



February 2024 Board Meeting

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Please follow page numbers on top right corner



Board Meeting Agenda

Date: Monday, February 12th, 2024

Time: 1:00 P.M.

Location: Captiva Civic Association, 11550 Chapin Lane, Captiva, Florida, 33924

Via Zoom: <https://us02web.zoom.us/j/86353039261>

Telephone: +1 (305) 224-1968

- 1. Call to Order**
- 2. Roll Call**
- 3. Approval of Minutes**
 - A. January 8th, 2024, Board Meeting
- 4. General Public Comments – Limit 3 minutes per person**
- 5. Changes to the Agenda**
- 6. Financial Reports**
- 7. Administrative Update**
 - A. LDC Amendments and Enforcement
 - B. Beach Nourishment RFQ
- 8. Old Business**
 - A. APTIM Update
 - I. Village Resiliency Feasibility
 - II. Bayside Adaptation
 - a. Bayside Resiliency Contract
 - B. Becker Update
 - I. HB - 7013
- 9. New Business**
 - A. Bond Counsel Due Diligence
 - B. Accounting Engagement
 - C. Andy Rosse Kayak Launch
- 10. Commissioner Comments**
- 11. 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 the CEPD office at phone 239.472.2472 or email a written request to mycepd@mycepd.com. One or more elected or appointed local government officials, including but not limited to the Captiva Erosion Prevention District, may be 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.



January 2024 Board Meeting Minutes

1. Call to Order – See Video (00:00:00)

Vice Chairman Miville called to order the January Board Meeting for the Captiva Erosion Prevention District at approximately 1:00 PM on Monday January 8th, 2024.

2. Roll Call – See Video (00:00:38)

Commissioners:

- Seat 1, John Wade, Chairman (Present Remotely)
- Seat 2, Rene Miville, Vice Chairman (Present)
- Seat 3, Bob Walter, Commissioner (Present Remotely)
- Seat 4, Linda Laird, Secretary (Present)
- Seat 5, Richard Pyle, Treasurer (Present)

Secretary Laird motioned to vote to allow Chairman Wade and Commissioner Walter, to appear remotely, and Treasurer Pyle seconded the motion. Vote passed unanimously 5-0

CEPD Staff:

- Daniel Munt, Executive Director (Present)
- John Riegert, Deputy Director (Present)
- Ralf Brookes, CEPD Attorney (Present)

3. Approval of Minutes – See Video (00:03:12)

A. December 11th, 2023 Board Meeting

Secretary Laird made a motion to dispense with the reading and approve the minutes as written and Treasurer Pyle seconded the motion. The motion passed unanimously 5-0.

4. General Public Comments – See Video (00:03:34)

Susie Henry requests for beach nourishment project to start at her property by the Alison Hagerup Beach Park.

5. Changes to the Agenda – See Video (00:07:16)

Executive Director Munt requests to strike line item **8D – NEW BUSINESS** from the agenda. Due to associated bill no longer going to the floor.

Secretary Laird motioned to remove the item from the agenda, and Treasurer Pyle seconded the motion. Motion passed unanimously 5-0.

6. Financial Reports – See Video (00:09:58)

Treasurer Pyle provided an update on the financials and status of CEPD grants and Executive Director Munt shares memo, regarding funding/status/efforts of Beach Nourishment project post Hurricane Ian. Discussion was held.

Chairman Wade proposed an action item to have Executive Director Munt and Deputy Director Riegert, compile a presentation of strategic plans and efforts for exhausting all funding sources.

7. Old Business – See Video (00.52.58)

A. Becker Update

I. HB - 7013

Nick Matthews provides update on House Bill, and asked commissioners for feedback. Discussion was held.

B. APTIM Update

I. Beach Nourishment

Nicole Sharp shares update. Specifications and construction plans are completed. Awaiting information for bid windows. Provided response to Susie Henry's public comment.

II. Bayside Adaptation

Nicole Sharp shares update. Waiting for a contract to be presented and signed to commence work.

8. New Business – See Video (01.18.16)

A. Resolution 2024-01

Secretary Laird motioned to approve drafted resolution 2024-01 and Vice Chairman Miville seconded the motion. Motion passed 5-0 unanimously.

B. Resolution 2024-02

Secretary Laird motioned to approve drafted resolution 2024-02 and Treasurer Pyle seconded the motion. Motion passed 5-0 unanimously.

C. Parking Lot Repair

Secretary Laird motioned to approve the parking lot improvement proposal from Tree Marshall for an amount not to exceed \$30,000, and Treasurer Pyle seconded the motion. Motion passed 5-0 unanimously.

~~D. Captiva Island Conservation Area Discussion~~

9. Administrative Update – See Video (01:33:32)

Deputy Director Riegert will be attending the FSBPA in February to represent the CEPD. The CEPD issues a thank you to the Captiva Civic Association for the use of their facilities for the CEPD board meetings.

10. Commissioner Comments – See Video (01:34:08)

Secretary Laird will share updates from Captiva Community Panel.

11. Adjournment – See Video (01:41:14)

Vice Chairman Miville motioned to adjourn the meeting, and Treasurer Pyle seconded the motion. Motion passed unanimously 5-0.

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 the CEPD office at phone 239.472.2472 or email a written request to mycepd@mycepd.com. One or more elected or appointed local government officials, including but not limited to the Captiva Erosion Prevention District, may be 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
General Fund - Budget Performance Summary
For the Four Months Ended January 31, 2024

Prepared by: JS

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - January '24	Budget - January '24	Actual - January '23	Budget - January '23	Actual YTD	YTD Budget	YTD Variance	Annual Budget	Residual Budget
Ordinary Income/Expense									
Income									
Ad Valorem Tax	\$ 28,986.14	\$ 25,000.00	\$ 244,426.99	\$ 54,245.83	\$ 378,197.13	\$ 400,000.00	\$ (21,802.87)	\$ 578,066.00	\$ 199,868.87
Interest Income	2,585.98	1,666.67	15.94	12.50	7,684.12	6,666.67	1,017.45	20,000.00	12,315.88
Other Income	1,776.32	416.67	657.86	416.67	5,546.49	1,666.67	3,879.82	5,000.00	(546.49)
Total Income	33,348.44	27,083.33	245,100.79	54,675.00	391,427.74	408,333.33	(16,905.59)	603,066.00	211,638.26
Expense									
Administrative Expenses	5,145.92	6,125.00	6,011.76	7,916.66	39,828.13	46,258.00	6,429.87	101,500.00	61,671.87
Cost of Collecting Ad Valorem	579.73	500.00	4,888.54	1,708.34	12,739.68	18,000.00	5,260.32	20,000.00	7,260.32
Wages	13,851.59	12,333.33	10,010.89	12,500.00	48,106.13	49,333.33	1,227.20	148,000.00	99,893.87
Professional Fees	1,700.00	2,916.67	1,400.00	2,916.67	6,350.00	11,666.67	5,316.67	35,000.00	28,650.00
Reserves Transfer	7,037.50	7,037.50	7,037.50	7,037.50	28,150.00	28,150.00	0.00	84,450.00	56,300.00
Total Expense	28,314.74	28,912.50	29,348.69	32,079.17	135,173.94	153,408.00	18,234.06	388,950.00	253,776.06
Net Income	<u>\$ 5,033.70</u>	<u>\$ (1,829.17)</u>	<u>\$ 215,752.10</u>	<u>\$ 22,595.83</u>	<u>\$ 256,253.80</u>	<u>\$ 254,925.33</u>	<u>\$ 1,328.47</u>	<u>\$ 214,116.00</u>	<u>\$ (42,137.80)</u>

Cash basis- omitted all note disclosures
No assurance is provided on these financial statements.

