund	192,926.80	0.00	0.00	0.00	756,416.32	0.00	756,416.32	0.00	0.00
Discount on Bond	0.00	0.00	0.00	0.00	2,402.17	0.00	0.00	0.00	0.00
Premium on Bond	(17,868.86)	0.00	0.00	0.00	(50,864.56)	0.00	0.00	0.00	0.00
Debt Service - Interest	0.00	(2,166.67)	0.00	0.00	(7,172.60)	(15,166.67)	7,994.07	(26,000.00)	0.00
Debt Service - Principal	0.00	(58,333.33)	0.00	(70,000.00)	0.00	(408,333.33)	408,333.33	(700,000.00)	0.00
Total Other Income/Expense	175,057.94	(60,500.00)	0.00	(70,000.00)	700,781.33	(423,500.00)	1,172,743.72	(726,000.00)	0.00
Net Income	127,762.09	(61,712.17)	40,981.83	(24,389.58)	963,937.30	(431,985.17)	531,952.13	(740,546.00)	0.00

\*\*\*NOTE: Residual Budget figures ONLY reflect Budgeted Assessments to be collected and Budgeted Costs not yet incurred.

CEPD - GENERAL FUND  
Balance Sheet

	<u>April 30, 2020</u>
ASSETS	
Current Assets	
Checking/Savings	
S.B.A. Account	\$          124.88
BOTI Checking	251,330.71
Total Checking/Savings	<u>251,455.59</u>
Total Current Assets	<u>251,455.59</u>
TOTAL ASSETS	<u>\$      251,455.59</u>
LIABILITIES & EQUITY	
Equity	
Fund Balance	609,962.98
Net Income	<u>(358,507.39)</u>
Total Equity	<u>251,455.59</u>
TOTAL LIABILITIES & EQUITY	<u>\$      251,455.59</u>



CEPD - CAPITAL PROJECTS FUND  
Balance Sheet

April 30, 2020

ASSETS

Current Assets

Checking/Savings

BOTI Checking	\$ 163,282.43
Fifth Third Pooled Checking	4,242.07
Fifth Third Treasury Bill #07	418,000.00
Fifth Third Treasury Bill #09	494,000.00
Fifth Third Treasury Bill #22	495,000.00
Fifth Third Treasury Bill #84	700,000.00
Fifth Third Treasury Bill #98	1,380,000.00
Sanibel Captiva Bank - CD	254,239.61

Total Current Assets

3,908,764.11

TOTAL ASSETS

\$ 3,908,764.11

LIABILITIES & EQUITY

Equity

Fund Balance	2,944,826.81
Net Income	963,937.30

Total Equity

3,908,764.11

TOTAL LIABILITIES & EQUITY

\$ 3,908,764.11

CAPTIVA EROSION PREVENTION DISTRICT RESERVE ACCUMULATIONS FISCAL YEAR ENDING 9/30/2020												
	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20
<b>Beginning Balance</b>	\$ 1,902,171	\$ 1,930,973	\$ 1,955,703	\$ 1,979,304	\$ 2,018,269	\$ 2,058,447	\$ 2,096,440	\$ 2,096,440	\$ 2,096,440	\$ 2,096,440	\$ 2,096,440	\$ 2,096,440
Reserves Transferred In												
Parking Revenue	28,802	24,730	23,601	38,965	40,178	37,993	-	-	-	-	-	-
Operating Reserves												
<b>Increase (Decrease) in Reserves</b>	28,802	24,730	23,601	38,965	40,178	37,993	-	-	-	-	-	-
<b>Total Accumulated Reserves</b>	<b>\$ 1,930,973</b>	<b>\$ 1,955,703</b>	<b>\$ 1,979,304</b>	<b>\$ 2,018,269</b>	<b>\$ 2,058,447</b>	<b>\$ 2,096,440</b>	<b>\$ 2,096,440</b>	<b>\$ 2,096,440</b>	<b>\$ 2,096,440</b>	<b>\$ 2,096,440</b>	<b>\$ 2,096,440</b>	<b>\$ 2,096,440</b>



**WHY CAPTIVA BEACHES REOPENED**

Captiva Island is an unincorporated area, whose representative government is Lee County, governed by Lee Board of County Commissioners (BOCC). As of Wednesday, April 29<sup>th</sup>, 2020, CEPD reopened Captiva beaches for public access from dawn to dusk under directive from the Lee BOCC.

Based on the emergency meeting directive of the Lee County BOCC dated April 28<sup>th</sup>, 2020, CEPD reopened the Alison Hagerup Beach Park (and the parking lot, bathroom facilities at this beach); along with Andy Rosse Lane Beach access. Sanibel opened certain Lee County Beaches located on Sanibel and Captiva: Turner Beach and Bowman's Beach.

The City of Sanibel has taken additional time to consider reopening City beaches on Sanibel.

For further information regarding beach accesses on Captiva, please visit the CEPD website at [mycepd.com](http://mycepd.com) or call the CEPD office, 239.472.2472.

**MICHAEL MULLINS**  
CHAIRMAN

**BOB WALTER**  
VICE CHAIRMAN

**HARRY KAISER**  
SECRETARY

**RICHARD PYLE**  
TREASURER

**MICHAEL LANIGAN**  
COMMISSIONER

**CEPD's MISSION**

Captiva is a barrier island located four miles off the coast of Southwest Florida, just west of Fort Myers, Florida. Residents and visitors enjoy the slender island's five miles of sandy gulf shoreline. As is the case with most barrier islands, beach erosion can be a threat to upland development, recreation and environmental interests.

CEPD is an independent special beach and shore preservation district established June 19<sup>th</sup>, 1959 under the provision of chapter 161, Florida Statutes. It is governed by an independently elected district board possessed of broad powers to do as necessary or desirable to carry out the CEPD comprehensive beach and shore preservation program.



Please Note: Florida has a very broad public records law. Most written communications to or from CEPD Employees and officials regarding CEPD business are public records available to the public and media upon request. Your email communication may be subject to public disclosure. Under Florida law, email addresses are public records. If you do not want your email address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

**CAPTIVA EROSION PREVENTION DISTRICT, FLORIDA**  
**EXTENSION OF EMERGENCY RESOLUTION 2020-02.6**  
**COVID-19**

AN EXTENSION OF EMERGENCY RESOLUTION 2020-02 OF THE CAPTIVA EROSION PREVENTION DISTRICT DECLARING A STATE OF LOCAL EMERGENCY RESULTING FROM OUTBREAK OF THE CORONAVIRUS DISEASE 2019 (COVID-19); AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Emergency Resolution 2020-02 was adopted on March 19, 2020; and

WHEREAS, Emergency Resolution 2020-02 shall be extended every seven (7) days until this national, state and local State of Emergency is concluded and this Resolution is no longer needed, or all or some of the terms of this Resolution are rescinded, amended or replaced by the CEPD or by the CEPD Administrator; and

WHEREAS, On March 20, 2020, Governor DeSantis issued Executive Order 20-69, which provides:

- **Section 1. I hereby suspend any Florida Statute that requires a quorum to be present in person or requires a local government body to meet at a specific public place.**
- **Section 2. Local government bodies may utilize communications media technology, such as telephonic and video conferencing, as provided in section 120.54(5)(b)2., Florida Statutes.**
- Section 3. This Executive Order does not waive any other requirement under the Florida Constitution and "Florida's Government in the Sunshine Laws," including Chapter 286, Florida Statutes.
- Section 4. This Executive Order shall expire at the expiration of Executive Order 20-52, including any extension.

The general requirements of the Sunshine Law under Section 286.011, Florida Statutes, are reasonable notice of the meeting, that the meeting be open to the public (such as using communications media technology under this Executive Order), and that minutes be prepared.

NOW THEREFORE, BE IT RESOLVED by the CAPTIVA EROSION PREVENTION DISTRICT and as herein EXTENDED by the CEPD ADMINSTRATOR, Florida:

**Section 1. Emergency Resolution 2020-02 is hereby extended by the CEPD Administrator as follows (additional, amended language is underlined, deleted language in ~~strike-through~~):**

- a. The CAPTIVA EROSION PREVENTION DISTRICT, Florida, for future meetings and workshops scheduled or occurring during the declared national, state and county

emergency, hereby “waives the procedures and formalities otherwise required” to allow attendance by telephone or electronic means, including use of internet and phone applications, when necessary to obtain a quorum, in order to take action during voluntary self-quarantine and social distancing due to the COVID 19 state of emergency.

- ~~b. The CAPTIVA EROSION PREVENTION DISTRICT, Florida, closes, all CEPD public beach parking lots and CEPD public beach restrooms and CEPD public beach accesses including, but not limited to, the Alison Hagerup parking lot and facilities beginning at 6 p.m. on March 19, 2020 until further notice of the CEPD Administrator. [\*as reopened beginning April 29, 2020 by April 28, 2020 directive of the Lee County Board of County Commissioners].~~
- ~~e. The CAPTIVA EROSION PREVENTION DISTRICT, Florida, prohibits groups of 10 or more persons at all CEPD public beach accesses. [\*as reopened beginning April 29, 2020 by April 28, 2020 directive of the Lee County Board of County Commissioners]~~
- d. The CAPTIVA EROSION PREVENTION DISTRICT, Florida, directs that groups of less than 10 persons sit at least six (6) feet from other groups at all CEPD public beach accesses.
- e. The CAPTIVA EROSION PREVENTION DISTRICT, Florida, hereby waives the procedures and formalities otherwise required by law, regarding procurement and expenditures as deemed necessary by the CEPD Administrator including, but not limited to:
  - 1) Performance of public work and taking whatever action is necessary to ensure the health, safety, and welfare of the community;
  - 2) Entering into contracts;
  - 3) Incurring obligations;
  - 4) Hiring of personnel including permanent, temporary and volunteer workers or independent contractors to perform tasks related to COVID-19;
  - 5) Rental of equipment;
  - 6) Acquisition and distribution, with or without compensation, of supplies, materials and facilities;
  - 7) Appropriation and expenditure of public funds.

Section 2. The CEPD Administrator is hereby delegated, authorized and designated as the declaring official for purposes of implementing the CEPD's Emergency Operations Plan, extending or terminating the provisions of this Emergency Resolution CEPD's Authority, all emergency powers as provided in Chapter 252, Florida Statutes, and all other powers set forth in any Executive Order that may be issued by the President of the United States of America, the Governor of the State of Florida and Resolutions and Declarations of Lee County Florida.

Section 3. The CEPD Administrator shall appoint and delegate a staff member to act as an interim CEPD Administrator on behalf of the CEPD Administrator if the CEPD Administrator can no longer perform the functions of the office and this Resolution.

Section 4. The CEPD Administrator shall be delegated the authority and discretion to manage employees, employee schedules, modify office hours, additional office cleaning and best disinfection procedures, and allow for remote work at home hours and other personnel and staffing arrangements as needed during the state of emergency.

Section 5. This Resolution shall take effect immediately upon adoption and shall be automatically extended each seven (7) days until this Resolution is no longer needed, or all or some of the terms of this Resolution are rescinded, amended or replaced by the CEPD or by the CEPD Administrator.

DULY INTRODUCED, PASSED AND ENACTED by the CEPD Board of Commissioners of the CAPTIVA EROSION PREVENTION DISTRICT, on Captiva Island, in Lee County, Florida on March 19, 2020 and as subsequently extended by the CEPD Administrator **as amended pursuant to the April 28, 2020 Directive of the Lee County Board of County Commissioners to open Lee County beach parks and beach access points as hereby revised by the CEPD Administrator on this April 29<sup>th</sup>, 2020 to delete section 1 (b) and 1 (c) shown as strikethrough text above.**

DocuSigned by:  
*Joe Wagenti*  
08E62BEDC46B460...  
\_\_\_\_\_  
CEPD Administrator, Joe Wagenti

ATTEST:  
DocuSigned by:  
*Kimmy Foulds*  
2D6B8CAABF164E6...  
\_\_\_\_\_  
CEPD Assistant Administrator, Kimmy Foulds

Approved as to legal sufficiency:

*Ralf 6 Brookes*  
\_\_\_\_\_  
CEPD Attorney, Ralf Brookes Attorney

# CAPTIVA EROSION PREVENTION DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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This discussion and analysis of the Captiva Erosion Prevention District (the "District") financial statements is designed to introduce the basic financial statements and provides an analytical overview of the District's financial activities for the fiscal year ended September 30, 2019. The basic financial statements are comprised of the government-wide financial statements, governmental fund financial statements, and footnotes. We hope this will assist readers in identifying significant financial issues and changes in the District's financial position.

### **DISTRICT HIGHLIGHTS**

At the close of fiscal year 2018-2019, the District's assets exceed its liabilities, resulting in a net position of \$9,107,624. The District's net position decreased \$2,745,194 or 23.16%, in comparison to the prior year. Total revenues increased \$118,557 or 13.58%, in comparison to the prior year. Total expenses decreased \$870,575 or 18.90%, in comparison to the prior year.

### **Government-Wide Financial Statements**

Government-wide financial statements (Statement of Net Position and Statement of Activities pages 9 and 10) are intended to allow a reader to assess a government's operational accountability. Operational accountability is defined as the extent to which the government has met its operating objectives efficiently and effectively, using all resources available for that purpose, and whether it can continue to meet its objectives for the foreseeable future. Government-wide financial statements concentrate on the District as a whole and do not emphasize fund types.

The Statement of Net Position (page 9) presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. The District's capital assets (property, plant and equipment) are included in this statement and reported net of their accumulated depreciation.

The Statement of Activities (page 10) presents revenue and expense information showing how the District's net position changed during the fiscal year. Both statements are measured and reported using the economic resource measurement focus (revenues and expenses) and the accrual basis of accounting (revenue recognized when earned and expense recognized when a liability is incurred).

### **Governmental Fund Financial Statements**

The accounts of the District are organized on the basis of governmental funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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Governmental fund financial statements (found on pages 11 and 13) are prepared on the modified accrual basis using the current financial resources measurement focus. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets.

