



Captiva Erosion Prevention District

June 8th, 2020 Board Meeting

Date: Monday, June 8th, 2020

Time: 1:00 p.m.

Location: Remote Via Zoom Meeting



Captiva Erosion Prevention District

Board Meeting Agenda

Date: Monday, June 8th, 2020

Time: 1:00 p.m.

Location: Remote Via Zoom Meeting

Instructions: **VIRTUAL MEETING**. Remotely attend the virtual June Board Meeting Monday, 6.8.2020 at 1 PM through any computer device or phone type.

Join Zoom Meeting Per Computer:

<https://us02web.zoom.us/j/84974392005?pwd=WUNDakp5TTR6cjNPRk9hM3JGbu8rZz09>

Meeting ID: 849 7439 2005

Password: 624313

Join Zoom Meeting Per Phone:

301.715.8592

Meeting ID: 849 7439 2005

Password: 624313

- I. Call To Order**
- II. Roll Call**
- III. Approval Of Minutes For May 11th, 2020 CEPD Board Meeting**
- IV. Approval Of Minutes For May 28th, 2020 CEPD Briefing Meeting**
- V. Public Comments**
- VI. Financial Reports May 2020**
- VII. Discussion Items**
 - a) **General/Capital Budgets - TRIM FY 20/21**
 - b) **Review of the CEPD Planning Documents**
 - c) **FY18/19 Audit Approval**
 - d) **Bed Tax Update**
 - e) **Parking Lot Pricing And Continuation Of Parking Attendants**
 - f) **SLR - Possible Request For Funding**
 - g) **ILA Discussion - APTIM Blind Pass Memo**
 - h) **SOP For Annual Third Party Audit Support Approval**
 - i) **Administration Report**
 - 1. HR Employee Policy Manual Draft**
 - 2. Beach Monitoring**
 - 3. Portable Project Update**
 - 4. Fifth Third Loan Payoff**
 - 5. CEPD Emergency Resolution Virtual Meetings 2020-2
COVID-19 Extension**
 - 6. CIHS Documentary Film Footage**
 - 7. 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. 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

June 8th, 2020 Board Meeting

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Captiva Erosion Prevention District Board Meeting Minutes

May 11th, 2020

I. Call To Order

Chairman Mike Mullins called to order the regular meeting of the Captiva Erosion Prevention District (CEPD) at 1:05 p.m. on May 11th, 2020 via a virtual meeting through Zoom.

II. Roll Call

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 persons were present to represent CEPD: Jason Smith, CEPD CPA and 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.

The following person was present as representation for Lee County Southwest Florida: Steve Boutelle, Manager for the Public Works Operations.

III. Approval Of Minutes For April 13th, 2020 CEPD Board Meeting

Secretary Harry Kaiser motioned to accept the minutes of April 13th, 2020 as dispensed and printed. Commissioner Michael Lanigan seconded the motion. Motion to accept the April 13th, 2020 Board meeting minutes passed unanimously.

IV. Approval Of Minutes For April 23rd, 2020 CEPD Briefing Meeting

Secretary Harry Kaiser motioned to accept the minutes of April 23rd, 2020 as dispensed and printed. Chairman Mike Mullins seconded the motion. Motion to accept the April 23rd, 2020 Briefing meeting minutes passed unanimously.

V. Public Comments

Chairman Mike Mullins acknowledged public attendance at the virtual meeting.

VI. Financial Reports April 2020

Treasurer Richard Pyle stated there were not any major issues.

Conversations emerged regarding the accounts with Florida Prime, Fifth Third Bank and the SBA listing on the balance sheets. Jason Smith, the CEPD CPA, confirmed that the SBA line was Florida Prime. Ralf Brookes, the CEPD Attorney, explained the SBA line in the financial reports were for Florida Prime and refer to State Board Administration.

VII. Discussion Items

a) **Captiva Beaches Reopened 4.29.2020**

CEPD Administrator Joe Wagenti validated that the beaches were reopened on Captiva Wednesday, April 29th, 2020 from the directive of Lee Board of County Commissioners. And, that appropriate parking and bathroom facilities were quickly put in place with substantial public notice.

b) **Status Of Parking Lot/Attendants**

Parking lot rates, parking spaces, parking lot ticketing procedures and the parking lot beach attendant were discussed.