Captiva Erosion Prevention District
General Fund - Budget Performance Detail
For the Four Months Ended January 31, 2024

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - January '24	Budget - January '24	Actual - January '23	Budget - January '23	Actual YTD	YTD Budget	YTD Variance	Annual Budget	Residual Budget
Ordinary Income/Expense									
Income									
Ad Valorem Tax	28,986.14	25,000.00	244,426.99	54,245.83	378,197.13	400,000.00	(21,802.87)	578,066.00	199,868.87
Interest Income	2,585.98	1,666.67	15.94	12.50	7,684.12	6,666.67	1,017.45	20,000.00	12,315.88
Other Income	1,776.32	416.67	657.86	416.67	5,546.49	1,666.67	3,879.82	5,000.00	(546.49)
Total Income	33,348.44	27,083.33	245,100.79	54,675.00	391,427.74	408,333.33	(16,905.59)	603,066.00	211,638.26
Expense									
Administrative Expenses									
Advertising	69.66	1,250.00	369.05	1,250.00	1,666.45	5,000.00	3,333.55	15,000.00	13,333.55
Service Charges	260.21	416.67	202.76	250.00	1,134.06	1,666.67	532.61	5,000.00	3,865.94
Board Meeting Expenses	0.00	83.33	0.00	83.33	0.00	333.33	333.33	1,000.00	1,000.00
Dues and Subscriptions	0.00	0.00	0.00	625.00	7,515.00	8,000.00	485.00	11,000.00	3,485.00
Insurance	0.00	0.00	0.00	1,416.67	13,758.00	13,758.00	0.00	17,000.00	3,242.00
Office Expense	2,381.39	833.33	726.59	833.33	4,844.02	3,333.33	(1,510.69)	10,000.00	5,155.98
Postage	0.00	41.67	0.00	41.67	0.00	166.67	166.67	500.00	500.00
Rent Expense	1,233.34	1,416.67	2,140.03	1,250.00	4,807.91	5,666.67	858.76	17,000.00	12,192.09
Repairs	0.00	83.33	0.00	83.33	113.92	333.33	219.41	1,000.00	886.08
Travel and Per Diem	375.00	458.33	1,425.00	833.33	1,885.10	1,833.33	(51.77)	5,500.00	3,614.90
Telephone	334.97	458.33	204.84	250.00	1,569.47	1,833.33	263.86	5,500.00	3,930.53
Utilities	491.35	458.33	448.99	333.33	2,286.34	1,833.33	(453.01)	5,500.00	3,213.66
Website & Computer Maintenance	0.00	625.00	494.50	666.67	247.86	2,500.00	2,252.14	7,500.00	7,252.14
Total Administrative expenses	5,145.92	6,125.00	6,011.76	7,916.66	39,828.13	46,258.00	6,429.87	101,500.00	61,671.87
Wages and Professional Fees									
Wages	13,851.59	12,333.33	10,010.89	12,500.00	48,106.13	49,333.33	1,227.20	148,000.00	99,893.87
Professional Fees	1,700.00	2,916.67	1,400.00	2,916.67	6,350.00	11,666.67	5,316.67	35,000.00	28,650.00
Total Legal and Professional Fees	15,551.59	15,250.00	11,410.89	15,416.67	54,456.13	61,000.00	6,543.87	183,000.00	128,543.87
Cost of Collecting Ad Valorem									
Property Tax Appraiser Fees	0.00	0.00	0.00	416.67	4,605.21	5,000.00	394.79	5,000.00	394.79
Tax Collector Commissions	579.73	500.00	4,888.54	1,291.67	8,134.47	13,000.00	4,865.53	15,000.00	6,865.53
Total Cost of Collecting Ad Valorem	579.73	500.00	4,888.54	1,708.34	12,739.68	18,000.00	5,260.32	20,000.00	7,260.32
Reserves									
Operating Reserves Transfers	7,037.50	7,037.50	7,037.50	7,037.50	28,150.00	28,150.00	0.00	84,450.00	56,300.00
Total Expense	28,314.74	28,912.50	29,348.69	32,079.17	135,173.94	153,408.00	18,234.06	388,950.00	253,776.06
Net Income	\$ 5,033.70	\$ (1,829.17)	\$ 215,752.10	\$ 22,595.83	\$ 256,253.80	\$ 254,925.33	\$ 1,328.47	\$ 214,116.00	\$ (42,137.80)

Cash basis - omitted all note disclosures
No assurance is provided on these financial statements.

9:43 AM
2/9/2024
Prepared: JS

Captiva Erosion Prevention District
Capital Projects Fund - Budget Performance Summary
For the Four Months Ended January 31, 2024

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - January '24	Budget - January '24	Actual - January '23	Budget - January '23	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Residual Budget
Ordinary Income/Expense									
Income									
Grant Income	\$ -	\$ -	\$ 5,196,814.55	\$ 448,333.33	\$ 324,724.79	\$ 281,482.00	\$ 43,242.79	\$ 861,482.00	\$ 536,757.21
Interest Income	17,351.33	15,000.00	91.48	83.33	132,286.86	115,000.00	17,286.86	325,000.00	192,713.14
Other Miscellaneous Income	714.50	166.67	0.00	83.33	1,364.50	666.67	697.83	2,000.00	635.50
Parking Lot Revenue	19,781.75	41,666.67	0.00	30,000.00	66,975.73	125,000.00	(58,024.27)	500,000.00	433,024.27
Reserves - General	7,037.50	7,037.50	7,037.50	7,037.50	28,150.00	28,150.00	0.00	84,450.00	56,300.00
Special Assessments	61,951.94	50,000.00	695,320.53	191,666.67	731,708.12	850,000.00	(118,291.88)	952,698.00	220,989.88
Total Income	106,837.02	113,870.83	5,899,264.06	677,204.16	1,285,210.00	1,400,298.67	(115,088.67)	2,725,630.00	1,440,420.00
Expense									
General Expenses	1,296.61	2,291.67	2,331.98	3,375.00	9,296.95	14,052.67	4,755.72	34,500.00	25,203.05
Parking Lot	7,559.13	11,791.67	0.00	9,625.00	56,429.89	47,166.67	(9,263.22)	141,500.00	85,070.11
Wages	14,111.76	21,666.67	11,185.32	16,666.67	61,715.31	86,666.67	24,951.36	260,000.00	198,284.69
Professional Fees	7,700.00	9,166.67	1,400.00	9,166.67	30,350.00	36,666.67	6,316.67	110,000.00	79,650.00
Capital Projects	30,000.00	72,083.33	32,096.62	59,583.33	105,267.43	288,333.33	183,065.90	865,000.00	759,732.57
Debt Service	0.00	0.00	0.00	0.00	165,190.41	165,190.41	0.00	2,794,059.00	2,628,868.59
Total Expense	60,667.50	117,000.00	47,013.92	98,416.67	428,249.99	638,076.41	209,826.42	4,205,059.00	3,776,809.01
Net Income	<u>\$ 46,169.52</u>	<u>\$ (3,129.17)</u>	<u>\$ 5,852,250.14</u>	<u>\$ 578,787.49</u>	<u>\$ 856,960.01</u>	<u>\$ 762,222.26</u>	<u>\$ 94,737.75</u>	<u>\$ (1,479,429.00)</u>	<u>\$ (2,336,389.01)</u>

Cash basis - omitted all note disclosures
No assurance is provided on these financial statements.