### Notes to the Financial Statements

The notes to the financial statements explain in detail some of the data contained in the preceding statements and begin on page 15. These notes are essential to a full understanding of data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

The government-wide financial statements were designed so that the user could determine if the District is in a better or a worse financial condition from the prior year.

The following is a condensed summary of net position for the District.

#### Statement of Net Position As of September 30, 2019 and 2018

	2019	2018
Current and other assets	\$ 4,180,974	\$ 4,535,099
Capital assets	5,655,846	8,748,230
Total assets	<u>9,836,820</u>	<u>13,283,329</u>
Other liabilities	29,196	30,511
Long-term liabilities	700,000	1,400,000
Total liabilities	<u>729,196</u>	<u>1,430,511</u>
Net position:		
Net investment in capital assets	4,955,846	7,348,230
Restricted	3,548,549	4,009,594
Unrestricted	603,229	494,994
Total net position	<u>9,107,624</u>	<u>11,852,818</u>
Total liabilities and net position	<u>\$ 9,836,820</u>	<u>\$13,283,329</u>



## MANAGEMENT'S DISCUSSION AND ANALYSIS

Current and other assets represent 42.50% of total assets. Current assets are comprised of cash and cash equivalents of \$911,200, restricted cash and cash equivalents of \$2,172,720, special assessments receivable of \$604,174, investments of \$489,150, and due from other governments of \$3,730.

Capital assets represent 57.50% of total assets and are comprised of the cost, less accumulated depreciation of the cost, to renourish the Captiva Island Beach, to extend the groin at Redfish Pass, and renourish a portion of Bowman's Beach on Sanibel Island. The decrease in capital assets is primarily attributable to another year of depreciation expense on the 2013-2014 beach renourishment project.

The following schedule reports the revenues, expenses and changes in net position for the District:

### Statement of Activities As of September 30, 2019 and 2018

	2019	2018
Revenues		
Program revenues		
Charges for services	\$ 396,738	\$ 332,660
Operating grants and contributions	108,495	152,527
Capital grants and contributions	43,514	-
General revenues		
Property taxes	417,952	367,297
Special assessments	8,895	5,935
Other	15,916	14,534
Total revenues	991,510	872,953
Operating expenses		
General government	3,380,358	3,376,628
Physical environment	335,195	1,196,874
Interest	21,151	33,777
Total operating expenses	3,736,704	4,607,279
Change in net position	(2,745,194)	(3,734,326)
Net position, beginning	11,852,818	15,587,144
Net position, ending	\$ 9,107,624	\$11,852,818

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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Total revenues increased \$118,557 or 13.58%, in comparison to the prior year. The increase is primarily due to additional property tax revenues received from increased taxable value. Additionally, parking revenues increased (\$64,078) due to continued strong tourism on Captiva. Total expenses decreased \$870,575 or 18.90%, in comparison to the prior year. The decrease is due almost entirely to the repayment of certain state and local agencies upon receipt of the FEMA reimbursement in the 2018 fiscal year.

Property values within the District increased \$62,996,144 or 4.53%, in comparison to the prior year. Cumulatively over the past 5 years, properties within the District have increased \$232,257,858 or 19.03%.

The following schedule compares the growth in property value and the change in millage rates for the past years ending September 30:

Year	2015	2016	2017	2018	2019
Millage Rate	0.3053	0.2901	0.2808	0.2720	
Property Value	\$ 1,220,735,883	\$ 1,293,906,894	\$ 1,352,048,774	\$ 1,389,997,597	

### BUDGETARY HIGHLIGHTS

Budget versus actual comparisons are reported on pages 27 through 28. Major variances from budgeted amounts in the General Fund include lower than expected referendum and special projects expenditures. There were no major variances in which the actual expenditure was higher than the budgeted amount.

Major variances from budgeted amounts in the Capital Projects Fund include lower than estimated state and local grant revenues and higher than estimated federal grants. Parking maintenance fees and sales tax were also higher than expected. Additional explanation of budget to actual variances for the Capital Projects Fund are listed below.

Grant Income – Local: The local TDC grants for the fiscal year 2018-2019 are reimbursable grants for completed work. Two TDC grants were approved. The first grant is for beach park maintenance while the second consists of a sand source search in Redfish Pass. Beach Park Maintenance for fiscal year 2018-2019 is complete. All tasks associated with Redfish Pass Study are not yet complete.

Federal Grant Revenue: A federal grant revenues related to Hurricane Irma were received that were not included in the budget.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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Local Grant Revenue: Beach park maintenance reimbursements were received for the completed project. Redfish Pass was not completed during 2018-2019 resulting in the District receiving less than anticipated revenues.

Specials Assessments: It was a successful year for real estate sales on Captiva. As properties are sold, the assessment is paid off on the property by the owner.

Parking Revenues: Beach and parking lot demand continue to be strong on the island.

Red Fish Pass Study: The project began in the prior fiscal year and continued in 2018-2019. Work is expected to be complete during the fiscal year 2019-2020.

Professional Fees: There were few issues requiring outside professional assistance than anticipated.

Renourishment Project: Engineers have completed their study. These expenditures were originally budgeted for in 2017-2018, however, the study was not complete at the end of the prior fiscal year and budgeted expenditures were not carried forward to the 2018-2019 budget.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

Depreciable assets included equipment, infrastructure and construction in progress. The following is a schedule of the District's capital assets, net of accumulated depreciation:

	<b>Capital Assets</b>	
	<b>As of September 30, 2019 and 2018</b>	
	<u>2019</u>	<u>2018</u>
Infrastructure	\$ 5,643,031	\$ 8,729,074
Equipment	12,815	19,156
Total capital assets	<u>\$ 5,655,846</u>	<u>\$ 8,748,230</u>

Additional information on the District's capital assets can be found in Note 3 on page 22.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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### Debt

Debt of the District includes a note payable to a financial institution obtained for the purpose of funding the 2013-2014 beach renourishment project. The District paid \$700,000 of principal during the year.

### **Debt Outstanding As of September 30, 2019 and 2018**

	2019	2018
Note payable	\$ 700,000	\$ 1,400,000
Total debt	<u>\$ 700,000</u>	<u>\$ 1,400,000</u>

Additional information on the District's debt can be found in Note 4 on pages 22 and 23.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETED RATES**

The following were factors considered during the preparation of next year's budget (2019-2020):

- Property values increased on the island.
- Operating millage increased to .4291 mills
- Replenishing reserves for future unexpected occurrences.
- In preparation for the next beach renourishment, engineers prepared an engineering and design report.
- Interest payments on the Fifth/Third Bank loan for the beach renourishment project will be due in November 2019 and May 2020. A loan principal payment will be due in May 2020.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide the reader with a general overview of the District's finances and to demonstrate the District's accountability. Questions regarding any information provided here within should be directed to: Captiva Erosion Prevention District, P.O. Box 365, Captiva Island, Florida, 33924-0365 or by phone (239) 472-2472.



**CAPTIVA EROSION PREVENTION DISTRICT  
ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

**CAPTIVA EROSION PREVENTION DISTRICT**

**ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

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**FINANCIAL SECTION**



**CAPTIVA EROSION PREVENTION DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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This discussion and analysis of the Captiva Erosion Prevention District (the "District") financial statements is designed to introduce the basic financial statements and provides an analytical overview of the District's financial activities for the fiscal year ended September 30, 2019. The basic financial statements are comprised of the government-wide financial statements, governmental fund financial statements, and footnotes. We hope this will assist readers in identifying significant financial issues and changes in the District's financial position.

**DISTRICT HIGHLIGHTS**

At the close of fiscal year 2018-2019, the District's assets exceed its liabilities, resulting in a net position of \$11,852,818. The District's net position decreased \$3,734,326 or 23.96%, in comparison to the prior year. Total revenues decreased \$1,461,150 or 62.60%, in comparison to the prior year. Total expenses increased \$847,700 or 22.55%, in comparison to the prior year.

**Government-Wide Financial Statements**

Government-wide financial statements (Statement of Net Position and Statement of Activities pages 9 and 10) are intended to allow a reader to assess a government's operational accountability. Operational accountability is defined as the extent to which the government has met its operating objectives efficiently and effectively, using all resources available for that purpose, and whether it can continue to meet its objectives for the foreseeable future. Government-wide financial statements concentrate on the District as a whole and do not emphasize fund types.

The Statement of Net Position (page 9) presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. The District's capital assets (property, plant and equipment) are included in this statement and reported net of their accumulated depreciation.

The Statement of Activities (page 10) presents revenue and expense information showing how the District's net position changed during the fiscal year. Both statements are measured and reported using the economic resource measurement focus (revenues and expenses) and the accrual basis of accounting (revenue recognized when earned and expense recognized when a liability is incurred).

**Governmental Fund Financial Statements**

The accounts of the District are organized on the basis of governmental funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

---

Governmental fund financial statements (found on pages 11 and 13) are prepared on the modified accrual basis using the current financial resources measurement focus. Under the modified accrual basis of accounting, revenues are recognized when they become measureable and available as net current assets.

### Notes to the Financial Statements

The notes to the financial statements explain in detail some of the data contained in the preceding statements and begin on page 15. These notes are essential to a full understanding of data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

The government-wide financial statements were designed so that the user could determine if the District is in a better or a worse financial condition from the prior year.

The following is a condensed summary of net position for the District.

#### Statement of Net Position As of September 30, 2019 and 2018

	2019	2018
Current and other assets	\$ 4,180,974	\$ 4,535,099
Capital assets	5,655,846	8,748,230
Total assets	9,836,820	13,283,329
Other liabilities	29,196	30,511
Long-term liabilities	700,000	1,400,000
Total liabilities	729,196	1,430,511
Net position:		
Net investment in capital assets	4,955,846	7,348,230
Restricted	3,548,549	4,009,594
Unrestricted	603,229	494,994
Total net position	9,107,624	11,852,818
Total liabilities and net position	\$ 9,836,820	\$13,283,329

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Current and other assets represent 34.14% of total assets. Current assets are comprised of cash and cash equivalents of \$860,893, restricted cash and cash equivalents of \$2,208,671, special assessments receivable of \$984,641 and investments of \$480,773.

Capital assets represent 65.86% of total assets and are comprised of the cost, less accumulated depreciation of the cost, to renourish the Captiva Island Beach, to extend the groin at Redfish Pass, and renourish a portion of Bowman's Beach on Sanibel Island. The decrease in capital assets is primarily attributable to another year of depreciation expense on the 2013-2014 beach renourishment project.

The following schedule reports the revenues, expenses and changes in net position for the District:

### Statement of Activities As of September 30, 2019 and 2018

	2019	2018
Revenues		
Program revenues		
Charges for services	\$ 396,738	\$ 332,660
Operating grants and contributions	108,495	152,527
Capital grants and contributions	43,514	-
General revenues		
Property taxes	417,952	367,297
Special assessments	8,895	5,935
Other	15,916	14,534
Total revenues	991,510	872,953
Operating expenses		
General government	3,380,358	3,376,628
Physical environment	335,195	1,196,874
Interest	21,151	33,777
Total operating expenses	3,736,704	4,607,279
Change in net position	(2,745,194)	(3,734,326)
Net position, beginning	11,852,818	15,587,144
Net position, ending	\$ 9,107,624	\$11,852,818

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

Total revenues decreased \$1,461,150 or 62.60%, in comparison to the prior year. The decrease is primarily due to a FEMA reimbursement (\$1,534,733) which was recorded as a receivable and recognized as income in the prior year. Parking revenues increased (\$31,383) due to continued strong tourism on Captiva. Grant revenues increased primarily due reimbursements from FEMA for damages sustained during Tropical Storm Debby (fiscal year ended September 30, 2012). Total expenses increased \$847,700 or 22.55%, in comparison to the prior year. The decrease is due almost entirely to the repayment of certain state and local agencies upon receipt of the FEMA reimbursement.

Property values within the District increased \$37,948,823 or 2.81%, in comparison to the prior year. Cumulatively over the past 5 years, properties within the District have increased \$195,528,265 or 16.47%.

The following schedule compares the growth in property value and the change in millage rates for the past years ending September 30:

Year	2015	2016	2017	2018	2019
Millage Rate	0.3053	0.2901	0.2808	0.2720	0.2984
Property Value	\$ 1,220,735,883	\$ 1,293,906,894	\$ 1,352,048,774	\$ 1,389,997,597	\$1,452,993,741

**BUDGETARY HIGHLIGHTS**

Budget versus actual comparisons are reported on pages 27 through 29. Major variances from budgeted amounts in the General Fund include lower than expected travel and per diem, consulting, and professional fees. There were no major variances in which the actual expenditure was higher than the budgeted amount.

Major variances from budgeted amounts in the Capital Projects Fund include under estimate of special assessment collections, parking revenues and local grant revenues. Parking maintenance fees and sales tax were higher than expected. The District continues to experience significant savings on budgeted amounts for the 2013-2014 renourishment project as a result of enhanced monitoring and planning initiatives undertaken by the District. Additional explanation of budget to actual variances for the Capital Projects Fund are listed below.

Grant Income – Local: The local TDC grants for the fiscal year 2018-2019 are reimbursable grants for completed work. Two TDC grants were approved. The first grant is for beach park maintenance while the second consists of a sand source search in Redfish Pass. Beach Park Maintenance for fiscal year 2018-2019 is complete. All tasks associated with Redfish Pass Study are not yet complete.

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

---

Local Grant Revenue: While Phase 1 of the Red Fish Pass Study is 98% complete, Phase 2 of the Study has not begun. Once Phase 2 begins and is invoiced, funds from the grant can be drawn for completed work.

Specials Assessments: It was a successful year for real estate sales on Captiva. As properties are sold, the assessment is paid off on the property by the owner.

Parking Revenues: Beach and parking lot demand continue to be strong on the island.

Engineering Expense: Non-technical engineering tasks were completed by the District Administrator.