Commissioner Michael Lanigan motioned to raise the daily rate from \$30.00 to \$40.00 and to raise the two (2) hour rate to \$25.00. Chairman Mike Mullins seconded the motion, which carried unanimously.

CEPD Administrator Joe Wagenti affirmed that Alison Hagerup beach has been the only beach with an attendant since beaches have reopened. Mr. Wagenti verified there would be a parking lot beach attendant at Alison Hagerup Friday through Sunday, 10:00 a.m. to 6:00 p.m. and there would be signs posted to indicate the beach attendant shifts.

c) **CEPD Emergency Resolution 2020-02 COVID-19**

CEPD Administrator Joe Wagenti pointed out that the original CEPD Emergency Resolution 2020-02 COVID-19 continued for four (4) weeks; updated and posted every week, resulting in the last CEPD Emergency Resolution 2020-02.6.

Ralf Brookes, CEPD Attorney, established the Extension of the Emergency Resolution going forward with the CEPD Emergency Resolution 2020-02.7 as the current resolution for virtual meetings to take place for the District. Mr. Brookes advised that this resolution would be updated and posted every seven (7) days with modifications as required.

d) **CEPD Administrator Report**

Draft Audit: CEPD Administrator Joe Wagenti articulated that he received comments from Jason Smith, the CEPD CPA and the CEPD auditor Daniel Anderson from Mauldin & Jenkins CPA firm in reference to the draft audit letter.

Chairman Mike Mullins declared that June 30th is the deadline to submit to the state Department of Revenue and there are IRS guidelines with small tax districts; along with other parameters. Mr. Mullins added that he had viewed the SOP for Annual Third Party Audit Support and suggested that this particular SOP should be adjusted.

Chairman Mike Mullins asked to have the SOP for Annual Third Party Audit Support updated and to bring to the Board for approval for the next Board meeting.

Different objectives were transpired pertaining to bids and changing auditors over the summer. Jason Smith, the CEPD CPA, committed that he could have the audit ready by December and that his slow season was between October to January.

Bathroom Project Update: CEPD Administrator Joe Wagenti described the upgrades on the parking lot at Alison Hagerup beach. Dialogue was exchanged with ideas of parking locations, title searches, easement agreements, contracts, public accesses, surveys, designs, pathways and to change the name of the project to portable instead of bathrooms.

Chairman Mike Mullins mentioned that the project would cost approximately \$100,000.00 for installation, construction, engineering and permitting. CEPD Administrator Joe Wagenti noted that the project would be about \$85,000.00 to \$100,000.00, which would include construction to install water, power lines and concrete pads for two (2) ADA spaces, installation of a shower, tying down and hooking up the mobile trailer. Mr. Wagenti voiced there would not be any pavers on the parking lot and grading the parking lot surface would continue every six to ten weeks at about \$3,000.00 a year.

LGFR – APTIM Hourly Support Contract: CEPD Administrator Joe Wagenti asked the Board to approve the hourly contract of \$5,000.00 for LGFR-APTIM support due to changes with LGFR and the approaching deadline at the end of July for the APTIM project.

Considerations were brought to the subject of LGFR. Steve Boutelle, Manager for the Public Works Operations with Lee County Southwest Florida, joined the topic of LGFR. Mr. Boutelle spoke of a variety of factors that relate to the state cost share, as an intensive mapping exercise with complex formulations that include codes, percentages, credits, ranking and many more items.

Such as, the number of parking spaces, bike racks, bus stops, housing issues, property boundaries and vacation rentals to name a few.

Commissioner Michael Lanigan motioned to accept the proposal of May 5th, 2020 written by APTIM regarding support for the upcoming LGFR for the 21/22 beach renourishment project not to exceed \$5,000.00 for hourly services. Chairman Mike Mullins seconded the motion, which passed unanimously.

Newsletter Review: CEPD Administrator Joe Wagenti announced the Spring Newsletter was prepared for distribution. Mr. Wagenti revealed the Newsletter would be emailed first and then mailed. The Commissioners were all in agreement.