2/9/2024
 9:43 AM
 Prepared: JS

Captiva Erosion Prevention District
 Capital Projects Fund - Budget Performance Detail
 For the Four Months Ended January 31, 2024

	(A)	(B)	(D)	(E)	(F)	(G)	(H)	(I)	
	Actual - January '24	Budget - January '24	Actual - January '23	Budget - January '23	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Residual Budget
Ordinary Income/Expense									
Income									
Grant Income - Local	\$ -	\$ -	\$ 5,196,814.55	\$ 448,333.33	\$ 308,053.33	\$ 261,482.00	\$ 46,571.33	\$ 261,482.00	\$ (46,571.33)
Grant Income - State	0.00	0.00	0.00	0.00	16,671.46	20,000.00	(3,328.54)	600,000.00	583,328.54
Grant Income - Federal (FEMA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	17,351.33	15,000.00	91.48	83.33	132,286.86	115,000.00	17,286.86	325,000.00	192,713.14
Other Miscellaneous Revenues	714.50	166.67	0.00	83.33	1,364.50	666.67	697.83	2,000.00	635.50
Parking Lot Revenue	19,781.75	41,666.67	0.00	30,000.00	66,975.73	125,000.00	(58,024.27)	500,000.00	433,024.27
General Reserves	7,037.50	7,037.50	7,037.50	7,037.50	28,150.00	28,150.00	0.00	84,450.00	56,300.00
Special Assessments	61,951.94	50,000.00	695,320.53	191,666.67	731,708.12	850,000.00	(118,291.88)	952,698.00	220,989.88
Total Income	106,837.02	113,870.83	5,899,264.06	677,204.16	1,285,210.00	1,400,298.67	(115,088.67)	2,725,630.00	1,440,420.00
Expense									
Service Charges	63.27	41.67	191.95	41.67	241.45	166.67	(74.78)	500.00	258.55
Cost of Assessment Collections	0.00	0.00	0.00	833.33	1,361.60	2,000.00	638.40	2,000.00	638.40
Insurance	0.00	0.00	0.00	416.67	2,886.00	2,886.00	0.00	5,000.00	2,114.00
Rent	1,233.34	1,416.67	2,140.03	1,250.00	4,807.90	5,666.67	858.77	17,000.00	12,192.10
Beach Vehicle	0.00	833.33	0.00	833.33	0.00	3,333.33	3,333.33	10,000.00	10,000.00
Total General Expense	1,296.61	2,291.67	2,331.98	3,375.00	9,296.95	14,052.67	4,755.72	34,500.00	25,203.05
Parking Lot Expenses									
Parking Collection Fees	978.91	1,500.00	0.00	1,500.00	2,344.77	6,000.00	3,655.23	18,000.00	15,655.23
Parking Maintenance	0.00	2,083.33	0.00	1,250.00	21,410.57	8,333.33	(13,077.24)	25,000.00	3,589.43
Portable Toilets	5,402.88	6,250.00	0.00	5,000.00	27,014.40	25,000.00	(2,014.40)	75,000.00	47,985.60
Signage	0.00	83.33	0.00	0.00	0.00	333.33	333.33	1,000.00	1,000.00
Sales Tax Expense	1,177.34	1,875.00	0.00	1,875.00	5,660.15	7,500.00	1,839.85	22,500.00	16,839.85
Total Parking Lot Expenses	7,559.13	11,791.67	0.00	9,625.00	56,429.89	47,166.67	(9,263.22)	141,500.00	85,070.11
Wages and Professional Fees									
Wages	14,111.76	21,666.67	11,185.32	16,666.67	61,715.31	86,666.67	24,951.36	260,000.00	198,284.69
Professional Fees	7,700.00	9,166.67	1,400.00	9,166.67	30,350.00	36,666.67	6,316.67	110,000.00	79,650.00
Total Wages and Professional Fees	21,811.76	30,833.33	12,585.32	25,833.34	92,065.31	123,333.33	31,268.02	370,000.00	277,934.69
Capital Projects									
Project Expenses	30,000.00	65,833.33	32,096.62	51,250.00	105,267.43	263,333.33	158,065.90	790,000.00	684,732.57
Grants to other agencies	0.00	6,250.00	0.00	8,333.33	0.00	25,000.00	25,000.00	75,000.00	75,000.00
Total Capital Projects	30,000.00	72,083.33	32,096.62	59,583.33	105,267.43	288,333.33	183,065.90	865,000.00	759,732.57
Debt Service									
Interest	0.00	0.00	0.00	0.00	165,190.41	165,190.41	0.00	330,456.00	165,265.59
Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,463,603.00	2,463,603.00
Total Debt Service	0.00	0.00	0.00	0.00	165,190.41	165,190.41	0.00	2,794,059.00	2,628,868.59
Total Expense	60,667.50	117,000.00	47,013.92	98,416.67	428,249.99	638,076.41	209,826.42	4,205,059.00	3,776,809.01
Net Income	46,169.52	(3,129.17)	5,852,250.14	578,787.49	856,960.01	762,222.26	94,737.75	(1,479,429.00)	(2,336,389.01)

Cash basis - omitted all note disclosures.
 No assurance is provided on these financial statements.

	<u>January 31, 2024</u>	<u>January 31, 2023</u>
ASSETS		
Current Assets		
Checking/Savings		
BOTI Checking	\$ 59,557.50	\$ 631,307.44
Fifth Third Checking	105,345.40	-
Fifth Third Savings	794,538.98	-
Total Checking/Savings	<u>959,441.88</u>	<u>631,307.44</u>
Total Current Assets	<u>959,441.88</u>	<u>631,307.44</u>
TOTAL ASSETS	<u>\$ 959,441.88</u>	<u>\$ 631,307.44</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Accrued Liabilities	3,400.00	30.84
Due to Capital Projects Fund	56,633.52	-
Total Other Current Liabilities	<u>60,033.52</u>	<u>30.84</u>
Total Current Liabilities	<u>60,033.52</u>	<u>30.84</u>
Total Liabilities	60,033.52	30.84
Equity		
Fund Balance	643,154.56	314,972.76
Net Income	256,253.80	316,303.84
Total Equity	<u>899,408.36</u>	<u>631,276.60</u>
TOTAL LIABILITIES & EQUITY	<u>\$ 959,441.88</u>	<u>\$ 631,307.44</u>

	<u>January 31, 2024</u>	<u>January 31, 2023</u>
ASSETS		
Current Assets		
Checking/Savings		
BOTI Checking	\$ -	\$ 7,888,077.34
Fifth Third Checking	22,391.38	2,876,104.18
Fifth Third Savings	4,992,816.44	-
Fifth Third Investments Money Market Account	161,337.11	-
Fifth Third Treasury Bill- Maturity Date 4/15/24	2,929,166.44	-
Fifth Third Treasury Bill- Maturity Date 4/15/25	2,497,953.86	-
Fifth Third Treasury Bill- Maturity Date 4/30/26	2,499,925.86	-
Fifth Third Treasury Bill- Maturity Date 3/15/26	758,687.95	-
Total Current Assets	<u>13,862,279.04</u>	<u>10,764,181.52</u>
Other Current Assets		
Utility Deposit	300.00	300.00
Due From General Fund	56,633.51	-
Total Other Current Assets	<u>56,933.51</u>	<u>300.00</u>
Total Current Assets	<u>13,919,212.55</u>	<u>10,764,481.52</u>
TOTAL ASSETS	<u><u>\$ 13,919,212.55</u></u>	<u><u>\$ 10,764,481.52</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Due to General Fund	\$ -	\$ -
Equity		
Accumulated Reserves	1,293,521.00	943,079.00
Fund Balance	11,768,731.54	2,359,535.17
Net Income	856,960.01	7,461,867.35
Total Equity	<u>13,919,212.55</u>	<u>10,764,481.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 13,919,212.55</u></u>	<u><u>\$ 10,764,481.52</u></u>
Loan Balance:		
Principal and Interest Payment Due May 1st 2024	\$ 15,587,541.47	
Interest Payment Due November 1st 2024	2,628,830.59	
	139,113.75	
Treasury Bills:		
	<u>Purchase Price</u>	<u>Value at Maturity</u>
4/15/2024-	\$2,929,166.44	3,075,000.00
4/15/2025-	\$2,497,953.86	2,542,000.00
4/30/2026-	\$2,499,925.86	2,588,000.00
3/15/2026-	\$758,687.95	733,000.00
		<u>Interest paid twice a year</u>
		<u>Total Gain</u>
		5,765.53
		163,130.15
		33,363.75
		210,864.89
		30,732.50
		303,201.64
		16,950.63
		<u>76,015.83</u>
		753,212.51