Red Fish Pass Study: The project began in the current fiscal year and continues. Work will be complete during the fiscal year 2019-2020.

Permit Modification: Anticipated permit modifications were not required in the current fiscal year.

Professional Fees: There were few issues requiring outside professional assistance.

Renourishment Project: Engineers have not completed the study within the scheduled timeframe originally proposed. The work will continue into the new fiscal year.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets

Depreciable assets included equipment, infrastructure and construction in progress. The following is a schedule of the District's capital assets, net of accumulated depreciation:

**Capital Assets  
As of September 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Infrastructure	\$ 5,643,031	\$ 8,729,074
Equipment	12,815	19,156
Total capital assets	<u>\$ 5,655,846</u>	<u>\$ 8,748,230</u>

Additional information on the District's capital assets can be found in Note 3 on page 22.

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

---

Debt

Debt of the District includes a note payable to a financial institution obtained for the purpose of funding the 2013-2014 beach renourishment project. The District paid \$700,000 of principal during the year.

**Debt Outstanding  
As of September 30, 2019 and 2018**

	2019	2018
Note payable	\$ 700,000	\$ 1,400,000
Total debt	\$ 700,000	\$ 1,400,000

Additional information on the District's debt can be found in Note 4 on pages 22 and 23.

**ECONOMIC FACTORS AND NEXT YEAR’S BUDGETED RATES**

The following were factors considered during the preparation of next year's budget (2019-2019):

- Property values increased on the island.
- Replenishing reserves for future unexpected occurrences.
- Redfish Pass Inlet study (Phase 1) has been completed and Phase 2 will begin.
- In preparation for the next beach renourishment, engineers will prepare an engineering and design report.
- Interest payments on the Fifth/Third Bank loan for the beach renourishment project will be due in November 2019 and May 2019. A loan principal payment will be due in May 2019.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide the reader with a general overview of the District's finances and to demonstrate the District's accountability. Questions regarding any information provided here within should be directed to: Captiva Erosion Prevention District, P.O. Box 365, Captiva Island, Florida, 33924-0365 or by phone (239) 472-2472.

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**CAPTIVA EROSION PREVENTION DISTRICT**

**STATEMENT OF NET POSITION  
 SEPTEMBER 30, 2019**

			<b>Governmental Activities</b>
	1 - 0		
	1 - 1	911,200.00 +	
	1 - 2	2,172,720.00 +	
<b>Assets</b>	1 - 3	124.00 +	
Cash and cash equivalents	1 - 4	489,026.00 +	\$ 911,200 ✓
Restricted cash and cash equivalents	1 - 5	604,174.00 +	2,172,720 ✓
Investments	1 - 6	5,655,846.00 +	124 ✓
Investments, restricted	1 - T   Total	9,833,090.00 *	489,026 ✓
Accounts receivables, net	2 - 0		604,174 ✓
Capital assets	2 - 1	9,836,820.00 +	
Depreciable, net	2 - 2	9,833,090.00 -	5,655,846 ✓
	2 - T   Total	3,730.00 *	
<b>Total assets</b>	<b>Missing Due from Other Govt \$3,730</b>		\$ 9,836,820
<b>Liabilities</b>			
Accounts payable			\$ 23,227
Accrued liabilities			5,969
Noncurrent liabilities			
Due within one year			600,000
Due in more than one year			100,000
Total liabilities			729,196
<b>Net position</b>			
Net investment in capital assets			4,955,846
Restricted for			
Debt service			3,548,549
Unrestricted			603,229
Total net position			9,107,624
<b>Total liabilities and net position</b>			\$ 9,836,820

The accompanying notes to financial statements are an integral part of this statement.

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**CAPTIVA EROSION PREVENTION DISTRICT**

**STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Functions/programs	Program Revenues			Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
<b>Governmental activities</b>			<b>Capital Grants and Contributions</b>	<b>Governmental Activities</b>
General government	\$ 3,380,358	\$ -	\$ -	\$ (3,380,358)
Physical environment	335,195	396,738	43,514	213,552
Interest on long-term debt	21,151	-	-	(21,151)
<b>Total governmental activities</b>	3,736,704	396,738	108,495	(3,187,957)
<b>General revenues</b>				
				417,952
				8,895
				9,258
				6,658
				442,763
				(2,745,194)
				11,852,818
				\$ 9,107,624

The accompanying notes to financial statements are an integral part of this statement.



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**CAPTIVA EROSION PREVENTION DISTRICT**

**BALANCE SHEET  
 GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2019**

	<b>General Fund</b>	<b>Capital Projects Fund</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 911,200	\$ -	\$ 911,200
Restricted cash and cash equivalents	-	2,172,720	2,172,720
Investments	124	-	124
Investments, restricted	-	489,026	489,026
Accounts receivable, net	-	604,174	604,174
Due from other funds	-	300,286	300,286
Total assets	<u>\$ 911,324</u>	<u>\$ 3,569,936</u>	<u>\$ 4,481,260</u>
<b>Due from Other Gov \$3,730</b>			
<b>Liabilities, deferred inflows of resources and fund balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 1,840	\$ 21,387	\$ 23,227
Due to other funds	300,286	-	300,286
Total liabilities	<u>302,126</u>	<u>21,387</u>	<u>323,513</u>
<b>Deferred inflows of resources</b>			
Unavailable revenue	-	546,515	546,515
<b>Fund balances</b>			
Restricted	-	3,002,034	3,002,034
Unassigned	609,198	-	609,198
Total fund balances	<u>609,198</u>	<u>3,002,034</u>	<u>3,611,232</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 911,324</u>	<u>\$ 3,569,936</u>	<u>\$ 4,481,260</u>

The accompanying notes to financial statements are an integral part of this statement.

RECONCILIATION OF THE BALANCE SHEET–  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019

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<b>Fund Balances, total governmental funds</b>	<b>\$ 3,611,232</b>
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 funds.	
Governmental capital assets	39,691,169
Accumulated depreciation	(34,035,323)
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
	546,515
Noncurrent liabilities, are not due and payable in the current period and therefore, are not reported in the funds.	
Accrued interest payable	(5,969)
Note payable	(700,000)
	<u>                    </u>
<b>Net position of governmental activities</b>	<b><u><u>\$ 9,107,624</u></u></b>

The accompanying notes to financial statements are an integral part of this statement.

## CAPTIVA EROSION PREVENTION DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Property taxes	\$ 417,952	\$ -	\$ 417,952
Intergovernmental revenues			
Grant income, federal	-	43,514	43,514
Grant income, local	-	108,495	108,495
Special assessments	-	293,636	293,636
Charges for services, parking revenues	-	396,738	396,738
Investment earnings	306	8,952	9,258
Miscellaneous revenues	6,658	-	6,658
Total revenues	<u>424,916</u>	<u>851,335</u>	<u>1,276,251</u>
<b>Expenditures</b>			
Current			
General government			
Operating expenditures	232,024	-	232,024
Physical environment			
Operating expenditures	-	335,195	335,195
Debt service			
Principal retirement	-	700,000	700,000
Interest	-	26,180	26,180
Capital outlay			
Physical environment	-	55,950	55,950
Total expenditures	<u>232,024</u>	<u>1,117,325</u>	<u>1,349,349</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>192,892</u>	<u>(265,990)</u>	<u>(73,098)</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	89,686	89,686
Transfers out	<u>(89,686)</u>	<u>-</u>	<u>(89,686)</u>
Total other financing sources (uses)	<u>(89,686)</u>	<u>89,686</u>	<u>-</u>
<b>Change in fund balances</b>	103,206	(176,304)	(73,098)
<b>Fund balances, beginning of year</b>	<u>505,992</u>	<u>3,178,338</u>	<u>3,684,330</u>
<b>Fund balances, end of year</b>	<u>\$ 609,198</u>	<u>\$ 3,002,034</u>	<u>\$ 3,611,232</u>

The accompanying notes to financial statements are an integral part of this statement.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<b>Net Change in Fund Balances – total governmental funds</b>	<b>\$</b>	<b>(73,098)</b>
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is depreciated over their estimated useful lives.</p>		
Capital outlay	\$ 55,950	
Less current year depreciation	<u>(3,148,334)</u>	(3,092,384)
<p>Special assessment revenues received at the fund level previously recognized at the entity wide level.</p>		
		(284,741)
<p>Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.</p>		
<p>Debt repayments:</p>		
Notes payable		700,000
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Change in accrued interest		<u>5,029</u>
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b><u>(2,745,194)</u></b>

The accompanying notes to financial statements are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

**Organization:**

The Captiva Erosion Prevention District (the "District") was established as a beach and shore preservation district on Captiva Island, Florida in 1959 by an act of the Florida Legislature. The District was reestablished on July 6, 1981 (LOF 81-413), by a Special Act of the Legislature of the State of Florida (House Bill 760). The District Enabling Act has been amended periodically since formation, most recently on May 22, 2000, by House Bill 927, Chapter 2000-399. The most recent bill validated the District as a beach and shore preservation authority under the provisions of Chapter 161.32 of the Florida Statutes. The District's programs shall include construction and maintenance of any seawalls, groins, breakwaters, bulkheads, fills and other works, structures, and equipment or other facilities used for beach renourishment or erosion control.

The District boundary includes all of Captiva Island, Florida. A five member elected Board of Commissioners governs the District. The Board is elected by the voters of the District and serves staggered four year terms.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

**Significant Accounting Policies:**

**Reporting Entity:**

The District adheres to GASB Statement Number 61, *the Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*. This statement requires the basic financial statements of the District (the primary government) to include any component units. A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable. Based on the criteria established in GASB 61, the District has no component units.

**Government-wide and Fund Financial Statements:**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government. The District has only governmental activities, which are supported primarily by taxes and special assessments and are reported in the General Fund and Capital Projects Fund.

NOTES TO FINANCIAL STATEMENTS

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**NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation:**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The government reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

The *Capital Projects Fund* is used to account for major infrastructure projects related to beach maintenance and renourishment.

**Cash and Cash Equivalents:**

Cash includes petty cash and amounts on deposit in banks. All funds on deposit are insured and fully collateralized as required by Chapter 280 of the Florida Statutes.

**Investments:**

The District adheres to the requirements of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, in which all investments are required to be reported at fair value.

**Capital Assets:**

Capital assets, which include infrastructure, construction in progress, equipment, and machinery, are reported in the government-wide statement of net position at cost. Capital assets are defined by the District as assets with an initial, individual cost of \$500 and an estimated useful life in excess of one year. Expenditures for maintenance, repairs and minor renewals and betterments are expensed as incurred. Major renewals and betterments are treated as property additions. Maintenance and repairs of capital assets are charged to operations and major improvements are capitalized. Upon retirement, sale or other disposition of capital assets, the cost and accumulated depreciation is eliminated from the accounts and gain or loss is recognized. There were no gains or losses recognized on disposals for the year ended September 30, 2019.

Depreciation commences when a project is ready for its intended use or when equipment is placed in service, and is computed using the straight-line method over the following estimated useful lives of assets:

Infrastructure (beach renourishment projects)	7 to 30 years
Machinery and Equipment	3 to 10 years

**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

**Management Estimates:**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that may affect the reported amounts of certain assets and liabilities and disclosures of contingencies at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**Budgets and Budgetary Accounting:**

The District adopts an annual budget for the General Fund and the Capital Projects Fund. The budget is formally reviewed and approved by the District's Board of Commissioners. Budgets are prepared on the accrual basis. Neither the District's statute nor any debt covenants require the District to report budgetary information in its financial statements.

The District follows these procedures in establishing budgetary data for the General Fund and the Capital Projects Fund:

1. During the summer of each year, the District Administrator submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing on the upcoming October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is adopted by approval of the Board of Commissioners.
4. Budget amounts, as shown in these financial statements, are as originally adopted or as amended by the Board of Commissioners.
5. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America.
6. The level of control for appropriations is exercised at the fund level.
7. Appropriations lapse at year-end.

**Fund Equity:**

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".



**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

*Fund Balance:* Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- *Nonspendable:* Fund balances are reported as nonspendable when amounts cannot be spent because they are either: (a) not in spendable form (i.e., items that are not expected to be converted to cash), or (b) legally or contractually required to be maintained intact.
- *Restricted:* Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- *Committed:* Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution. Only the Board of Commissioners may modify or rescind the commitment.
- *Assigned:* Fund balances are reported as assigned when amounts are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Currently, the Board of Commissioners is authorized to assign fund balances.
- *Unassigned:* Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The District reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in other funds should the District establish other funds at a later time.

*Flow Assumptions:* When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the District's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the District's policy to use fund balance in the following order: (1) committed, (2) assigned, and (3) unassigned.

**Deferred Outflows/Inflows of Resources:**

The District has implemented GASB Statements No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*. These standards establish accounting and financial reporting for deferred outflows/inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The District did not have any items that qualified for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of this item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from special assessments and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

**Encumbrances:**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District because, at present, it is not necessary in order to assure effective budgetary control or to facilitate effective cash planning and control.

**Interfund Transactions:**

During the course of operations, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” in the fund financial statements. These transactions arise to cover temporary (three months or less) cash needs.

Interfund transfers consist of funds reallocated from the General Fund to the Capital Projects Fund on a permanent basis.

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2. DEPOSITS AND INVESTMENTS**

The District's deposit policy allows deposits to be held in demand deposit or money market accounts. The District maintains its cash balances at various financial institutions, which are insured by the FDIC for up to \$250,000. As of September 30, 2019, the District did not have any uninsured cash balances as all of the District deposits were held in banks or savings institutions designated as qualified public depositories by the State Treasurer (Florida Statute 280).

At September 30, 2019, the District's total cash balances were \$3,083,920. Of this amount, \$2,172,720 was held in the District's Capital Project Fund and was classified as restricted.