Fifth Third Loan Payoff (2014) And Operating Line (LOC) Setup: CEPD Administrator Joe Wagenti suggested there would be an opportunity to set up an emergency operating line with Fifth Third or another institution. Commissioner Michael Lanigan pointed out to sell the T Bills, in case of an emergency.

TRIM (FY20/21): CEPD Administrator Joe Wagenti reported that the TRIM process has begun for the next fiscal year and would have the budget primed for the Board to review by the next Board meeting.

Chairman Mike Mullins exclaimed that TRIM stands for Truth In Millage and the fact that TRIM is a strict, detailed schedule that is required to be approved before July.

Bed Tax Update: CEPD Attorney Ralf Brookes brought attention to the State of Florida contact, Matthew Moore, Senior Research Economist for the Florida Department of Revenue. Mr. Brookes confirmed the total taxable category by zip code was approximately \$3.3 million for the 2019 calendar year for bed tax in Lee County.

Office Operations: CEPD Administrator Joe Wagenti opened communication for office procedures and operations. Mr. Wagenti invited feedback. There were not any responses given.

VIII. Public Comments

Chairman Mike Mullins asked for public comments and recognized the public for joining the virtual Board meeting.

IX. New Business

The Sanibel/Captiva Road Protection project was discussed with Joel Caouette from the City of Sanibel. Mr. Caouette updated the CEPD Board that construction on Phase 1 ended before May 1st to comply with sea turtle nesting season and Phase 11 was anticipated to wrap up in mid- May.

X. Commissioners' Comments

Commissioner Michael Lanigan asked to view the CEPD HR Employee Handbook and the Beach Monitoring reports for the next Board meeting.

Chairman Mike Mullins thanked everyone for attending the virtual Board meeting and extended appreciation to all.

XI. Adjournment

Chairman Mike Mullins adjourned the virtual Board meeting at 3:22 p.m.



Captiva Erosion Prevention District Briefing Meeting Minutes

May 28th, 2020

I. Call To Order

Chairman Mike Mullins called to order the Briefing meeting of the Captiva Erosion Prevention District (CEPD) at 1:12 p.m. on May 28th, 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, Treasurer Richard Pyle and Commissioner Michael Lanigan.

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

The following persons were not present:

Commissioners: Vice Chairman Bob Walter and Secretary Harry Kaiser.

Chairman Mike Mullins recognized there were not any public members in attendance.

III. Discussion Item

a) Preliminary Budget Discussion

Chairman Mike Mullins explained the Ad Valorem annual budget process and the importance of following the CEPD Rules and Procedures in Section II: Budget and Finances.

CEPD Administrator Joe Wagenti established the CEPD Rules and Procedures were posted on the CEPD website and the Commissioners were emailed the link to the CEPD Rules and Procedures on the CEPD website.

Discussions transpired regarding tax rolls, property values, constituents, assessments, special projects, turtle season, demands on the economy both current and projected, the pandemic and unforeseen situations, administration expenses, the pending documentary, operational budgets, economists, accountants, consultants, TDC funding, building up reserves, the strict requirements and prudent understanding of TRIM, Truth in Millage.

Conversations were also addressed if there was a limit to how much money could be raised in any fiscal year over the projected budget; and if there was a limit to the amount of funds that may be transferred from a fiscal year into reserves.

Chairman Mike Mullins pointed out the significance of any excess monies rolled over to the next year would be in the reserves.

Treasurer Richard Pyle confirmed the CEPD would put together an Ad Valorem budget every year and the property owners would appreciate the fact the District would be building a surplus of reserves over a 7 to 8 year period; so when the renourishment comes, the District would not have to charge the property owners as much for that particular year.

After further examination of the proposed budget, the Commissioners, in attendance, agreed to recommend the 25 percent revenue increase preliminary budget for a vote at the June Board meeting.

Chairman Mike Mullins described the necessary steps going forward with the proposed budget. Chairman Mike Mullins stated the seriousness to pay attention to guidelines, timelines, prerequisites and rules in the budget process.

IV. Commissioners' Comments

Chairman Mike Mullins thanked everyone for attending the Zoom Briefing meeting.

V. Adjournment

Chairman Mike Mullins adjourned the Briefing meeting at 2:21 p.m.