CAPTIVA EROSION PREVENTION DISTRICT RESERVE ACCUMULATIONS FISCAL YEAR ENDING 9/30/2024												
	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24
Beginning Balance	\$ 1,173,187	\$ 1,205,432	\$ 1,237,247	\$ 1,266,701	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521
Reserves Transferred In												
Parking Revenue	25,208	24,777	22,417	19,782	-	-	-	-	-	-	-	-
Operating Reserves	7,037	7,038	7,037	7,038	-	-	-	-	-	-	-	-
Increase (Decrease) in Reserves	32,245	31,815	29,454	26,820	-	-	-	-	-	-	-	-
Total Accumulated Reserves	\$ 1,205,432	\$ 1,237,247	\$ 1,266,701	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521	\$ 1,293,521

SUNSHINE LAW: EMAILS AND ELECTRONIC COMMUNICATIONS

Ralf Brookes Attorney

1. E-mail, text messages, and other written communications between board members

Emails between board members are prohibited pursuant to Sunshine Law, Florida Statutes ch. 286¹. If information or a report is circulated among board members with comments being provided to other members, there is interaction among the board members which is subject to s. 286.011, Similarly, the Florida Attorney General concluded that although a board member may prepare and circulate an informational memorandum or position paper to other board members through the clerk's office for discussion at a duly noticed meeting, the use of a memorandum to solicit comments from other board members or the circulation of responsive memoranda by other board members would violate the Sunshine Law.² "Such action would be equivalent to private meetings discussing the public business through the use of memoranda without allowing an opportunity for public input."³

2. Email discussions with the public that include other board members.

Adding non-commissioners to such correspondence will not shield the communication from sunshine law. The Sunshine Law requires boards to conduct business in public meetings. Board members **should discuss business at publicly noticed meetings "rather than in a series of emails or email blasts with other board members and selected members of the public."**⁴ Board members may not use a computer as a means of communication between members.⁵ Commissioners and boards may not engage in discussions of board business via written correspondence, e-mails, text messages, or other electronic communications that includes other board members. Similarly, commissioners may not use an **electronic newsletter or email blast** to communicate among themselves on issues that foreseeably may come before the commission. Board members could violate the Sunshine Law when they exchanged private electronic communications via emails, texts or Facebook messages relating to matters that could come before them as official business. Board or commission members **may not engage with each other by email or on Facebook** to discuss matters that foreseeably will come before the board or commission for official action.⁶

SUNSHINE MANUAL:

[Download a \(PDF\) version of the 2023 Sunshine Manual](#)

1 Linares v. District School Board of Pasco County, No. 17-00230 (Fla. 6th Cir. Ct. January 10, 2018), See also AGO 89-39 (members of a public board may not use computers to conduct private discussions among themselves about board business).

2 F.S. AGO 90-03.

3 AGO 96-35,

4 Florida Attorney General Informal Opinion, July 20, 2009.

5 Florida Attorney General Informal Opinion to Galaydick, October 19, 1995

6 Florida Attorney General Informal Opinion, October 31, 2000. And see AGO 09-19.

LIST OF SUBSTANTIVE AMENDMENTS TO LEE COUNTY LAND DEVELOPMENT CODE (LDC)*

Item	LDC Chapter
Microbreweries	34
Restaurant Classifications	34
Pick-up Windows for Restaurants, Varying Groups	34
Development Services Amendments	
Open Storage Landscape Requirements	10 & 34
Types of Development entitled to limited review	10
Minor Change Limitations	10
Development Order Duration (10-115(d))	10
Development Order Concurrency Certificates (10-115(e))	10
Violation of Development Order (10-122)	10
Easement requirements for parking lot interconnection	10 & 34
Required Ingress/Egress	10
Bicycle Parking Design	10
Access Width Requirements for Fire Stations	34
Lighting Standards	34
FBC Amendments (500-year flood and detached accessory structure size limitations, 10-253)	10-253, 6-505
Housing Affordability/Codifications of Interpretations	
Accessory Apartments/Dwelling Units	34
RVs/Temporary Living	34
Single-Family on Mobile Home Lots	34
Dwelling Unit Types on Nonconforming Lots of Record	34
Accessory Buildings/Uses/Structures	34
DOT Amendments	
Turn Lane Deviations	N/A
Sidewalk fee-in-lieu/absence of need reexamination	10
Street Design/Construction Standards	10
Code Enforcement Amendments	
Sea Turtle Conservation	14
Beach and Dune Management	14
Invasive Exotics Table (Sec. 10-420(h))	10
Inspection and Notice of Noncompliance (Sec. 6-211(Ch.III))	6
Use Tables Reconciliation	
Commercial Rec. Facilities in IPDs	34
Club classifications (34-2)	34
EMS/Fire/Sheriff's Station in all zoning districts	34
Funeral Homes/Mortuaries	34
Gambling Establishments	33/34
Social Services Classifications	33
Dock and Shoreline Structures Modifications	26
Historic Preservation	22
Signs	30

*This summary is not intended to be exhaustive, and staff may identify and prepare additional substantive amendments to the LDC as needed.



Captiva

Erosion Prevention District

Coastal Construction Control Lines

Erosion Control Lines

Coastal Zones

The Board of County Commissioners finds the following facts to be true and a sufficient basis, either individually or in combination, to justify the requirements which are set forth in Division 2 of this article:

- (1) The coastal zone plays an important role in protecting the environment and the public health, safety and welfare of the citizens of the County, but in recent years the County's coastal areas have been subjected to increasing growth pressures; and, unless these pressures are controlled, the very features which make coastal areas economically, aesthetically and ecologically rich will be destroyed.
- (2) The coastal zone forms the first line of defense for the mainland against both winter storms and hurricanes in that the dunes of the coastal zone perform protective functions for public and private property, but placement of permanent structures in these protective areas may lead to increased risks to life and property and increased costs to the public. The coastal zone protects lagoons, salt marshes, estuaries, bays, marine habitats and the mainland from the direct action of ocean waves or storm surges, absorbs the forces of oceanic activity, protects calmer waters and stable shores, and is a dynamic geologic system with topography that is subject to alteration by waves, storm surges, flooding or littoral currents.



Coastal Zones

(3) The coastal zone is one of the County's most valuable resources and has extremely high recreational and aesthetic value which should be preserved and enhanced. The coastal zone provides a unique habitat for flora and fauna and protects estuaries that are a vital link of the food chain.

(4) It is anticipated that there will be a tremendous cost to the County and State for post-disaster redevelopment in the coastal zone, but the costs can be reduced by preventive measures, which should be taken on a continuing basis in order to reduce the harmful and costly consequences of natural and manmade disasters, emergencies or hazards.



Erosion Control Line

An Erosion Control Line (ECL) is a boundary line fixed by the state on a nourished beach dividing private (landward) and public (seaward) property. See [Florida Statutes, Section 161.191](#). It is typically set at the mean high water line and established before the first nourishment. See [Florida Statutes, Section 161.161\(5\)](#).

In the state of Florida, the establishment and approval of an erosion control line is required before the initial construction of a nourishment project. Because of the successive cycles of nourishment, the ECL, which does not move, is now located within the dunes in many areas.