Florida Statutes and the District's investment policy authorize investments in the Local Government Surplus Funds Trust Fund administered by the State Board of Administration (SBA). At September 30, 2019, the District's General Fund and Capital Projects Fund had investments held in the Local Government Surplus Funds Trust Fund with balances of \$124 and \$223,672, respectively. The District's total investment held in the SBA at September 30, 2019, was \$223,796. The District also holds a Certificate of Investment in the amount of \$254,240, which matures on November 18, 2019, at 1%/Captiva Community Bank. All investments held in the Capital Projects Fund are restricted.

\$234,786

1 - 0			
1 - 1		124.00	+
1 - 2		234,786.00	+
1 - T	Total	234,910.00	*

\$254,240

The Local Government Surplus Funds Trust Fund (Florida PRIME) is an external 2A7-like investment pool administered by the Florida State Board of Administration. The District's investment in Florida PRIME represented less than 2% of Florida PRIME's total investments. Investments held in Florida PRIME include, but are not limited to, short-term federal agency obligations, treasury bills, repurchase agreements, and commercial paper. These short-term investments are stated at cost, which approximates market value. Investment income is recognized as earned and is allocated to participants of Florida PRIME based on their equity participation.

These investments were entirely covered by federal depository insurance or by collateral pursuant to the Public Depository Security Act (Florida Statute 280) of the State of Florida. The Local Government Surplus Fund Investment Pool Trust Fund is not categorized by risk assessment as it is not evidenced by securities that exist in physical or book entry form.

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2019, is as follows:

	<b>Balance October 1</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance September 30</b>
Capital assets, being depreciated				
Infrastructure	\$ 39,579,597	\$ 55,950	\$ -	\$ 39,635,547
Equipment	72,987	-	(17,365)	55,622
Total capital assets, being depreciated	<u>39,652,584</u>	<u>55,950</u>	<u>(17,365)</u>	<u>39,691,169</u>
Less accumulated depreciation for				
Infrastructure	(30,850,523)	(3,141,993)	-	(33,992,516)
Equipment	(53,831)	(6,341)	17,365	(42,807)
Total accumulated depreciation	<u>(30,904,354)</u>	<u>(3,148,334)</u>	<u>17,365</u>	<u>(34,035,323)</u>
Total capital assets, being depreciated, net	<u>8,748,230</u>	<u>(3,092,384)</u>	<u>-</u>	<u>5,655,846</u>
Total capital assets, net	<u>\$ 8,748,230</u>	<u>\$(3,092,384)</u>	<u>\$ -</u>	<u>\$ 5,655,846</u>

Depreciation expense for the year ended September 30, 2019, was \$3,148,334 and was charged to general governmental expenses.

**NOTE 4. LONG-TERM DEBT**

Long-term debt activity for the year ended September 30, 2019, is as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Amounts Due Within One Year</b>
Governmental activities					
Note payable	\$ 1,400,000	\$ -	\$ (700,000)	\$ 700,000	\$ 600,000
Total governmental activities:	<u>\$ 1,400,000</u>	<u>\$ -</u>	<u>\$ (700,000)</u>	<u>\$ 700,000</u>	<u>\$ 600,000</u>

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 4. LONG-TERM DEBT (CONTINUED)**

**Note Payable:**

During the year ended September 30, 2013, the District obtained a \$9,600,000 promissory note payable to a financial institution for the purpose of funding the 2013-2014 beach renourishment project. Due to substantial principal prepayments, the note was reamortized and now requires annual principal payments of \$600,000 starting in May of 2020, plus interest at 1.87%. This note is collateralized by a special assessment being levied to District property owners beginning in November 2014. Final payment of the note is due in May 2021.

The anticipated note payable maturities at September 30, 2019, are as follows:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2020	\$ 600,000	\$ 26,180	\$ 626,180
2021	100,000	3,740	103,740
	<u>\$ 700,000</u>	<u>\$ 29,920</u>	<u>\$ 729,920</u>

**Compensated Absences Payable:**

Currently the District does not have any paid employees as all District personnel are paid through a contract with a local consulting firm. As such, there are no recorded compensated absences payable, as of September 30, 2019.

**NOTE 5. SPECIAL ASSESSMENTS**

In July 2014, the District Board adopted a non-ad valorem special assessment to be levied against each property owner within the District in order to pay for the 2013-2014 beach maintenance renourishment project and outstanding debt related to the project. The non grant funded portion of the project was paid via in-house cash and related long-term debt.

All proceeds from the collection of the special assessments are restricted to fund the cost of the specific construction project and the related debt.

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5. SPECIAL ASSESSMENTS (CONTINUED)**

The 2013-2014 beach renourishment project commenced sand placement on October 7, 2013, with completion on December 16, 2013, for Captiva and December 26, 2013, for Sanibel. Approximately 6 miles of shoreline were renourished with 783,369 and 80,823 cubic yards of sand to Captiva and Sanibel Islands, respectively. The project also included dune rehabilitation and the planting of new vegetation. The total cost of the project capitalized by the District was approximately \$20.3 million. Grant funding was provided by the Florida Department of Environmental Protection (approximately \$4.5 million) and Lee County (Approximately \$7 million). The remaining costs of the project (\$7,685,599) were financed by the special assessment imposed on the property owners of Captiva in the amount of \$5,685,599, as well as \$2,000,000 from District reserves.

The 2014 special assessment was levied against the following property types at the indicated millage rates as determined by the District's Board and economic consultant:

<b>Property Type</b>	<b>Just Value</b>	<b>Mills</b>	<b>Recreation Assessment</b>	<b>Mills</b>	<b>Storm Assessment</b>	<b>Total Assessment</b>
Commercial	\$ 69,306,760	11.4999	\$ 797,021	Various	\$ 156,779	\$ 953,800
Interval	64,800,260	4.6620	302,099	2.5211	65,924	368,023
Multi-Family	362,262,258	4.3430	1,564,053	Various	429,537	1,993,590
Nonrecreational	3,001,387	-	-	Various	9,721	9,721
Single Family	808,166,716	1.2070	983,026	Various	1,377,439	2,360,465
	<u>\$ 1,307,537,381</u>		<u>\$ 3,646,199</u>		<u>\$ 2,039,400</u>	<u>\$ 5,685,599</u>

**NOTE 6. PROPERTY TAXES**

Property taxes are levied after formal adoption of the District's budget and become due and payable on November 1 of each year and are delinquent on April 1 of the following year. Discounts on property taxes are allowed for payments made prior to the April 1 delinquent date. Tax certificates are sold to the public for the full amount of any unpaid taxes and must be sold not later than June 1 of each year. The billing, collection and related record keeping of all property taxes is performed for the District by the Lee County Tax Collector. No accrual for the property tax levy becoming due in November 2019, is included in the accompanying financial statements, since such taxes are collected to finance expenditures of the subsequent period.

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6. PROPERTY TAXES (CONTINUED)**

Procedures for collecting delinquent taxes, including applicable tax certificate sales and tax deed sales, are provided for by Florida Statutes. The enforceable lien date is approximately two years after taxes become delinquent and occurs only upon request of a holder of a delinquent tax certificate.

Important dates in the property tax cycle are as follows:

Assessment roll certified	July 1
Millage resolution approved	No later than 93 days following certification of assessment roll
Taxes due and payable (levy date)	November, with various discount provisions through March 31
Property taxes payable - maximum discount (4%)	30 days after levy date
Beginning of fiscal year for which taxes have been levied	October 1
Due date	March 31
Taxes become delinquent (lien date)	April 1
Tax certificates sold by the Lee County Tax Collector	Prior to June 1

For the year ended September 30, 2019, the Board of Commissioners of the District levied ad valorem taxes at a millage rate of **\$.2808** per \$1,000 (0.**2808** mills) of the **2017** net taxable value of real property located within the District.

**.2984**

**NOTE 7. COMMITMENTS AND CONTINGENCIES**

The District has received grants which are subject to special compliance requirements by the grantor agency. The grantor agency may at times disallow expenditure amounts associated with a contract based on the outcome of an audit. These amounts would constitute a contingent liability of the District. The District has not, as of September 30, 2019, been notified of any existing contingent liabilities related to prior grants or the grants currently in process. The management of the District does not believe contingent liabilities, if any exist, to be material.

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 8. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the public entity risk pool administered by the Florida League of Cities, Inc. for workers' compensation, general/professional liability and property insurance. The District pays an annual premium to the Florida League of Cities, Inc. for this insurance program. Participation in this risk pool is non-assessable. Settled claims have not exceeded insurance coverage in any of the past three fiscal years. The District retains the risk of loss up to a deductible amount (ranging from \$0 to \$500) with the risk of loss in excess of this amount transferred to the pool with limits of liability of \$1,500,000 per occurrence for general/professional liability, and property and \$1,000,000 per accident for workers' compensation.

The District has also obtained a Directors and Officer's insurance policy. The District retains the risk of loss up to a deductible amount of \$10,000 with aggregate limits of liability of \$10,000,000 for the policy year. The policy has been renewed for the year ending September 30, 2019.

**NOTE 9. OPERATING LEASE**

In December 2012, the District entered into an operating lease agreement for office space on Captiva Island. This lease expired on November 1, 2017, and was renewed through November 2021. The base annual rental is \$16,637, or \$1,386 per month, plus common area maintenance (CAM) charges. Rent expense for the year ended September 30, 2019, was \$16,734.

Total future minimum lease payments required under the lease is as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2020	\$ 16,754
2021	16,754
	<u>\$ 33,508</u>

**NOTE 10. SUBSEQUENT EVENTS**

The District has evaluated subsequent events through **May 11, 2020**, the date which the financial statements were available to be issued. As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to negatively impact certain District revenues in 2020. Other financial impact could occur though such potential impact is unknown at this time.



**REQUIRED SUPPLEMENTARY INFORMATION**

## CAPTIVA EROSION PREVENTION DISTRICT

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property taxes	\$ 411,736	\$ 411,736	\$ 417,952	\$ 6,216
Investment earnings	250	250	306	56
Miscellaneous revenues	5,000	5,000	6,658	1,658
Total revenues	<u>416,986</u>	<u>416,986</u>	<u>424,916</u>	<u>7,930</u>
<b>Expenditures</b>				
Current				
General government				
Operating expenditures				
Advertising	4,000	4,000	1,003	2,997
Bank service charges	-	-	76	(76)
Board meeting	500	500	-	500
Copier lease	3,000	3,000	1,964	1,036
Dues and subscriptions	800	800	4,490	(3,690)
General insurance	10,500	10,500	5,215	5,285
Newsletter	1,500	1,500	1,121	379
Office	6,000	6,000	7,475	(1,475)
Postage	1,500	1,500	646	854
Rent	18,000	18,000	17,103	897
Referendum	20,000	20,000	8,955	11,045
Repairs	1,000	1,000	160	840
Special projects	30,000	30,000	3,630	26,370
Telephone	3,500	3,500	4,161	(661)
Travel and per diem	7,000	7,000	2,894	4,106
Utilities	2,000	2,000	2,025	(25)
Website maintenance	7,500	7,500	6,453	1,047
Consulting	115,000	115,000	115,400	(400)
Professional fees	40,000	40,000	38,187	1,813
Property appraiser fees	3,500	3,500	1,592	1,908
Tax collector commissions	8,000	8,000	8,154	(154)
Capital outlay, equipment purchase	4,000	4,000	1,320	2,680
Total expenditures	<u>287,300</u>	<u>287,300</u>	<u>232,024</u>	<u>55,276</u>
<b>Excess of revenues over expenditures</b>	<u>129,686</u>	<u>129,686</u>	<u>192,892</u>	<u>63,206</u>
<b>Other financing uses</b>				
Transfers out	(89,686)	(89,686)	(89,686)	-
Total other financing uses	<u>(89,686)</u>	<u>(89,686)</u>	<u>(89,686)</u>	<u>-</u>
<b>Change in fund balance</b>	40,000	40,000	103,206	63,206
<b>Fund balance, beginning of year</b>	505,992	505,992	505,992	-
<b>Fund balance, end of year</b>	<u>\$ 545,992</u>	<u>\$ 545,992</u>	<u>\$ 609,198</u>	<u>\$ 63,206</u>

The accompanying notes to financial statements are an integral part of this statement.

## CAPTIVA EROSION PREVENTION DISTRICT

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental revenues				
Grant income, federal	\$ -	\$ -	\$ 43,514	\$ 43,514
Grant income, state	33,000	33,000	-	(33,000)
Grant income, local	146,100	146,100	108,495	(37,605)
Special assessments	280,000	280,000	293,636	13,636
Charges for services, parking revenues	340,000	340,000	396,738	56,738
Investment earnings	500	500	8,952	8,452
Total revenues	<u>799,600</u>	<u>799,600</u>	<u>851,335</u>	<u>51,735</u>
<b>Expenditures</b>				
Current				
Physical environment				
Operating expenditures				
Advertising	2,000	2,000	2,156	(156)
Annual membership and fees	2,000	2,000	500	1,500
Beach maintenance	3,400	3,400	84	3,316
Cost of assessment collections	1,000	1,000	3,896	(2,896)
Bank service fee	-	-	25	(25)
Credit card fees	9,000	9,000	10,456	(1,456)
Engineering	20,000	20,000	-	20,000
Insurance	15,000	15,000	16,107	(1,107)
Parking maintenance	40,000	40,000	29,723	10,277
Portable toilets	8,000	8,000	12,805	(4,805)
Sales tax expense	21,000	21,000	21,829	(829)
Professional fees	155,000	155,000	30,921	124,079
Project consultant	118,000	118,000	114,900	3,100
Redfish pass study	-	-	2,896	(2,896)
Renourishment Projects				
Beach maintenance	-	-	6,781	(6,781)
Engineer report/storm damage	-	-	38,595	(38,595)
Project benefit analysis	-	-	18,062	(18,062)
Summer recreational survey	-	-	3,200	(3,200)
Winter recreational survey	-	-	400	(400)
Other	-	-	13,739	(13,739)
Rent	7,500	7,500	5,173	2,327
Records storage	2,800	2,800	2,947	(147)
Capital outlay	108,000	108,000	55,950	52,050
Debt service				
Principal	700,000	700,000	700,000	-
Interest	26,000	26,000	26,180	(180)
Total expenditures	<u>1,238,700</u>	<u>1,238,700</u>	<u>1,117,325</u>	<u>121,375</u>
<b>Deficiency of revenues under expenditures</b>	<u>(439,100)</u>	<u>(439,100)</u>	<u>(265,990)</u>	<u>173,110</u>
<b>Other financing sources</b>				
Transfers in	89,685	89,685	89,686	1
Total other financing sources	<u>89,685</u>	<u>89,685</u>	<u>89,686</u>	<u>1</u>
<b>Change in fund balance</b>	<u>(349,415)</u>	<u>(349,415)</u>	<u>(176,304)</u>	<u>173,111</u>
<b>Fund balance, beginning of year</b>	3,178,338	3,178,338	3,178,338	-
<b>Fund balance, end of year</b>	<u>\$ 2,828,923</u>	<u>\$ 2,828,923</u>	<u>\$ 3,002,034</u>	<u>\$ 173,111</u>

The accompanying notes to financial statements are an integral part of this statement.