DRAFT

9:12 AM
6/5/2020
Prepared by: JS

Captiva Erosion Prevention District
General Fund - Budget Performance Summary
For the One and Eight Months Ended May 31, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - May '20	Budget - May '20	Actual - May '19	Budget - May '19	Actual YTD	YTD Budget	YTD Variance	Annual Budget	Residual Budget
Ordinary Income/Expense									
Income									
Ad Valorem Tax	\$ 9,702.01	\$ 53,183.33	\$ 6,637.38	\$ 8,165.33	\$ 603,274.24	\$ 425,466.67	\$ 177,807.57	\$ 638,200.00	\$ 34,925.76
Interest Income	6.39	20.83	0.00	24.00	131.12	166.67	(35.55)	250.00	118.88
Other Income	1,731.00	416.67	700.00	400.00	3,131.00	3,333.33	(202.33)	5,000.00	1,869.00
Total Income	11,439.40	53,620.83	7,337.38	8,589.33	606,536.36	428,966.67	177,569.69	643,450.00	36,913.64
Expense									
Administrative Expenses	18,327.16	26,525.00	9,832.48	14,530.00	70,407.45	212,200.00	(141,792.55)	318,300.00	254,119.44
Capital Outlay	0.00	1,250.00	0.00	0.00	0.00	10,000.00	(10,000.00)	15,000.00	15,000.00
Reserves	0.00	7,220.83	7,473.84	7,473.83	28,883.32	57,766.67	(28,883.35)	86,650.00	57,766.68
Cost of Collecting Ad Valorem	391.54	1,166.67	132.74	99.00	12,202.16	9,333.33	2,868.83	14,000.00	4,000.00
Legal and Professional Fees	21,265.36	17,458.33	12,494.00	12,583.33	125,200.06	139,666.67	(14,466.61)	209,500.00	84,299.94
Total Expense	39,984.06	53,620.83	29,933.06	34,686.16	236,692.99	428,966.67	(192,273.68)	643,450.00	415,186.06
Transfer to Capital Fund	8,929.74	0.00	0.00	0.00	767,721.22	0.00	767,721.22	0.00	0.00
Net Income	<u>\$ (37,474.40)</u>	<u>\$ -</u>	<u>\$ (22,595.68)</u>	<u>\$ (26,096.83)</u>	<u>\$ (397,877.85)</u>	<u>\$ -</u>	<u>\$ (397,877.85)</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 Eight Months Ended May 31, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - May'20	Budget - May'20	Actual - May'19	Budget - May'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	\$ -	\$ 25,466.67	(25,466.67)	\$ 38,200.00	38,200.00
Ad Valorem Taxes	9,702.01	50,000.00	6,637.38	4,982.00	603,274.24	400,000.00	203,274.24	600,000.00	0.00
Total Ad Valorem Tax	9,702.01	53,183.33	6,637.38	8,165.33	603,274.24	425,466.67	177,807.57	638,200.00	38,200.00
Interest Income	6.39	20.83	0.00	24.00	131.12	166.67	(35.55)	250.00	118.88
Other Income	1,731.00	416.67	700.00	400.00	3,131.00	3,333.33	(202.33)	5,000.00	1,869.00
Total Income	11,439.40	53,620.83	7,337.38	8,589.33	606,536.36	428,966.67	177,569.69	643,450.00	40,187.88
Expense									
Administrative Expenses									
Advertising	276.68	333.33	21.34	0.00	3,789.95	2,666.67	1,123.28	4,000.00	210.05
Bank Service Charges	0.00	0.00	38.00	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	66,666.67	(66,666.67)	100,000.00	100,000.00
Beach Maintenance Monitor	0.00	3,183.33	0.00	3,100.00	0.00	25,466.67	(25,466.67)	38,200.00	38,200.00
Board Approved Special Projects	0.00	2,500.00	450.00	3,000.00	0.00	20,000.00	(20,000.00)	30,000.00	30,000.00