CCCL

The Coastal Construction Control Line (CCCL) is a line of jurisdiction, defining the landward limit of the Florida Department of Environmental Protection's authority to regulate construction. The [CCCL program](#) protects the beach and dune system from upland construction that could weaken, damage or destroy the integrity of the system.

The CCCL places regulatory constraints on construction seaward of the line that provides protection for Florida's beaches and dunes, while assuring reasonable use of private property.

The Florida Department of Environmental Protection regulates construction of structures and activities seaward of the CCCL which can cause beach erosion, destabilize dunes, damage upland properties or interfere with public access.



CCCL

The initial Coastal Construction Control Line (CCCL) was established in 1978 and was later revised in 1991.

The line established in 1978 is also referred to as the Coastal Setback Line (CSL).

Activities or construction occurring **landward** of the 1991 CCCL are subject to the Lee County Land Development Code and may require permitting from the Lee County Department of Community Development.

Activities or construction occurring **seaward** of the 1991 CCCL are still subject to the Lee County Land Development Code, but also require the permitted approval from the Florida DEP – exemptions may apply.

Property may not be modified or constructed seaward of this line without approval from the Florida DEP and Lee DCD if required.





Captiva

Erosion Prevention District

Beach Nourishment Path Forward

Step	Beginning Time Frame Estimate	Duration Estimate
Contract a Bond Attorney	12-Feb	30 days
Beach Nourishment to Bid	1-Mar	40 days
Beach Nourishment Bid Response Evaluation	11-Apr	40 days
Referendum	21-May	
Certification of Referendum	21-May	14 days
Bond Loan to Bid	25-May	30 days
Beach Nourishment Bid Award	23-May*	30 days
Apportionment Workshop	20-Jun	
Bond Loan Bid Response Evaluation	24-Jun	14 days
Bond Loan Bid Award	8-Jul	
Bond Loan Closing	9-Jul	20 days

*Requires a Special Meeting to allow commissioner vote

Bid Alternative	Begin Date	Completion Date
Fall 2024	October 15	60 days
Winter 2025	January 15	60 days
Spring 2025*	May 1	60 days

*Requires additional FWC approval for sea turtle considerations



CAPTIVA EROSION PREVENTION DISTRICT

CONTRACT AGREEMENT FOR PROFESSIONAL SERVICES

This Contract Agreement is made and entered into this ____ day of _____, 2024, by and between the CAPTIVA EROSION PREVENTION DISTRICT, a Florida special independent district, hereinafter referred to as the “CEPD”, and [Aptim Environmental & Infrastructure, LLC, a Louisiana limited liability company](#), hereinafter referred to as PROFESSIONAL SERVICES CONTRACTOR “Contractor.” For good and valuable consideration, acknowledged by the parties agree to this contract and terms as follows:

WHEREAS, the CEPD is a political subdivision of the State of Florida, having a responsibility to provide certain services to benefit the citizens of ~~Captiva IslandEPD-of Naples~~; and

WHEREAS, the CEPD has the full power and authority to enter into the transactions contemplated by this Agreement; and

WHEREAS, CONTRACTOR is in the business of providing services requested elsewhere in the State of Florida; and

WHEREAS, CONTRACTOR is competent and has sufficient manpower, training, and technical expertise to perform the PROFESSIONAL SERVICES contemplated by this Agreement in a timely and professional manner consistent with the standards of the industry in which CONTRACTOR operates; and

WHEREAS, Section 448.095, Fla. Stat., imposes certain obligations on public agencies with regard to the use of the E-Verify system by their contractors and subcontractors; and

WHEREAS, the CEPD has complied with its Procurement Policy for the project; and

WHEREAS, CONTRACTOR was the successful bidder of a project competitively bid

WHEREAS, CONTRACTOR agrees to provide such goods and services as more particularly described in this Agreement, as well as in any bid or quotation documents issued in connection with this project.

NOW THEREFORE in consideration of the premises, and in consideration of the mutual conditions, covenants, and obligations hereafter expressed, the parties agree as follows:

Recitals. The foregoing recitals are true and correct, constitute a material inducement to the parties to enter into this Agreement, and are hereby ratified and made a part of this Agreement.

1. **DESCRIPTION AND SCOPE OF SERVICES.** Contactor agrees to perform the Scope of PROFESSIONAL Services for the price agreed upon in the Attached Bid Response attached hereto as EXHIBIT A.
 - a. The CEPD hereby retains CONTRACTOR to furnish services as described in the Bid Response which is attached hereto as Exhibit "A" and incorporated herein by reference. Any conflict between the terms and conditions in the body of this Agreement and the terms and conditions set forth in Exhibit "A" will be resolved in favor of the body of this Agreement.
 - b. CONTRACTOR must provide all permits, labor, materials, equipment, and supervision necessary for the completion of the Scope of Services, unless specifically excluded.
 - c. CONTRACTOR must also comply with, and abide by, all requirements as contained in any invitation to bid (ITB), request for proposals (RFP), request for qualifications (RFQ), bid specifications, engineering plans, shop drawings, material lists, or other similar documents issued for this project by the CEPD, together with any addenda, hereinafter the "Bid Documents, as applicable." The Bid Documents, if applicable, are hereby incorporated into this Agreement by reference and are attached hereto and are declared to be material part of this Agreement.
 - d. **Personal nature of Agreement; Assignment.** The parties acknowledge that the CEPD places great reliance and emphasis upon the knowledge, expertise, training, and personal abilities of CONTRACTOR. Accordingly, CONTRACTOR is prohibited from assigning or delegating any rights or duties hereunder without the specific written consent of the CEPD. If CONTRACTOR requires the services of any subcontractor or professional associate in connection with the work to be performed under this Agreement, CONTRACTOR must obtain the written approval of the CEPD Project Manager prior to engaging such subcontractor or professional associate. CONTRACTOR will remain fully responsible for the services of any subcontractors or professional associates.
 - e. This Agreement is a non-exclusive contract; the CEPD is not prohibited, or deemed to be prohibited, from bidding similar services either as an independent job or a component of a larger project.
2. **Commencement and completion.** CONTRACTOR must commence work under this Agreement immediately upon receipt by CONTRACTOR of the Notice to Proceed until all work in the Scope of Services is completed to the satisfaction of the CEPD.
3. **Payment.** CEPD agrees to compensate CONTRACTOR, for work actually performed under this Agreement, at the rate or basis described in the Bid Response

which is attached hereto as Exhibit "A" and incorporated herein by reference. CEPD reserves the right to withhold amounts in the event of the nonperformance of all or part of CONTRACTOR's obligations. CONTRACTOR must, without additional compensation, correct and revise any errors, omissions, or other deficiencies in its work product, services, or materials arising from the error or omission or negligent act of CONTRACTOR. When the CEPD receives an invoice sufficiently itemized to permit audit, the CEPD will diligently review the invoice. When the CEPD finds the invoice acceptable and finds the products and services acceptable, the installment payment will be paid to CONTRACTOR within thirty (30) days after the date of receipt of the invoice, unless another payment schedule is provided in Exhibit "A." CONTRACTOR guarantees the successful performance of the work for the products and services intended. If the CEPD deems it inexpedient to require CONTRACTOR to correct deficient or defective work, the CEPD may make an equitable deduction from the contract price, or, in the alternative, the CEPD may seek damages. CONTRACTOR warrants that the data utilized by CONTRACTOR (other than as provided by the CEPD) is from a source, and collected using methodologies, which are generally recognized in CONTRACTOR's industry or profession to be a reliable basis and foundation for CONTRACTOR's work product. CONTRACTOR must notify the CEPD in writing if it appears, in CONTRACTOR's professional judgment, that the data or information provided by the CEPD for use in CONTRACTOR's work product is incomplete, defective, or unreliable. CONTRACTOR guarantees to amend, revise, or correct to the satisfaction of the CEPD any error appearing in the work because of CONTRACTOR's failure to comply with the warranties and representations contained herein. Neither inspection nor payment, including final payment, by the CEPD will relieve CONTRACTOR of its obligations to do and complete the work product in accordance with this Agreement.