**OTHER INDEPENDENT AUDITOR'S REPORTS**

**CAPTIVA EROSION PREVENTION DISTRICT**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

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**SECTION I**  
**SUMMARY OF AUDIT RESULTS**

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting: Material weaknesses identified?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant deficiency identified not considered to be material weaknesses?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Federal Awards**

Federal and State single audits were not required to be performed in the current year due to expenditures not exceeding the \$750,000 threshold.

**SECTION II**  
**FINANCIAL STATEMENT FINDINGS AND RESPONSES**

None reported.

**SECTION III**  
**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None reported.

**SECTION IV**  
**STATUS OF PRIOR YEAR AUDIT FINDINGS**

None reported.



APTIM  
2481 NW Boca Raton Blvd.  
Boca Raton, FL 33431  
Tel: +1 561 391 8102  
Fax: +1 561 391 9116  
www.aptim.com

May 5, 2020

Joe Wagenti, CEPD Administrator  
Captiva Erosion Prevention District  
11513 Andy Rosse Lane, Unit 4  
Captiva, FL 33924

**Re: Proposal for 2021-2022 LGFR Support**

Dear Joe:

This letter is in response to your request for a proposal for Aptim Coastal Planning & Engineering, LLC (APTIM) and their sub-consultant, Coastal Protection Engineering LLC (CPE), herein referenced as the APTIM Team, to assist the Captiva Erosion Prevention District (CEPD) with the 2021-2022 Florida Department of Environmental Protection's (FDEP) Local Government Funding Request (LGFR).

**Introduction**

The CEPD is preparing to apply for the upcoming fiscal year's state cost sharing for their coastal management program through the Florida Department of Environmental Protection's (FDEP) annual Local Government Funding Request (LGFR) process. It is anticipated that the application will be significantly different from previous years as the FDEP is currently modifying Florida Administrative Code (FAC) Rule 62B-36 and preparing new ranking criteria to comply with House Bill 325, which made changes to the funding process. These changes are specific to project ranking and will not impact the state cost share calculations since the state cost share section of the rule is not being modified for this funding cycle.

**Scope of Work**

The APTIM team will provide support to the CEPD as they prepare the 2021-2022 LGFR. We will respond to questions from the CEPD regarding completion of the LGFR and provide a general review of the LGFR application and the Interlocal Agreement with Lee County from the perspective of State funding eligibility. This support will have the objective of accurate completion of the LGFR with the aim of obtaining the maximum eligible cost share and project ranking. After FDEP evaluates the LGFR and issues the Assessment, we will support the CEPD in reviewing the initial allocated ranking, CEPD cost share and funding amounts. The APTIM Team will participate in phone meetings and email communication as required to assist with the CEPD's preparation of the LGFR.

**Assumptions**

No field investigations or re-evaluations of the current public access eligibility are assumed to be required by the APTIM Team in this scope of services.



**Fee Proposal**

The proposed work will be performed by APTIM with CPE as a sub-consultant, as a Task Order under the terms and conditions of our Master Services Agreement dated October 17, 2012, (the "Agreement") (Exhibit A). The work proposed herein will be performed on an hourly basis as detailed in Exhibit B for a not-to-exceed (NTE) cost of \$4,979. Although this proposal is detailed by separable items and estimated by specific staff and categories, staff of APTIM and CPE will be used as needed to support the CEPD up to the NTE amount.

If you have any questions, please feel free to call or email Steve Keehn or Erica Carr-Betts. Thank you for the opportunity to serve the CEPD.

Sincerely,

Beau C. Suthard, PG  
Program Director  
Aptim Coastal Planning & Engineering, LLC

CLIENT: Captiva Erosion Prevention District  
Acknowledgement and Acceptance

- cc: Michelle Pfeiffer, PE, CPE
- Tom Pierro, PE, CPE
- Erica E. Carr-Betts, APTIM
- Jeffrey L. Andrews, PSM, APTIM
- Steve Keehn, PE, APTIM

\_\_\_\_\_  
Authorized Representative Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



**EXHIBIT A**

**APTIM COASTAL PLANNING & ENGINEERING, LLC  
MASTER SERVICES AGREEMENT**



**COASTAL PLANNING & ENGINEERING, INC.**  
**MASTER SERVICES AGREEMENT**

THIS AGREEMENT (the "Agreement"), is made as of the 17<sup>th</sup> day of October, 2012, by and between the undersigned client ("CLIENT") and Coastal Planning & Engineering, Inc., ("CPE"), a Florida corporation.

NOW, THEREFORE, the parties agree as follows:

**1. Scope of Services**

This Agreement anticipates the issuance of various written service orders or other requests for services (each an "Order") and sets forth the terms and conditions pursuant to which CPE will provide CLIENT environmental management services at such locations as are requested by CLIENT. Each Order shall be subject to the terms and conditions of this Agreement. The services that CPE may be requested to perform pursuant to this Agreement include, without limitation, the following: (a) engineering and technological services relating to the environment; (b) other engineering, technological and consulting services; and (c) geotechnical services including analysis, design, engineering, and construction. Such services as are from time to time requested by CLIENT hereunder are collectively referred to herein as the "Services." The particular Services required of CPE at a given location shall be as and limited to those stated in the Order.

**2. Term**

This Agreement shall be in effect for one (1) calendar year from the date of execution by CLIENT, and shall continue from year to year thereafter. Either party may terminate this Agreement at any time, with or without cause, upon thirty (30) days' prior written notice to the other. CLIENT may terminate by written notice at any time, with or without cause and in whole or in part, an Order hereunder; provided, however, that CLIENT shall compensate CPE for all Services performed prior to CPE's actual receipt of notice and all of CPE's costs and expenses incurred prior to and/or as a result of the termination, including but not limited to non-cancelable commitments and demobilization costs. If, at the time of termination of this Agreement, Services pursuant to an Order remain uncompleted and the parties intend that such Services shall be completed, the terms of this Agreement shall continue to apply to such Services.

**3. Compensation**

CLIENT agrees to compensate CPE in accordance with Exhibit 1 when the Services are performed. Copies of the schedules in effect as of the date hereof are attached hereto as Exhibit 1 and are an integral part of this Agreement. All time, including travel hours and work plan preparation will be

invoiced. CPE's rate schedules are revised periodically; CPE will notify CLIENT of any revisions in the rate schedules and the effective date thereof, which date shall be not less than thirty (30) days' after such notice. As to those Services for which no schedules exist, CPE shall be compensated on a time and materials basis as shall be set forth in an Order.

**4. Payment**

a. Unless otherwise agreed to in writing, invoices will be submitted biweekly or once a month at the discretion of CPE. Payment of invoices in U.S. Dollars is due upon receipt of the invoice, and CLIENT shall make payments in the manner requested by CPE. Any invoices due, owing, and unpaid in excess of thirty (30) days after the date thereof shall bear interest from the date thereof at a rate equal to the lesser of one and one-half percent (1-1/2%) per month or the maximum rate permissible by law.

b. **RESERVED.**

**5. Taxes, Fees and Other Charges**

The CLIENT shall pay all sales, use, value added, gross receipts, franchise, and like taxes, and tariffs and duties, and all disposal fees and taxes, levied against CPE or its employees applicable to the transactions contemplated by this Agreement.

**6. Independent Contractor**

CPE shall be an independent contractor in performing the Services and shall not act as an agent or employee of CLIENT except when executing subcontracts for the treatment, transportation, storage and/or disposal of materials, in which case CPE shall be the CLIENT's agent. Subject to the terms and conditions hereof, CPE shall be responsible for its employees, subcontractors, and agents and for their compensation, benefits, contributions, and taxes, if any.

**7. Documentation, Records, Audit**

CPE, when requested by CLIENT, shall provide CLIENT with copies of all documents which it is required to file or maintain under any federal, state, or local law naming or obligating the CLIENT, including, without limitation, any hazardous waste manifests relating to the Services.

CLIENT shall have the right, at its expense, to inspect and audit CPE's records and accounts covering charges hereunder at all reasonable times during the course of the Services for each particular Order and for a period of one (1) year after

the substantial completion thereof; provided, however, that the purpose of such audit shall be only for verification of such charges and that CPE shall not be required to keep records of or provide access to those of its costs covered by a fixed price, fixed unit rates or which are expressed in terms of percentages of other costs.

Upon completion of such audit, the results shall be presented to CPE. To the extent that the audit indicates that CPE has not been adequately compensated by CLIENT, CLIENT shall pay CPE any compensation due as shown by the audit. Alternatively, to the extent that any audit indicates that the total amount of compensation paid by CLIENT to CPE exceeded the actual amount due, CPE shall return such excess compensation to CLIENT.

### 8. Risks and Allocation

CLIENT hereby acknowledges, understands and agrees that: (1) there are risks inherent to the Services, many of which cannot be ascertained or anticipated prior to or during the course of the Services; (2) due to the inherently limited nature and amount of the data resulting from environmental investigation methods, complete analysis of conditions is not always possible, and, therefore, conditions frequently vary from those anticipated earlier; and (3) technology, methods, accepted professional standards as well as law and policy, are undefined and/or constantly changing and evolving. In light of all of the foregoing, as a material inducement to and consideration for CPE's agreement to perform the Services on the terms and at the price herein provided for. CLIENT SPECIFICALLY AGREES THAT CPE'S LIABILITY SHALL BE STRICTLY LIMITED AS AND TO THOSE CAUSES AND AMOUNTS PROVIDED IN SECTIONS 8 THROUGH 14 OF THIS AGREEMENT OR TO THE MAXIMUM EXTENT OTHERWISE PERMITTED BY LAW.

### 9. CPE Warranties, Representations and Covenants

Subject to the limitations of this Section and Sections 8 through 14 hereof:

**a. Warranties:** CPE warrants, represents, and covenants that: (1) CPE has the capability, experience, and means required to perform the Services; and (2) such Services will be performed, findings obtained, and recommendations prepared in accordance with (i) accepted professional practices and standards for nationally recognized firms engaged in similar work, as in effect at the time the Services are performed, and (ii) CLIENT's reasonable rules, standards and specifications as communicated in writing to CPE prior to beginning the Services under each Order; and (iii) applicable federal, state, and local laws, regulations, and ordinances as in effect and construed at the time the Services are performed;

**b. Remedies:** If CLIENT alleges that CPE has breached a warranty set forth in this Section 9, then CLIENT shall promptly notify CPE in writing and, before taking any further action against CPE, shall afford CPE the opportunity, at CPE's cost and option, to either re-perform any defective Service according to the original scope of work therefor (as modified up to the time of breach), or to commence and diligently pursue the cure of such breach, in which event such re-performance or cure shall be CLIENT's sole and exclusive remedy therefor (except as provided in the next sentence). CLIENT's sole and exclusive remedy for the breach of any of the above warranties which breach damages property (other than the Services themselves) or injures persons, shall be as provided in Section 10 hereof.

EXCEPT AS SET FORTH IN SECTION 9 ABOVE, CPE MAKES NO GUARANTEE OF RESULTS OR WARRANTY, EXPRESS OR IMPLIED, IN FACT OR BY LAW, WHETHER OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR OTHERWISE, AS TO ANY OF THE GOODS OR OTHER MATERIALS FURNISHED OR SERVICES WHICH MAY BE PERFORMED PURSUANT TO THIS AGREEMENT.

### 10. Indemnities

Subject to the limitations of Sections 8 through 14 hereof, any indemnity by CLIENT shall not apply to, and CPE shall defend, indemnify and hold harmless (and does hereby release) CLIENT (including its officers, directors, employees, and agents) from and against any and all losses, liabilities, claims, demands, damages, fines and penalties, and related expenses (including reasonable legal fees and costs of investigation) with respect to any injury to or death of any person (including employees and agents of CLIENT and CPE), or damage, loss or destruction of any tangible property (including property of CLIENT and CPE and their respective employees and agents), to the extent resulting from, attributable to, or arising out of the negligent acts or omissions or willful misconduct of CPE, its subcontractors, and their respective employees acting in the course and scope of their employment. CLIENT shall defend, indemnify and hold harmless (and does hereby release) CPE (including its parent, subsidiary, and affiliated companies and their officers, directors, employees, and agents) from and against, and any indemnity by CPE shall not apply to, any and all liabilities, claims, demands, losses, damages, injuries, fines and penalties, and related expenses (including reasonable legal fees and costs of investigation), arising from the (i) negligent acts or omissions of CLIENT, its contractors, and their respective subcontractors, employees and agents; (ii) any allegations that CPE is the owner, operator, manager, or person in charge of all or any portion of a site addressed by the services, or arranged for the treatment, transportation, or disposal of, or owned or possessed, or chose the treatment, transportation or disposal site for, any material with respect to which Services are provided, and (iii) any pollution,

contamination or release of hazardous or radioactive materials, including all adverse health effects thereof, except for any portion thereof which results from CPE's negligence or willful misconduct.