Board Meeting Expenses	0.00	83.33	0.00	0.00	85.50	666.67	(581.17)	1,000.00	914.50
Copier Lease Expense	0.00	250.00	141.82	140.00	1,002.21	2,000.00	(997.79)	3,000.00	1,997.79
Dues and Subscriptions	387.91	225.00	0.00	100.00	8,317.35	1,800.00	6,517.35	2,700.00	0.00
General Insurance	0.00	1,208.33	0.00	0.00	7,570.00	9,666.67	(2,096.67)	14,500.00	6,930.00
History of CEPD	10,000.00	3,333.33	0.00	5,000.00	10,000.00	26,666.67	(16,666.67)	40,000.00	30,000.00
Newsletter Expense	0.00	250.00	0.00	0.00	0.00	2,000.00	(2,000.00)	3,000.00	3,000.00
Office Expense	3,062.62	750.00	99.39	180.00	9,609.54	6,000.00	3,609.54	9,000.00	0.00
Postage	19.63	125.00	26.10	50.00	173.47	1,000.00	(826.53)	1,500.00	1,326.53
Referendum	0.00	541.67	6,315.18	0.00	0.00	4,333.33	(4,333.33)	6,500.00	6,500.00
Rent Expense	943.79	1,500.00	1,431.05	1,500.00	10,279.63	12,000.00	(1,720.37)	18,000.00	7,720.37
Repairs	673.08	291.67	160.00	0.00	2,662.51	2,333.33	329.18	3,500.00	837.49
Telephone	265.37	408.33	335.62	300.00	3,217.25	3,266.67	(49.42)	4,900.00	1,682.75
Travel and Per Diem	84.27	1,250.00	60.63	500.00	4,403.49	10,000.00	(5,596.51)	15,000.00	10,596.51
Utilities	117.81	208.33	193.06	160.00	946.48	1,666.67	(720.19)	2,500.00	1,553.52
Warranties	2,000.00	500.00	0.00	0.00	2,000.00	4,000.00	(2,000.00)	6,000.00	4,000.00
Website & Computer Maintenance	496.00	1,250.00	560.29	500.00	6,350.07	10,000.00	(3,649.93)	15,000.00	8,649.93
Total Administrative expenses	18,327.16	26,525.00	9,832.48	14,530.00	70,407.45	212,200.00	(141,792.55)	318,300.00	254,119.44
Capital outlay									
Equipment Purchases	0.00	1,250.00	0.00	0.00	0.00	10,000.00	(10,000.00)	15,000.00	15,000.00
Total Capital Outlay	0.00	1,250.00	0.00	0.00	0.00	10,000.00	(10,000.00)	15,000.00	15,000.00
Consulting and Professional Fees									
Consulting	11,197.85	11,666.67	9,575.00	9,583.33	88,345.62	93,333.33	(4,987.71)	140,000.00	51,654.38
Professional Fees	10,067.51	5,791.67	2,919.00	3,000.00	36,854.44	46,333.33	(9,478.89)	69,500.00	32,645.56
Total Legal and Professional Fees	21,265.36	17,458.33	12,494.00	12,583.33	125,200.06	139,666.67	(14,466.61)	209,500.00	84,299.94
Cost of Collecting Ad Valorem									
Property Tax Appraiser Fees	0.00	333.33	0.00	0.00	0.00	2,666.67	(2,666.67)	4,000.00	4,000.00
Tax Collector Commissions	391.54	833.33	132.74	99.00	12,202.16	6,666.67	5,535.49	10,000.00	0.00
Total Cost of Collecting Ad Valorem	391.54	1,166.67	132.74	99.00	12,202.16	9,333.33	2,868.83	14,000.00	4,000.00
Reserves									
Operating Reserves	0.00	7,220.83	7,473.84	7,473.83	28,883.32	57,766.67	(28,883.35)	86,650.00	57,766.68
Total Expense	39,984.06	53,620.83	29,933.06	34,686.16	236,692.99	428,966.67	(192,273.68)	643,450.00	406,757.01
Transfer to Capital Fund	8,929.74	0.00	0.00	0.00	767,721.22	0.00	767,721.22	0.00	0.00
Net Income	\$ (37,474.40)	\$ (0.00)	\$ (22,595.68)	\$ (26,096.83)	\$ (397,877.85)	\$ 0.00	\$ (397,877.85)	\$ -	\$ -