4. Termination.

- a. Termination at Will: This Agreement may be terminated by the CEPD in whole or in part at any time without cause by the CEPD giving written notice to CONTRACTOR not less than 60 days prior to the date of termination; provided, however, that in such event, neither party will be relieved from its rights or obligations of this Agreement through the date of the actual termination. Notice must be delivered by certified mail, return receipt requested, or in person with proof of delivery.
- b. Termination for Cause: This Agreement may be terminated by either party for cause by the CEPD or CONTRACTOR giving written notice to the other party not less than 10 days prior to the date of termination; provided, however, that in such event, neither party will be relieved from its rights or obligations of this Agreement through the date of the actual termination. Notice must be delivered by certified mail, return receipt requested, or in person with proof of delivery.

- 5. Notices.** All notices to the parties under this Agreement must be in writing and sent certified mail to:

- a. To CEPD: EXECUTIVE DIRECTOR, CAPTIVA EROSION PREVENTION DISTRICT AT 239.472.2472 P.O. BOX 365 CAPTIVA, FLORIDA 33924
- b. To CONTRACTOR, [Aptim Environmental & Infrastructure, LLC: Nicole Sharp, Director Coastal Engineering , 6401 Congress Ave, Suite 140, Boca Raton, FL 33487](#)

6. **Compliance with Laws.** In providing the Scope of Services, CONTRACTOR must comply with all federal, state, and local laws, statutes, ordinances, rules, and regulations pertaining to or regulating the provision of such services, including those now in effect and hereafter adopted.

STANDARD TERMS

1. **Insurance.** Insurance shall be as specified in the Bid documents
2. **Public Records Compliance.** Contractor agrees that, to the extent that it may "act on behalf" of the CEPD within the meaning of Section 119.0701(1)(a), Florida Statutes in providing its services under this Agreement, it shall:
 - (a) Keep and maintain public records required by the public agency to perform the service.
 - (b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
 - (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
 - (d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, subject to applicable law and ethical rules, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the CEPD's custodian of public records, in a format that is compatible with the information technology systems of the CEPD.

- (e) Pursuant to Section 119.0701(2)(a), Fla. Stat., IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, CAPTIVA EROSION PREVENTION DISTRICT AT **239.472.2472 P.O. BOX 365 CAPTIVA, FLORIDA 33924**

3. Public Records Compliance Indemnification. Contractor agrees to indemnify and hold the CEPD harmless against any and all claims, damage awards, and causes of action proximately caused by the contractor's failure to comply with the public records disclosure requirements of Section 119.07(1), Florida Statutes, or by contractor's failure to maintain public records that are exempt or confidential and exempt from the public records disclosure requirements, including, but not limited to, any third party claims or awards for attorneys' fees and costs arising therefrom. Contractor authorizes the public agency to seek declaratory, injunctive, or other appropriate relief against Contractor in Collier County Circuit Court on an expedited basis to enforce the requirements of this section.

4. Compliance/Consistency with Section 768.28, Fla. Stat. Any indemnification or agreement to defend or hold harmless by CEPD specified in the Agreement shall not be construed as a waiver of CEPD's sovereign immunity and shall be limited to such indemnification and liability limits consistent with the requirements of Section 768.28, Fla. Stat. and subject to the procedural requirements set forth therein. Any other purported indemnification by CEPD in the Agreement in derogation hereof shall be void and of no force or effect.

5. Non-appropriation. The CEPD's performance and obligation to pay under this Agreement is contingent upon an appropriation during the CEPD's annual budget approval **and bond referendum** process. If funds are not appropriated for a fiscal year, then the Contractor shall be notified as soon as is practical by memorandum from the CEPD Manager or designee that funds have not been appropriated for continuation of the Agreement, and the Agreement shall expire at the end of the fiscal year for which funding has been appropriated notwithstanding any automatic renewal as may be provided in the Agreement. The termination of the Agreement at fiscal year-end shall be without penalty or expense to the CEPD, subject to the CEPD paying all invoices for services rendered during the period the Agreement was funded by an appropriation.

6. E-Verify Compliance. By entering into this Agreement, the Contractor is obligated to comply with the provisions of Section 448.095, Florida Statutes "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit to Contractor attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. Contractor agrees to maintain a copy of such affidavit for the duration of this Agreement. Failure to comply with this paragraph will result in the termination of this Agreement as provided in Section 448.095, Florida Statutes, as amended and Contractor will not be awarded a public contract for at least one (1) year after the date on which the Agreement was terminated. Contractor will also be liable for any additional

costs to CEPD incurred as a result of the termination of this Agreement in accordance with this section. Contractor affirmatively states, under penalty of perjury, that in accordance with Section 448.095, Fla. Stat., Contractor is registered with and uses the E-Verify system to verify the work authorization status of all newly hired employees, that in accordance with such statute, Contractor requires from each of its subcontractors an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, and that Contractor is otherwise in compliance with Sections 448.09 and 448.095, Fla. Stat.

7. Compliance/Consistency with Scrutinized Companies Provisions of Florida Statutes. Section 287.135(2)(a), Florida Statutes, prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of any amount if, at the time of contracting or renewal, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to section 215.4725, Florida Statutes, or is engaged in a boycott of Israel. Section 287.135(2)(b), Florida Statutes, further prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services over one million dollars (\$1,000,000) if, at the time of contracting or renewal, the company is on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, both created pursuant to section 215.473, Florida Statutes, or the company is engaged in business operations in Cuba or Syria. Accordingly, Contractor hereby certifies that Contractor is not listed on any of the following: (i) the Scrutinized Companies that Boycott Israel List, (ii) Scrutinized Companies with Activities in Sudan List, or (iii) the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. Contractor further hereby certifies that Contractor is not engaged in a boycott of Israel or engaged in business operations in Cuba or Syria. Contractor understands that pursuant to section 287.135, Florida Statutes, the submission of a false certification may subject Contractor to civil penalties, attorney's fees, and/or costs. Contractor further understands that any contract with CEPD for goods or services of any amount may be terminated at the option of CEPD if Contractor (i) is found to have submitted a false certification, (ii) has been placed on the Scrutinized Companies that Boycott Israel List, or (iii) is engaged in a boycott of Israel. And, in addition to the foregoing, if the amount of the contract is one million dollars (\$1,000,000) or more, the contract may be terminated at the option of CEPD if the company is found to have submitted a false certification, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria.

8. Public Entities Crime or Convicted Vendor List. The Contract has a continuous duty to disclose to the CEPD if the Contractor or any of its affiliates as defined by Section 287.133(1) (a), Florida Statutes are placed on the convicted vendor list or the Antitrust Violator Vendor List. Contractor further agrees to not give access to an individual's personal identifying information if:

9. Venue and Jurisdiction. Notwithstanding any of other provision to the contrary, this Agreement and the parties' actions under this Agreement shall be governed by and construed under the laws of the state of Florida, without reference to conflict of law principles. As a material condition of this Agreement, each Party hereby irrevocably and unconditionally: i) consents to

submit and does submit to the jurisdiction of the Circuit Court in and for Collier County, Florida for any actions, suits or proceedings arising out of or relating to this Agreement.