**11. RESERVED**

**12. RESERVED**

**13. Notice/Defense**

A party entitled to indemnity under Section 10 hereof shall be the "Indemnitee" and the party obligated to provide such indemnity shall be the "Indemnitor." The Indemnitee shall promptly provide written notice to the Indemnitor upon the earlier of (a) any assertion of any Claim (as hereafter defined) falling within the Indemnitor's duties to indemnify or (b) learning of facts (other than the knowledge CPE gains through performing the Services) which may give rise to a duty by Indemnitor to defend, to indemnify, or hold harmless.

In the event an Indemnitor is required, during the course of an action or other proceeding, to pay any sum pursuant to Section 10 hereof which results from, is attributable to or arises out of any cause other than one for which the Indemnitor is required to defend, indemnify or hold harmless, the Indemnitor shall be entitled to recover from the Indemnitee and others to the extent such sums are in excess of those sums which the Indemnitor is required to pay pursuant to Section 10, as the case may be.

**14. Limitation of Liability**

NOTWITHSTANDING ANY OTHER PROVISION CONTAINED IN THIS AGREEMENT:

a. GENERAL LIMITATION - CLIENT'S SOLE AND EXCLUSIVE REMEDY FOR ANY ALLEGED BREACH OF WARRANTY BY CPE SHALL BE TO REQUIRE CPE TO RE-PERFORM ANY DEFECTIVE SERVICES. CPE'S LIABILITY AND CLIENT'S REMEDIES FOR ALL CAUSES OF ACTION ARISING HEREUNDER WHETHER BASED IN CONTRACT, NEGLIGENCE, INDEMNITY, OR ANY OTHER CAUSE OF ACTION, SHALL NOT EXCEED IN THE CUMULATIVE AGGREGATE (INCLUDING ANY INSURANCE PROCEEDS) WITH RESPECT TO ALL CLAIMS ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHATEVER MINIMUM AMOUNT MAY BE REQUIRED BY LAW OR, IF NONE, \$1,000,000.00 (WHICH AMOUNT INCLUDES ANY FEES AND COSTS INCURRED IN RE-PERFORMING SERVICES). THE REMEDIES IN THIS AGREEMENT ARE CLIENT'S SOLE AND EXCLUSIVE REMEDIES. FURTHER, CPE SHALL HAVE NO LIABILITY FOR ANY ACTION INCLUDING DISCLOSURE OF INFORMATION WHERE IT BELIEVES IN GOOD FAITH THAT SUCH ACTION IS REQUIRED BY PROFESSIONAL STANDARDS OF

CONDUCT FOR THE PRESERVATION OF PUBLIC HEALTH, SAFETY OR WELFARE, OR BY LAW.

b. CONSEQUENTIAL DAMAGES: FURTHER AND REGARDLESS OF ANY OTHER PROVISION HEREIN, CPE SHALL NOT BE LIABLE FOR ANY INCIDENTAL, INDIRECT, OR CONSEQUENTIAL DAMAGES (INCLUDING LOSS OF PROFITS, DECLINE IN PROPERTY VALUE, REGULATORY AGENCY FINES, LOST PRODUCTION OR LOSS OF USE) INCURRED BY CLIENT OR FOR WHICH CLIENT MAY BE LIABLE TO ANY THIRD PARTY OCCASIONED BY THE SERVICES OR BY APPLICATION OR USE OF REPORTS OR OTHER WORK PERFORMED HEREUNDER.

**15. Insurance**

CPE shall at all times while operations are conducted hereunder maintain the following insurance coverages:

a. Workers' Compensation, providing statutory benefits and employer's liability insurance covering employees of CPE engaged in operations hereunder in compliance with the state having jurisdiction over each employee. The limit for employer's liability shall be One Million Dollars (\$1,000,000) per occurrence.

b. Comprehensive General Liability Insurance including products, contractual liability and completed operations with a combined single limit of \$1,000,000 per occurrence, \$2,000,000 aggregate for bodily injury and property damage.

c. Automobile Liability Insurance with a combined single limit of \$1,000,000.00 per accident for bodily injury and property damage. This insurance shall provide coverage for any automobile, including owned, hired and non-owned automobiles.

d. Professional errors and omissions coverage with a limit of \$1,000,000 per claim and aggregate, covering negligent acts, errors, or omissions of CPE in connection with the performance of its services.

Insurance certificates will be furnished to CLIENT on request. If the CLIENT requires further insurance coverage, CPE will endeavor to obtain said coverage, and CLIENT shall pay any extra costs therefore.

**16. Title to Intellectual Property**

CLIENT may use any final reports of findings, feasibility studies, engineering work or other work performed or prepared by CPE under this Agreement for its internal purposes in connection with the project and/or location for which such work was prepared, but CPE reserves all other rights with respect to such documents and all other documents produced in performing the Services. All reports

will be delivered subject to CPE's then current limitations. CLIENT shall obtain prior written consent from CPE for any other use, distribution, or publication of such reports or work results.

CLIENT shall retain all right, title and interest in and to all intellectual property, including patents, copyrights, trademarks and confidential know-how (collectively, "Intellectual Property") pertaining to CLIENT's field of expertise which is developed by CLIENT and/or by CPE in connection with performing the Services.

CPE shall retain all right, title and interest to all Intellectual Property pertaining to CPE's field of expertise which is developed by CPE in connection with performing Services; provided, however, that CPE shall grant to CLIENT a royalty-free, nonexclusive, nontransferable license as to such Intellectual Property for use in regard to any of CLIENT's facilities.

### 17. Intellectual Property Rights

CPE shall use its best efforts to provide Services that do not infringe on any valid Intellectual Property or involve the use of any confidential information that is the property of others unless CPE is licensed or otherwise has the right to use such Intellectual Property or confidential information. CPE shall also use its best efforts to inform CLIENT of any infringement upon any Intellectual Property that may be reasonably expected to result from the use of the Services; provided, however, that the best efforts of CPE shall not include a duty to conduct and/or prepare a copyright, trademark or patent search and/or opinion. In any legal proceeding where CLIENT is made a defendant for Intellectual Property infringement based upon a Service, the liability of CPE under this Agreement shall be as limited in Section 9 hereof. Notwithstanding the foregoing, in no event shall CPE incur any liability for infringement based on CLIENT's manufacturing processes or for infringement resulting from CPE's compliance with CLIENT's directions.

### 18. Technology Fees

In the event the Services require the application of certain of CPE's Intellectual Property, CPE shall (a) identify the applicability of technology fees for the utilization of such Intellectual Property prior to or during the process definition phase of a project and (b) define for CLIENT the technical and economic factors associated with application of such technology. If CLIENT elects to proceed with evaluation or application of CPE's Intellectual Property, CLIENT and CPE shall negotiate in good faith, and establish in writing, the appropriate technology fees and payment schedules.

### 19. Confidentiality, Nondisclosure

In the course of performing Services, to the extent that CLIENT discloses to CPE, or CPE otherwise acquires, business or technical information that CLIENT clearly marks as confidential or proprietary, CPE will receive and maintain in confidence such information and will exercise all reasonable efforts to avoid the disclosure of such information to others. CPE will not use such information for any purpose other than the performance of Services for CLIENT.

Upon CLIENT's request, any reports, drawings, plans, or other documentation (or copies thereof) furnished to CPE by CLIENT shall be returned upon completion of the Services. CPE may retain one (1) copy of any documents prepared by or furnished to CPE in the performance of the Services. CLIENT shall treat as confidential all information and data furnished to it by CPE in connection with this Agreement including, but not limited to, CPE's technology, formulae, procedures, processes, methods, trade secrets, ideas, inventions, and/or computer programs; and CLIENT shall not disclose such information to any third party, except to a related company which has first agreed in writing with CPE to an obligation of confidentiality identical to the obligations of CLIENT as set forth in this Section 19.

Nothing in this Agreement shall prevent or be interpreted as preventing either CPE or CLIENT or either party's employees or agents from disclosing and/or using said information or data (a) when the information or data are actually known to the receiving party before being obtained or derived from the originating party; (b) when the information or data is generally available to the public without the receiving party's fault at any time before or after it is acquired from the originating party, (c) where the information or data are obtained or acquired in good faith at any time by the receiving party from a third party who has the same in good faith and who is not under any obligation to the originating party with respect thereto; (d) where a written release is obtained by the receiving party from the originating party; (e) five (5) years from the date of the receipt of such information; (f) where permitted by this Agreement; or (g) where disclosure is required by process of law, provided that the party subject to such process shall promptly notify the originating party and allow the originating party the opportunity to resist such process.

CLIENT and its related companies shall be entitled to use, for themselves only, any part of CPE's Services. Although CLIENT is entitled to multiple use, CPE's liability is limited to the first application of the Services. When CPE's know-how, inventions, and/or CPE's patent rights are involved, multiple use by CLIENT may involve payment of technology fees to CPE for each such use, as shall be established by mutual agreement of the parties pursuant to Section 18 herein.

## 20. Force Majeure

Neither party shall be deemed in default of this Agreement or any Order to the extent that any delay or failure in the performance of its obligations (other than the payment of money) results, without its fault or negligence, from any cause beyond its reasonable control, such as acts of God, acts of civil or military authority, embargoes, epidemics, war, riots, insurrections, fires, explosions, earthquakes, floods, adverse weather conditions, strikes, or lockouts, acts of governmental agencies or officials, and changes in laws, statutes, regulations or ordinances.

If any such force majeure condition occurs and will materially delay or impair performance hereunder, then the party whose performance is delayed or impaired by such condition shall give prompt written notice to the other party as to the nature and anticipated extent of the delay or impairment. The party receiving said notice may then elect to either (a) terminate the affected Service or any part thereof or (b) suspend the affected Service or any part thereof for the duration of the force majeure condition and resume performance once the force majeure condition ceases. Unless written notice electing option (a) under this Section 20 is given within three (3) days after receipt of notification of the force majeure condition, then option (b) shall be deemed to have been elected.

## 21. Affirmative Action

Unless this Agreement is exempted by law, CPE shall comply with Executive Order 11246, the Rehabilitation Act of 1973, the Vietnam Era Veterans' Readjustment Assistance Act of 1974, and the rules and regulations issued pursuant to said Order and Acts, as amended, and all of which are incorporated herein by reference. Upon execution of this Agreement and upon request, CPE shall furnish to CLIENT an executed Certificate of Nonsegregated Facilities.

## 22. Notice

a. CPE and CLIENT shall notify each other of (1) service of any notice of violation of any law, regulation, permit, or license relating to the Services; (2) initiation of any proceedings to revoke any permits or licenses which relate to such Services; (3) revocation of any permits, licenses, or other governmental authorizations relating to such Services; or (4) commencement of any litigation that could affect such Services.

b. Any notice, communication, or statement required or permitted to be given hereunder shall be in writing and deemed to have been sufficiently given when delivered in person or sent by telex, wire, or by certified mail, return receipt requested, postage prepaid, to the address of the respective party set forth below, or to such other address for either party as that party may by written notice designate.

Coastal Planning & Engineering, Inc.  
4171 Essen Lane  
Baton Rouge, LA 70809  
Attn: Corporate Counsel

CLIENT

Captiva Erosion Prevention District

Post Office Box 365

Captiva Island, Florida 33924

Attn: District Administrator

With copy to  
Nancy E. Stroud  
District Attorney  
1900 Glades Rd., Suite 251  
Boca Raton, FL 33431

CLIENT shall also provide a copy of such notice to the CPE office performing the specific Order in question.

c. CLIENT shall obtain CPE's prior consent and cooperation with the formulation and release of any public disclosure in connection with this Agreement or work performed hereunder, before issuing a news release, public announcement, advertisement, or other form of publicity.

## 23. Assignment

Neither party shall assign or delegate any of its duties or obligations under this Agreement without the prior written consent of the other. Notwithstanding the foregoing, CPE may assign or subcontract all or any portion of the Services to one or more subsidiaries of The Shaw Group Inc. or affiliates of CPE or to such other persons as designated by CPE and approved by CLIENT which approval shall not be unreasonably withheld. Further, CPE may upon notice to CLIENT assign, pledge or otherwise hypothecate the cash proceeds and accounts receivable resulting from the performance of any Services or sale of any goods pursuant to this Agreement. Subject to the foregoing, this Agreement shall inure to the benefit of, and be binding upon, the parties' respective successors and assigns.

## 24. Disputes, Attorney Fees

Any dispute regarding this Agreement or the Services shall be resolved first by exchange of documents by senior management of the parties, who may be assisted by counsel. Any thereafter unresolved disputes shall be litigated in Lee County, Florida



**25. CLIENT/CPE Representatives**

CLIENT and CPE shall each designate in writing an individual or individuals to serve as their representative(s) during the course of this Agreement, and for each Order. Selection of representatives shall be based upon qualifications and experience relating to the nature of the Services being performed. Each such representative shall be authorized to act on behalf of and to bind the designating party as to all matters pertaining to the Agreement and the Order(s).

**26. Governing Law**

This Agreement shall be governed by and interpreted pursuant to the laws of the Florida, where the particular Services are to be performed.

**27. Waiver of Terms and Conditions**

The failure of either CPE or CLIENT in any one or more instances to enforce one or more of the terms or conditions of this Agreement or to exercise any right or privilege in this Agreement or the waiver of any breach of the terms or conditions of this Agreement shall not be construed as thereafter waiving any such terms, conditions, rights, or privileges, and the same shall continue and remain in force and effect as if no such failure to enforce had occurred.

**28. Entire Agreement**

The terms and conditions set forth herein constitute the entire understanding of the parties relating to the provision of Services by CPE to CLIENT and shall be deemed incorporated in all Orders unless otherwise agreed in writing by CPE. In the event of conflict, this Agreement shall govern. Any modifications or revision of any provisions hereof or any additional provisions contained in any purchase order, acknowledgment or other form of the CLIENT is hereby expressly objected to by CPE and shall not operate to modify the Agreement, and CPE's acceptance of an Order is expressly conditioned on and limited to assent to the provisions hereof. CLIENT may accept these terms and conditions by execution of this Agreement or by authorizing CPE to begin work. This Agreement may be amended only by a written instrument signed by both parties.

**29. Severability; Survival**

Each provision of this Agreement is severable from the others. Should any provision of this Agreement be found invalid or unenforceable, such provision shall be ineffective only to the extent required by law, without invalidating the remainder of such provision or the remainder of this Agreement. Further, to the extent permitted by law, any provision found invalid or unenforceable shall be deemed automatically redrawn to the extent necessary to render it

valid and enforceable consistent with the parties' intent. For example, if the gross negligence standard in Sections 10 and 12 is unenforceable under an applicable "anti-indemnity" statute, but a sole negligence standard is enforceable, the sole negligence standard shall be automatically substituted therein. The terms and conditions set forth herein shall survive the termination of this Agreement.

**30. RESERVED.**

IN WITNESS WHEREOF, CLIENT and CPE agree to the foregoing (INCLUDING THE LIMITATIONS ON LIABILITY IN SECTIONS 8-14) and have caused this Agreement to be executed by their respective duly authorized representatives as of the date set forth above.

**CAPTIVA EROSION PREVENTION DISTRICT ("CLIENT")**

By: *James P. Boyle*

Title: CHAIRMAN

**COASTAL PLANNING & ENGINEERING, INC.**

By: *Henry C. C...*

Title: Vice President

ATTACHMENT: Exhibit 1 - Category Rate Schedule

EXHIBIT B  
 CATEGORY RATE SCHEDULE  
 COASTAL PLANNING & ENGINEERING, INC.  
 (November 1 2012 to June 1, 2014)

PERSONNEL CATEGORY	RATE
Principal Engineer	\$215
Senior Project Manager	\$190
Project Manager /Senior Coastal Engineer	\$157
Program Manager	\$146
Coastal Engineer II	\$125
Coastal Engineer I	\$103
Coastal Modeler	\$125
Professional Surveyor & Mapper	\$179
Certified Hydrographic Surveyor	\$157
Hydrographer	\$125
Project Surveyor	\$109
Surveyor	\$98
Technician/Survey Technician	\$85
Boat Captain	\$92
Senior Marine Biologist	\$146
Project Marine Biologist	\$125
Marine Biologist II	\$109
Marine Biologist I	\$92
Professional Geologist	\$136
Project Geologist	\$125
Geologist II	\$109
Geologist I	\$92
Senior CAD Operator	\$135
CAD Operator	\$92
GIS Operator	\$100
Bookkeeper	\$74
Clerical	\$68

EXHIBIT B  
CATEGORY RATE SCHEDULE  
CB&I COASTAL PLANNING & ENGINEERING, INC.  
Effective January 1, 2015

PERSONNEL CATEGORY	RATE
Principal Engineer	\$ 215
Senior Project Manager	\$ 195
Project Manager/Senior Coastal Engineer	\$ 164
Program Manager	\$ 146
Coastal Engineer III	\$ 146
Coastal Engineer II	\$ 128
Coastal Engineer I	\$ 105
Coastal Modeler	\$ 128
Professional Surveyor & Mapper	\$ 179
Certified Hydrographic Surveyor	\$ 157
Hydrographer	\$ 125
Project Surveyor	\$ 109
Surveyor	\$ 98
Technician/Survey Technician	\$ 85
Boat Captain	\$ 92
Senior Marine Biologist	\$ 146
Project Marine Biologist	\$ 125
Marine Biologist II	\$ 109
Marine Biologist I	\$ 92
Professional Geologist	\$ 136
Project Geologist	\$ 125
Geologist II	\$ 115
Geologist I	\$ 95
Senior CAD Operator	\$ 140
CAD Operator	\$ 100
GIS Operator	\$ 100
Bookkeeper	\$ 74
Clerical	\$ 68





**EXHIBIT B**

**FEE PROPOSAL**

**FOR**

**2021-2022 LGFR SUPPORT**

**FEE PROPOSAL FOR**  
**CAPTIVA EROSION PREVENTION DISTRICT**  
**2021-2022 LGFR SUPPORT**

**PROJECT PROPOSAL SUMMARY**  
**PREPARED BY: APTIM COASTAL PLANNING & ENGINEERING, LLC**

<b>TASK ITEM</b>	<b>DESCRIPTION</b>	<b>LABOR COSTS</b>	<b>DIRECT COSTS</b>	<b>TOTAL COST</b>
<b>1</b>	Support for LGFR Preparation & Submittal	\$2,660	\$2,319	<b>\$4,979</b>
			<b>TOTAL COSTS</b>	<b>\$4,979</b>

**FEE PROPOSAL FOR  
CAPTIVA EROSION PREVENTION DISTRICT**

**2021-2022 LGFR SUPPORT**

Task Item	Task Cost	Coastal Engineer II (Hours)	GIS Operator (Hours)	<u>DIRECT COSTS</u>
				Coastal Protection Engineering (CPE) (Sub-Contractor) (Lump Sum)
1 Support for LGFR Preparation & Submittal	<b>\$4,979</b>	20	1	\$2,209
Total Hours =		20	1	\$2,209
Rate =		\$128	\$100	\$1.05
Cost =		\$2,560	\$100	\$2,319

**TOTAL LABOR COST = \$2,660**  
**TOTAL SUBCONTRACTOR COST = \$2,319**  
**\$4,979**

**FEE PROPOSAL FOR**  
**CAPTIVA EROSION PREVENTION DISTRICT**  
**2021-2022 LGFR SUPPORT**

<b>LABOR RATES (HOURLY)</b>	<b>2015</b>
Principal Engineer	\$215
Senior Project Manager	\$195
Project Manager/Senior Coastal Engineer	\$164
Program Manager	\$146
Coastal Engineer III	\$146
Coastal Engineer II	\$128
Coastal Engineer I	\$105
Coastal Modeler	\$128
Professional Surveyor & Mapper	\$164
Certified Inshore Hydrographer	\$157
Hydrographer	\$125
Project Surveyor	\$109
Surveyor	\$98
Technician/Survey Technician	\$85
Boat Captain	\$92
Senior Marine Biologist	\$136
Project Marine Biologist	\$125
Marine Biologist II	\$109
Marine Biologist I	\$92
Professional Geologist	\$136
Project Geologist	\$125
Geologist II	\$115
Geologist I	\$95
Senior CAD Operator	\$136
CAD Operator	\$100
GIS Operator	\$100
Bookkeeper	\$74
Clerical	\$68
<b>EQUIPMENT RATES (DAILY)</b>	
Survey Boat 24'	\$790
Truck (Road Use per mile)	\$0.57
RTK GPS	\$495
GPS Integrated Underwater Video Camera	\$435
SCUBA Tanks (Nitrox)	\$19
Dive Equipment and Insurance	\$75
Heave, Pitch & Roll Compensator	\$215
Speed of Sound Velocity Meter	\$63
Hypack/ Hysweep Navigation System	\$260
Odom Hydrotrac Sounder	\$165
Edgetech X-Star Chirp Seismic System	\$1,150
Thermal Seismic Printer	\$130
Edgetech Sidescan Sonar System	\$695
G-881 Magnetometer	\$215
Enclosed 18' Trailer	\$78
Level	\$65
Digital Camera	\$10
John Deer Gator	\$105
Sonar Wizard Seismic Data Processing Package	\$155
Subconsultant Handling Fee	1.05

May 5, 2020

Beau Suthard, PG  
Client Program Manager  
Aptim Environmental & Infrastructure, LLC  
Submitted via email to [Beau.Suthard@aptim.com](mailto:Beau.Suthard@aptim.com)

Re: Proposal to Assist with Captiva Erosion Prevention District 2021-2022 LGFR Support

Dear Beau,

This proposal is in response to Aptim Environmental & Infrastructure's (APTIM) request for Coastal Protection Engineering LLC (CPE) to assist APTIM with the Captiva Erosion Prevention District (CEPD) 2021-2022 Florida Department of Environmental Protection (FDEP) Local Government Funding Request (LGFR). We propose to provide professional services of Principal Engineer and Project Manager as detailed in the following paragraphs, as well as perform task management and client coordination throughout the work.

CPE will provide support for the CEPD's 2021-2022 LGFR. We will respond to questions and assist with general review of the LGFR application and the Interlocal Agreement with Lee County from the perspective of State funding eligibility. This support will have the objective of accurate completion of the LGFR with the aim of obtaining the maximum eligible cost share and project ranking. We will support the CEPD in reviewing the FDEP's initial allocated ranking, CEPD cost share and funding amounts. We will participate in phone meetings and email communication as required to assist with the CEPD's preparation of the LGFR.

The fee to APTIM for the proposed services is \$2,209.00 as detailed in the attachment. All work will be performed in accordance with the existing Master Service Agreement between APTIM and CPE executed July 24, 2019 and the subsequently negotiated rates. Although this proposal is detailed by separable items and estimated by specific staff and categories, it is anticipated that some work elements will exceed the estimate while others fall below the estimate to complete. Our staff will be used as needed to achieve the scope of services and to meet the stated objectives and timelines. Should the project or client require additional services beyond these estimated hours, we will discuss adjustments with APTIM as deemed appropriate.

If you have any questions, please feel free to contact me directly at 772-971-0044.

Sincerely,

A handwritten signature in blue ink that reads "Michelle Pfeiffer". The signature is written in a cursive, flowing style.

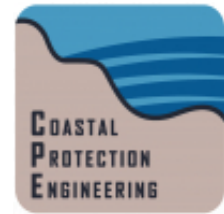
Michelle Pfeiffer, PE  
Senior Coastal Engineer  
Coastal Protection Engineering LLC

Mobile: 772-971-0044

[mpfeiffer@coastalprotectioneng.com](mailto:mpfeiffer@coastalprotectioneng.com)

CC: Erica Carr-Betts, APTIM  
Tom Pierro, PE, CPE

# Quote No. 2019085



**Submitted to:**  
**APTIM Environmental & Infrastructure LLC**  
2481 NW Boca Raton Blvd, Boca Raton,  
Florida, 33431

**Client Contact:**  
Beau Suthard  
beau.suthard@aptim.com

**Project Name: Captiva Erosion Prevention District**  
2021-2022 LGFR Support

**Date:** 05/05/2020

**Provided by:**  
**Coastal Protection Engineering LLC**  
5301 N. Federal Hwy, Suite #335  
Boca Raton, FL, 33487

**Project manager:**  
Michelle Pfeiffer  
Phone: +17729710044  
E-mail: mpfeiffer@coastalprotectioneng.com

Product name & additional info	Quantity	Price	Sum
<b>Support for LGFR Preparation &amp; Submittal</b>			
Captiva - Principal Engineer (TP)	5	205.00	1,025.00
Captiva - Project Manager (MP)	8	148.00	1,184.00
		<b>Subheading subtotal:</b>	<b>2,209.00</b>
		<b>Subtotal:</b>	<b>2,209.00</b>
		Tax:	0.00
		<b>Total (USD):</b>	<b>2,209.00</b>



## CAPTIVA BEACHES REOPENED

Captiva Island is an unincorporated area, whose representative government is Lee County, governed by Lee Board of County Commissioners (BOCC). As of Wednesday, April 29<sup>th</sup>, 2020, CEPD reopened Captiva beaches for public access from dawn to dusk under directive from the Lee BOCC.

Based on the emergency meeting directive of the Lee County BOCC dated April 28<sup>th</sup>, 2020, CEPD reopened the Alison Hagerup Beach Park (and the parking lot, bathroom facilities at this beach); along with Andy Rosse Lane Beach access. Sanibel opened certain Lee County Beaches located on Captiva and Sanibel: Turner Beach and Bowman's Beach, respectively.

The City of Sanibel has taken additional time to consider reopening City beaches on Sanibel.

Beachgoers are expected to continue to observe the established social distancing guidelines, ensuring that there is at least 10 feet between settled groups and that a similar buffer space between parties is maintained by those walking the beach.



## WELCOME

CEPD, along with the residents and businesses on Captiva, have successfully managed beach erosion for 60 years and continue to improve the beach with each nourishment project.

Sign up on [www.mycepd.com](http://www.mycepd.com) for our regular Beach Briefs, as we prepare for our next project in 2021.

**MICHAEL MULLINS**

CHAIRMAN

**BOB WALTER**

VICE CHAIRMAN

**HARRY KAISER**

SECRETARY

**RICHARD PYLE**

TREASURER

**MICHAEL LANIGAN**

COMMISSIONER





## SEA TURTLE SEASON 2020

Throughout Captiva's Sea Turtle nesting season, which runs from May 1<sup>st</sup> to October 31<sup>st</sup>, Sanibel Captiva Conservation Foundation's (SCCF) Turtle Patrol will be marking off the nests each morning at the beaches and subsequently monitoring the nests' conditions.

Please make note of the nest markings and stay at least 10 feet away so the nests remain undisturbed.



We can further contribute to the success of this cycle of Sea Turtle nesting by taking our beach furniture and other belongings with us when we leave the beach, filling in any holes in the sand and removing trash and litter from the beach. Although plastic waste, food containers and fishing line pose the most significant risk of entanglement for the turtles and their hatchlings, any article left on the beach can become an obstacle for them. All lights near the beach should be turned off, as artificial light has a major impact on Sea Turtles and may cause them to become disoriented.

SCCF's Sea Turtle program and most recent nesting data can be found at [www.sccf.org/our-work/sea-turtles](http://www.sccf.org/our-work/sea-turtles).