10. Compliance with Ethics Codes. This Agreement is subject to Chapter 112, Florida Statutes and Contractor shall disclose the name of any officer, director, employee or other agent who is also an employee of the CAPTIVA EROSION PREVENTION DISTRICT. The Contractor shall also disclose the name of any CAPTIVA EROSION PREVENTION DISTRICT employee who owns, directly or indirectly, more than a five percent (5%) interest in the Contractor's or its affiliates, business entity.

11. Data Management; Notice of Breach. Contractor shall cooperate with timely incident reporting, response activities/fact gathering, public and agency notification requirements, severity level assessment, after-action reports as provided in Section 282.3185 (5) & (6), Florida Statutes.

12. Environmental and Social Government and Corporate Activism. Contractor is prohibited from giving preference to any subcontractor based on the subcontractor's social, political or ideological interests as mandated in Section 287.05701, Florida Statutes.

13. Indemnification. CONTRACTOR must indemnify and hold the CEPD harmless against and from any and all claims, losses, penalties, interest, demands, judgments, costs, damages, or expenses, including attorney's fees and court costs, incurred by the CEPD, or its agents, officers, or employees, to the extent caused by arising directly or indirectly from CONTRACTOR's negligent performance under this Agreement or by any person on CONTRACTOR's behalf, including but not limited to those claims, losses, penalties, interest, demands, judgments, costs, damages, or expenses arising out of any accident, casualty, or other occurrence causing injury to any person or property. This includes persons employed or utilized by CONTRACTOR (including CONTRACTOR's ~~agents,~~ employees, and subcontractors). CONTRACTOR must further indemnify the CEPD against any claim that any product purchased or licensed by the CEPD from CONTRACTOR under this Agreement infringes a United States patent, trademark, or copyright. CONTRACTOR acknowledges that CONTRACTOR has received consideration for this indemnification, and any other indemnification of the CEPD by CONTRACTOR provided for within the Bid Documents, the sufficiency of such consideration being acknowledged by CONTRACTOR, by CONTRACTOR's execution of this Agreement. CONTRACTOR's obligation will not be limited by, or in any way to, any insurance coverage or by any provision in or exclusion or omission from any policy of insurance, whether such insurance is in connection with this Agreement or otherwise. Such indemnification is in addition to any and all other legal remedies available to the CEPD and not considered to be the CEPD's exclusive remedy. In the event that any claim in writing is asserted by a third party which may entitle the CEPD to indemnification, the CEPD must give notice thereof to CONTRACTOR, which notice must be accompanied by a copy of statement of the claim. Following the notice, CONTRACTOR has the right, but not the obligation, to participate at its sole expense, in the defense, compromise or settlement of such claim with counsel of its choice. If CONTRACTOR does not timely defend, contest, or otherwise protect against any suit, action or other proceeding arising from such claim, or in the event the CEPD decides to participate in the proceeding or defense, the CEPD will have the right to defend, contest, or otherwise protect itself against same and be reimbursed for expenses

and reasonable attorney's fees and, upon not less than ten (10) days notice to CONTRACTOR, to make any reasonable compromise or settlement thereof. In connection with any claim as aforesaid, the parties hereto must cooperate fully with each other and make available all pertinent information necessary or advisable for the defense, compromise or settlement of such claim. The indemnification provisions of this paragraph will survive the termination of this Agreement.

Notwithstanding anything to the contrary, under no circumstances will Contractor be liable for any special, indirect, incidental, or consequential damages, including but not limited to loss of use, loss of profits, loss of opportunity, etc. regardless of the underlying legal theory, whether in contract, tort, equity, strict liability or the like, and further that any liability of Contractor under this Agreement shall not exceed in the cumulative aggregate, the lesser of the fee hereunder or \$1,000,000 (one million dollars)

2. **Miscellaneous Provisions.** The following miscellaneous provisions apply to this Agreement:

- a. **Binding Nature of Agreement.** This Agreement is binding upon the successors and assigns of the parties hereto.
- b. **Entire Agreement.** This Agreement states the entire understanding between the parties and supersedes any written or oral representations, statements, negotiations, or agreements to the contrary. CONTRACTOR recognizes that any representations, statements, or negotiations made by the CEPD staff do not suffice to legally bind the CEPD in a contractual relationship unless they have been reduced to writing, authorized, and signed by the authorized CEPD representatives.
- c. **Amendment.** No modification, amendment, or alteration in the terms or conditions of this Agreement will be effective unless contained in a written document executed with the same formality as this Agreement.
- d. **Severability.** If any term or provision of this Agreement is held, to any extent, invalid or unenforceable, as against any person, entity, or circumstance during the Term hereof, by force of any statute, law, or ruling of any forum of competent jurisdiction, such invalidity will not affect any other term or provision of this Agreement, to the extent that the Agreement will remain operable, enforceable, and in full force and effect to the extent permitted by law.
- e. **Construction.** If any provision of this Agreement becomes subject to judicial interpretation, the court interpreting or considering such provision should not apply the presumption or rule of construction that the terms of this Agreement be more strictly construed against the party which itself or through its counsel or other agent prepared it. All parties hereto have participated in the preparation of the final form of this Agreement through review by their respective counsel, if any, or the negotiation of specific language, or both, and, therefore, the application of such presumption or rule of construction would be inappropriate and contrary to the intent of the parties.

- f. **Headings.** All headings in this Agreement are for convenience only and are not to be used in any judicial construction or interpretation of this Agreement or any paragraph.
- g. **Waiver.** The indulgence of either party with regard to any breach or failure to perform any provision of this Agreement does not constitute a waiver of the provision or any portion of this Agreement, either at the time the breach or failure occurs or at any time throughout the term of this Agreement. The review of, approval of, or payment for any of CONTRACTOR's work product, services, or materials does not operate as a waiver, and should not be construed as a waiver, of any of the CEPD's rights under this Agreement, or of any cause of action the CEPD may have arising out of the performance of this Agreement.
- h. **Force Majeure.** Notwithstanding any provisions of this Agreement to the contrary, the parties will not be held liable if failure or delay in the performance of this Agreement arises from fires, floods, strikes, embargos, acts of the public enemy, unusually severe weather, out-break of war, restraint of government, riots, civil commotion, force majeure, act of God, or for any other cause of the same character which is unavoidable through the exercise of due care and beyond the control of the parties. This provision does not apply if the "Scope of Services" of this Agreement specifies that performance by CONTRACTOR is specifically required during the occurrence of any of the events herein mentioned.
- i. **Venue and Jurisdiction.** Notwithstanding any of other provision to the contrary, this Agreement and the parties' actions under this Agreement shall be governed by and construed under the laws of the state of Florida, without reference to conflict of law principles. As a material condition of this Agreement, each Party hereby irrevocably and unconditionally: i) consents to submit and does submit to the jurisdiction of the Circuit Court in and for Lee County, Florida for any actions, suits or proceedings arising out of or relating to this Agreement.
- j. **Non-appropriation.** CEPD's performance and obligation to pay under this Agreement is contingent upon an appropriation during the CEPD's annual budget approval process. If funds are not appropriated for a fiscal year, then the Contractor shall be notified as soon as is practical by memorandum from the CEPD Manager or designee that funds have not been appropriated for continuation of the Agreement, and the Agreement shall expire at the end of the fiscal year for which funding has been appropriated. The termination of the Agreement shall be without penalty or expense to the CEPD subject to the CEPD paying all invoices for services rendered during the period the Agreement was funded by appropriations.

IN WITNESS WHEREOF, the parties hereto have executed and delivered this instrument on the days and year indicated below and the signatories below to bind the parties set forth herein.

CONTRACTOR: APTIM ENVIRONMENTAL & INFRASTRUCTURE, LLC

Witness _____
Print Name: _____

Witness _____
Print Name: _____

Signature _____
Print Name: Nicole Sharp
Title: Lead Coastal Engineer

Date Signed by Contractor: _____

ATTEST:
CAPTIVA EROSION PREVENTION DISTRICT

ATTEST:

CEPD Clerk

CEPD Manager

Date: _____

Approved as to form and sufficiency,

CEPD Attorney



**Wiltshire, Whitley,
Richardson & English, P.A.**
Certified Public Accountants

January 23, 2024

Mr. Richard Pyle, Treasurer
Captiva Erosion Prevention District
P.O. Box 365
Captiva, Florida 33924

Dear Richard:

We are pleased to confirm our acceptance and understanding of the services we are to provide for Captiva Erosion Prevention District ("CEPD") for the year ending December 31, 2024.

We will perform the following services:

Bookkeeping Services

Beginning with the month of January 2024, we will perform the bookkeeping function of Captiva Erosion Prevention District by recording all transactions in QuickBooks. Captiva Erosion Prevention District agrees to provide us the following documents on a bi-monthly basis: cash receipt reports, deposit slips, purchase orders, invoices, cash disbursement reports, check stubs, bank statements, credit card statements, loan statements, grant applications/agreements, payroll reports and sales tax reports, as applicable.

We will record cash receipts from cash receipt reports, deposit slips and/or bank statements. We will not handle any cash or checks received nor make deposits. We will record cash disbursements from cash disbursement reports, invoices, check stubs and/or bank statements. All information and transactions must be coded and authorized/approved by the management of Captiva Erosion Prevention District. In connection therewith, based on the approved invoices you will have forwarded to our office, we will review all bills and invoices rendered to you and will generate checks drawn on the following checking accounts: Fifth Third Bank – General Fund and Fifth Third Bank – Capital Projects Fund. We understand that you are in the process of closing CEPD's accounts with Bank of the Islands. It will be your responsibility to review and sign checks. We will mail checks after they have been reviewed, approved and signed. If we are able to pay these bills through your bank's online Bill Pay system, then we will do so with your approval. However, this authority is for your convenience only and should not be construed as us assuming management responsibilities. You agree to not hold this firm liable or responsible for disbursements made in good faith on your behalf resulting from the payments of your approved bills.

Captiva Erosion Prevention District
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We will record the payroll and taxes as calculated by your payroll service provider into QuickBooks and reconcile to their monthly reports. We will not make payroll tax deposits or prepare payroll tax returns. Captiva Erosion Prevention District or your payroll service provider will be responsible for payroll calculations, returns and deposits. Captiva Erosion Prevention District is responsible for communicating with their chosen payroll service provider regarding payroll tax matters. If you have payroll tax questions, you should ask your payroll provider. If you feel that they are not providing you with satisfactory service or have made a mistake, please let us know immediately so that we can assist you with reconciling or identifying any errors. Wiltshire, Whitley, Richardson & English, P.A. assumes no liability for the services provided by third-party payroll companies to its clients.

We will calculate, prepare, and electronically file, on a monthly basis, the sales tax returns from the information you provide us with on invoices and cash receipt reports. We will notify you if there is sales tax due. As you have requested and authorized, we will remit the sales tax due on your behalf. Your checking account will be directly debited by the Florida Department of Revenue when we submit your sales tax return online. This authority is for your convenience only and should not be construed as us assuming management responsibilities. You agree to not hold this firm liable or responsible for disbursements made in good faith on your behalf resulting from the preparation of the sales tax returns.

We will reconcile the following accounts on a monthly basis:

1. Bank accounts, including the transfer of funds between general and capital bank accounts.
2. Payments of non-ad valorem project assessments, including payoff of assessment and Tax Collector disbursements to CEPD ledger of assessments.
3. Disbursement of ad valorem tax payments from Tax Collector to CEPD general account.

Regarding monthly bank reconciliations, upon receipt of bank statements, we will reconcile bank accounts with the bank statements for proper account balances and identify reconciling items that may require adjustments to your books and records. We will not be analyzing cancelled checks to determine whether signatures or payments are authorized or for any other purpose, but we will briefly scan them to confirm the amounts match those recorded by the bank on the statements.

We will also reconcile credit card statements and loan balances, as applicable, using the information you provide. We will make correcting entries directly into QuickBooks and identify the specific source of each adjustment. We will tell you of these adjustments and make you aware of any corrections.

We will run detailed general ledgers for you. You agree to review the general ledger and journal entries for each month and to tell us of any changes necessary in the classification or distribution of the transactions. Unless you tell us of a change, we will assume that all transactions have been properly coded and have been posted to the correct accounts. These ledgers will then be used as appropriate in the preparation of the financial statements as outlined below.

We will also prepare and electronically file the annual Forms 1099 that you request from the information you provide to us. It will be your responsibility to obtain Forms W-9 from your vendors so we can properly prepare the required Forms 1099.

On an as needed basis, we will:

1. Support the Board Treasurer in providing a financial report to the Board of Directors at monthly Board meetings.
2. Wire transfer funds when necessary.
3. Prepare non-ad valorem project assessment roll for Tax Collector (once a year).
4. Determine pay off balances of project assessments for real estate sales within two workdays of receipt.
5. Generate pro forma budget forecast.
6. Assist in preparing annual budget.
7. Attend Board of Director meetings, annual budget workshops and budget hearings.
8. Provide audit support including preparing schedules and drafting MD&A as requested by auditors.
9. Provide audit documents to State Auditor General and AFR to Florida Department of Financial Services.

Preparation of Financial Statements

We will prepare the monthly, cash basis financial statements of Captiva Erosion Prevention District, which will comprise of the following:

1. Comparative General Fund balance sheet – cash basis.
2. Comparative Capital Projects Fund balance sheet – cash basis.
3. Comparative General Fund budget performance – cash basis (summary and detailed).
4. Comparative Capital Projects Fund budget performance – cash basis (summary and detailed).
5. Reserve accumulations – cash basis.

These financial statements will not include related notes to the financial statements as required for financial statements prepared in accordance with the cash basis of accounting.

Our Responsibilities

The objective of our financial statement preparation engagement is to prepare financial statements in accordance with the cash basis of accounting based on information provided by you. We will conduct our engagement in accordance with the Statements on Standards for Accounting and Review Services (“SSARS”) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (“AICPA”), and we will comply with applicable professional standards, including the AICPA’s *Code of Professional Conduct* and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services and preparing the financial statements.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for our engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

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Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. Furthermore, we have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

If, for any reason, we are unable to complete the preparation of your financial statements, we will not issue the statements as a result of this engagement.

Your Responsibilities

The financial statement preparation portion of the engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with the cash basis of accounting. You have the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARS:

1. The selection of the cash basis of accounting as the financial reporting framework to be applied in the preparation of the financial statements.
2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. The prevention and detection of fraud.
4. To ensure that the entity complies with the laws and regulations applicable to its activities.
5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
6. To provide us with—
 - a. documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
 - b. additional information that may be requested for the purpose of the preparation of the financial statements, and
 - c. unrestricted access to persons within the entity of whom we determine it necessary to communicate.

Engagement Administration and Other

I am the engagement partner and am responsible for supervising the engagement.

We estimate our fees for this engagement will be \$3,400 per month. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary due to a change in

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scope of services to be performed, we will bill extra for that time. Our invoices for these services will be rendered each month as work progresses and are payable on presentation.

We will retain copies of our bookkeeping and financial statement preparation workpapers for your engagement for a period of seven years. After seven years, our workpapers and engagement files will be destroyed. All your records will be returned to you at the end of this engagement. It is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

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

Sincerely,

WILTSHIRE, WHITLEY, RICHARDSON &
ENGLISH, P.A.



Joseph L. D'Ambrosio, CPA

ACCEPTED:

This letter correctly sets forth the understanding of Captiva Erosion Prevention District.

Mr. Richard Pyle, Treasurer

Date