## BEACH MONITORING 2020

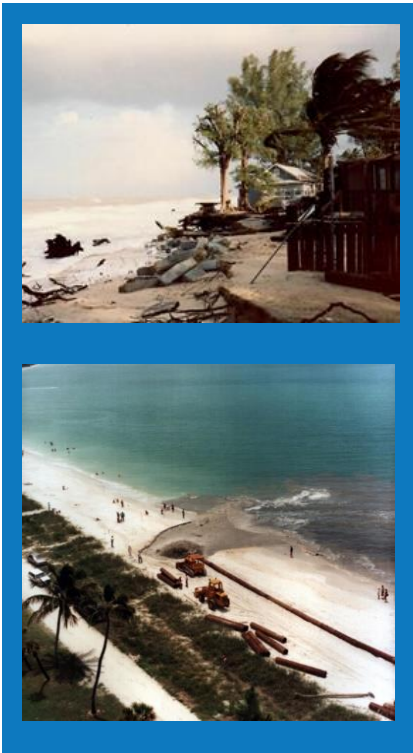
CEPD has adopted a new policy for Captiva Beach Monitoring at its regular March 2020 board meeting. CEPD staff will routinely drive the beach in the John Deere Gator 4x4, clearing any large debris and taking inventory of the shore and dune systems.

This inventory encompasses the written and photographic documentation of the following and is used by the CEPD Administrator to determine if conditions warrant further action.



- Beach Width
- Escarpments
- Debris
- Dune Status
- Invasive Species
- Mangroves
- Seagrass Beds
- Unauthorized Signage
- Fish Kills
- Harmful Algal Blooms

In addition, CEPD uses the monitoring data to provide regular updates to the MOTE Marine Laboratory's Beach Conditions Reporting System (BCRS).



## “SANDS OF TIME” DOCUMENTARY

The Captiva Island Historical Society (CIHS) premiered its latest documentary, “Sands of Time: History of Erosion on Captiva,” on March 3<sup>rd</sup>, 2020 at the South Seas Resort. The documentary chronicles the geologic and social history of coastal erosion on Captiva Island; and examines its causes, effects and the organizations working to provide solutions.

The documentary opens with the first part of the 20th Century and covers the actions that have been taken since then, using a wide range of historical photographs as visual references.

Given the subject matter, it's not surprising that the CEPD founders are featured in the 38-minute film, along with other islanders and current CEPD officials who continue the work to maintain the island's status as a premier global beach destination.

CIHS recently added the documentary to Amazon Prime for streaming.

## ANNOUNCING CEPD'S AD HOC COMMITTEE

CEPD would like to extend an invitation to Captivans to join CEPD's Ad Hoc Committee and help us define and execute special projects related to Captiva Island's beaches and shorelines. Meetings will be held on an informal quarterly basis. If you are interested in being part of CEPD's Ad Hoc Committee or have any questions, please contact the CEPD office, 239.472.2472 or [mycepd@mycepd.com](mailto:mycepd@mycepd.com).

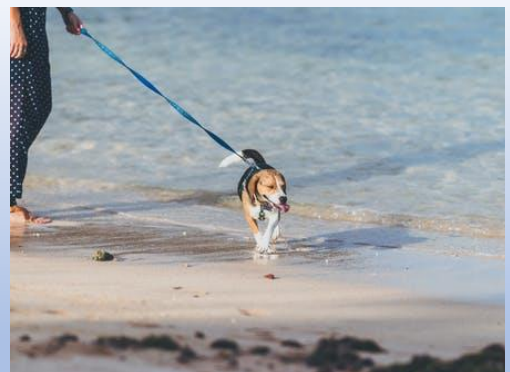
## BEACH RENOURISHMENT

CEPD's engineering consultant has recommended that Captiva continue with our historical cycle of commencing a renourishment project every 8-10 years. The current state of our beach is very healthy and we expect the next project to begin no earlier than Summer 2021. CEPD Commissioners are currently reviewing the apportionment methodology and will consider modest changes if expected to produce beneficial results.



## LEASH YOUR DOG AND CLEAN THE MESS

Dogs must remain on a leash at Captiva beaches, per Lee County Ordinance NO. 18 – 12. Dog owners are required to pick up and remove all dog waste and dispose of it in appropriate waste containers at all times. Failure to remove dog waste creates unsanitary conditions and may result in citation and/or fine.



## CEPD's MISSION

Captiva is a barrier island located four miles off the coast of Southwest Florida, just west of Fort Myers, Florida. Residents and visitors enjoy the slender island's five miles of sandy gulf shoreline. As is the case with most barrier islands, beach erosion can be a threat to upland development, recreation and environmental interests.


CEPD is an independent special beach and shore preservation district established June 19th, 1959 under the provision of chapter 161, Florida Statutes. It is governed by an independently elected district board possessed of broad powers to do as necessary or desirable to carry out the CEPD comprehensive beach and shore preservation program.


## EMERGENCY UPDATES 2020


In 2018, Hurricane Michael and subsequent cold fronts caused severe erosion to a 1,000-foot strip of shoreline off of Sanibel Captiva Road on the North end of Sanibel across from the Lazy Flamingo restaurant. The storm's impact exposed the pole for the main power line and jeopardized the main evacuation route for Captiva Island.

The City of Sanibel and Lee County Electric Cooperative have been diligently working on the emergency repairs. LCEC has completed the relocation for the power pole and the replacement is far sturdier than before. Construction of the protective seawall is near completion. Riprap will be placed seaward and landward of the seawall; and 5,000 cubic yards of sand will be added. After the sand has been placed and settled, and rainy season begins, Sanibel will be revegetating with native dune and coastal scrub plants to complete the project.

Lee County Tourism Development Council funds will pay for Sanibel's current project budget of \$1.4 million which includes the seawall, riprap, sand and revegetation. The project is currently permitted to place 12,000 cubic yards of sand and may expand the amount of sand added to this beach by another 7,000 cubic yards for added resiliency in the future. Construction on Phase I ended prior to May 1st to accommodate Sea Turtle nesting season and Phase II completed shortly thereafter.

 (239) 472-2472

 [www.mycepd.com](http://www.mycepd.com)  
[mycepd@mycepd.com](mailto:mycepd@mycepd.com)

 P.O. Box 365  
Captiva, FL 33924





## Captiva Erosion Prevention District

### TOURIST DEVELOPMENT TAX – CAPTIVA CONTRIBUTIONS

Three (3) separate letters were sent certified mail, requesting bed tax collected by zip code to:

Lee Clerk – responded that information is confidential and cannot be provided to CEPD under Florida Statutes

State of Florida DOR – has not yet responded

State of Florida CFO – has not yet responded

Next steps:

Continue to inquire with DOR

Continue to inquire with CFO

Follow up letter requesting, “why the Lee Clerk thinks that the information is exempt from public records act cannot be provided to CEPD.”

If unsuccessful in obtaining from any of the agencies:

File *notice of intent* to file action against Lee Clerk, DOR or CFO seeking Order to Show Cause from Circuit Court directing Lee Clerk to either (1) provide the records or (2) provide their legal rationale explaining facts and law why the records cannot be provided under Florida Statutes.

File action against Lee Clerk, DOR or CFO seeking Order to Show Cause from Circuit Court directing Lee Clerk to either (1) provide the records or (2) provide their legal rationale explaining facts and law why the records cannot be provided under Florida Statutes.

Alternatives:

Widen geographic scope of request to include Sanibel Island.

Obtain from another source for a “reverse engineer” estimate of desired information by other means.

**CAPTIVA EROSION PREVENTION DISTRICT, FLORIDA**  
**EXTENSION OF EMERGENCY RESOLUTION 2020-02.7**  
**COVID-19**

AN EXTENSION OF EMERGENCY RESOLUTION 2020-02 OF THE CAPTIVA EROSION PREVENTION DISTRICT DECLARING A STATE OF LOCAL EMERGENCY RESULTING FROM OUTBREAK OF THE CORONAVIRUS DISEASE 2019 (COVID-19); AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Emergency Resolution 2020-02 was adopted on March 19, 2020; and

WHEREAS, Emergency Resolution 2020-02 shall be extended every seven (7) days until this national, state and local State of Emergency is concluded and this Resolution is no longer needed, or all or some of the terms of this Resolution are rescinded, amended or replaced by the CEPD or by the CEPD Administrator; and

WHEREAS, On March 20, 2020, Governor DeSantis issued Executive Order 20-69, which provides:

- **Section 1. I hereby suspend any Florida Statute that requires a quorum to be present in person or requires a local government body to meet at a specific public place.**
- **Section 2. Local government bodies may utilize communications media technology, such as telephonic and video conferencing, as provided in section 120.54(5)(b)2., Florida Statutes.**
- Section 3. This Executive Order does not waive any other requirement under the Florida Constitution and "Florida's Government in the Sunshine Laws," including Chapter 286, Florida Statutes.
- Section 4. This Executive Order shall expire at the expiration of Executive Order 20-52, including any extension.

The general requirements of the Sunshine Law under Section 286.011, Florida Statutes, are reasonable notice of the meeting, that the meeting be open to the public (such as using communications media technology under this Executive Order), and that minutes be prepared.

NOW THEREFORE, BE IT RESOLVED by the CAPTIVA EROSION PREVENTION DISTRICT and as herein EXTENDED by the CEPD ADMINSTRATOR, Florida:

Section 1. Emergency Resolution 2020-02 is hereby extended by the CEPD Administrator as follows (additional, amended language is underlined, deleted language in ~~strike-through~~):

- a. The CAPTIVA EROSION PREVENTION DISTRICT, Florida, for future meetings and workshops scheduled or occurring during the declared national, state and county

emergency, hereby “waives the procedures and formalities otherwise required” to allow attendance by telephone or electronic means, including use of internet and phone applications, when necessary to obtain a quorum, in order to take action during voluntary self-quarantine and social distancing due to the COVID 19 state of emergency.

- ~~b. The CAPTIVA EROSION PREVENTION DISTRICT, Florida, closes, all CEPD public beach parking lots and CEPD public beach restrooms and CEPD public beach accesses including, but not limited to, the Alison Hagerup parking lot and facilities beginning at 6 p.m. on March 19, 2020 until further notice of the CEPD Administrator. [*as reopened beginning April 29, 2020 by April 28, 2020 directive of the Lee County Board of County Commissioners*].~~
- ~~e. The CAPTIVA EROSION PREVENTION DISTRICT, Florida, prohibits groups of 10 or more persons at all CEPD public beach accesses. [*as reopened beginning April 29, 2020 by April 28, 2020 directive of the Lee County Board of County Commissioners*]~~
- d. The CAPTIVA EROSION PREVENTION DISTRICT, Florida, directs that groups of less than 10 persons sit at least six (6) feet from other groups at all CEPD public beach accesses.
- e. The CAPTIVA EROSION PREVENTION DISTRICT, Florida, hereby waives the procedures and formalities otherwise required by law, regarding procurement and expenditures as deemed necessary by the CEPD Administrator including, but not limited to:
  - 1) Performance of public work and taking whatever action is necessary to ensure the health, safety, and welfare of the community;
  - 2) Entering into contracts;
  - 3) Incurring obligations;
  - 4) Hiring of personnel including permanent, temporary and volunteer workers or independent contractors to perform tasks related to COVID-19;
  - 5) Rental of equipment;
  - 6) Acquisition and distribution, with or without compensation, of supplies, materials and facilities;
  - 7) Appropriation and expenditure of public funds.

Section 2. The CEPD Administrator is hereby delegated, authorized and designated as the declaring official for purposes of implementing the CEPD's Emergency Operations Plan, extending or terminating the provisions of this Emergency Resolution CEPD's Authority, all emergency powers as provided in Chapter 252, Florida Statutes, and all other powers set forth in any Executive Order that may be issued by the President of the United States of America, the Governor of the State of Florida and Resolutions and Declarations of Lee County Florida.

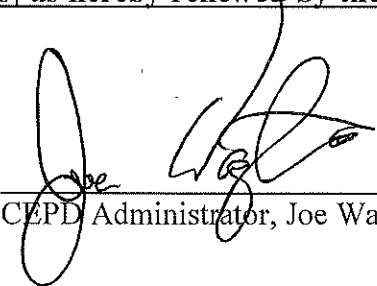
Section 3. The CEPD Administrator shall appoint and delegate a staff member to act as an interim CEPD Administrator on behalf of the CEPD Administrator if the CEPD Administrator can no longer perform the functions of the office and this Resolution.



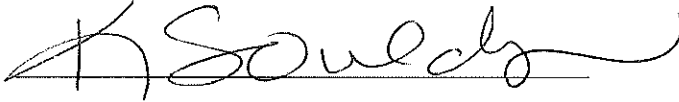
Section 4. The CEPD Administrator shall be delegated the authority and discretion to manage employees, employee schedules, modify office hours, additional office cleaning and best disinfection procedures, and allow for remote work at home hours and other personnel and staffing arrangements as needed during the state of emergency.

Section 5. This Resolution shall take effect immediately upon adoption and shall be automatically extended each seven (7) days until this Resolution is no longer needed, or all or some of the terms of this Resolution are rescinded, amended or replaced by the CEPD or by the CEPD Administrator.

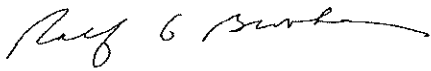
DULY INTRODUCED, PASSED AND ENACTED by the CEPD Board of Commissioners of the CAPTIVA EROSION PREVENTION DISTRICT, on Captiva Island, in Lee County, Florida on March 19, 2020 and as subsequently extended by the CEPD Administrator [as previously amended to delete section 1 (b) and 1 (c) shown as strikethrough text above pursuant to the April 28, 2020 Directive of the Lee County Board of County Commissioners to open Lee County beach parks and beach access points] **as hereby renewed by the CEPD Administrator on this May 7, 2020.**

  
\_\_\_\_\_  
CEPD Administrator, Joe Wagenti

ATTEST:

  
\_\_\_\_\_  
CEPD Assistant Administrator, Kimmy Foulds

Approved as to legal sufficiency:

  
\_\_\_\_\_  
CEPD Attorney, Ralf Brookes Attorney