9:20 AM
6/5/2020
Prepared: JS

Captiva Erosion Prevention District
Capital Projects Fund - Budget Performance Summary
For the One and Eight Months Ended May 31, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - May '20	Budget - May '20	Budget - May '19	Budget - May '19	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Residual Budget
Ordinary Income/Expense									
Income									
Grant Income	\$ 115,187.05	\$ 54,274.67	\$ -	\$ 116,100.00	\$ 179,866.80	\$ 434,197.33	\$ (254,330.53)	\$ 651,296.00	\$ 471,429.20
Interest Income	32,929.46	291.67	0.00	43.00	35,281.56	2,333.33	32,948.23	3,500.00	0.00
Other Miscellaneous Income	0.00	0.00	0.00	0.00	3,040.41	0.00	3,040.41	0.00	0.00
Parking Lot Revenue	0.00	28,333.33	44,826.32	31,416.00	188,345.81	226,666.67	(38,320.86)	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	57,766.67	(28,883.35)	86,650.00	57,766.68
Special Assessments	8,010.83	23,333.33	9,439.93	4,543.00	324,469.45	186,666.67	137,802.78	280,000.00	5,914.20
Total Income	156,127.34	113,453.83	61,740.09	159,575.75	759,887.35	907,630.67	(147,743.32)	1,361,446.00	686,764.27
Expense									
Advertising	0.00	166.67	0.00	1,000.00	199.16	1,333.33	(1,134.17)	2,000.00	1,800.84
Annual Memberships & Fees	0.00	166.67	0.00	1,000.00	500.00	1,333.33	(833.33)	2,000.00	1,500.00
Bank Service Charges	0.00	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	131,618.67	(131,618.67)	197,428.00	197,428.00
Cost of Assessment Collections	0.00	83.33	0.00	0.00	520.65	666.67	(146.02)	1,000.00	479.35
Engineering (CP)	0.00	1,666.67	0.00	0.00	0.00	13,333.33	(13,333.33)	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	5,333.33	(5,333.33)	8,000.00	8,000.00
Permit Modifications	0.00	4,166.67	0.00	0.00	0.00	33,333.33	(33,333.33)	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	10,827.11	8,483.33	6,295.80	7,550.00	64,012.25	67,866.67	(3,854.42)	101,800.00	56,612.26
Project Management Support	15,272.62	25,500.00	10,866.50	24,083.00	88,113.17	204,000.00	(115,886.83)	306,000.00	217,886.83
Renourishment 2013/14	0.00	17,455.33	1,209.51	0.00	54,756.58	139,642.67	(84,886.09)	209,464.00	201,443.56
Renourishment 2021/2022	0.00	9,833.33	1,256.50	0.00	10,435.00	78,666.67	(68,231.67)	118,000.00	519,452.12
Rent	943.79	625.00	427.16	453.00	5,223.65	5,000.00	223.65	7,500.00	2,276.35
Redfish Pass	0.00	29,166.67	0.00	0.00	143,472.22	233,333.33	143,472.22	350,000.00	206,527.78
Storage of Records	0.00	233.33	245.89	233.33	2,035.48	1,866.67	168.81	2,800.00	764.52
Total Expense	27,043.52	114,666.00	20,301.36	34,319.33	369,847.70	917,328.00	(314,146.97)	1,375,992.00	1,484,171.61
Other Income/Expense									
Transfer In from General Fund	8,929.74	0.00	0.00	0.00	767,721.22	0.00	767,721.22	0.00	0.00
Discount on Bond	(2,402.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Bond	0.00	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)	(12,982.41)	0.00	(13,699.67)	(17,333.33)	3,633.66	(26,000.00)	0.00
Debt Service - Principal	(700,000.00)	(58,333.33)	(700,000.00)	0.00	(700,000.00)	(466,666.67)	(233,333.33)	(700,000.00)	0.00
Net Income	\$ (564,388.61)	\$ (61,712.17)	\$ (671,543.68)	\$ 125,256.42	\$ 393,196.64	\$ (493,697.33)	\$ (100,500.69)	\$ (740,546.00)	\$ -

****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 Eight Months Ended May 31, 2020

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Actual - May '20	Budget - May '20	Actual - May '19	Budget - May '19	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Residual Budget
Ordinary Income/Expense									
Income									
Grant Income - Local	\$ 115,187.05	\$ 50,294.83	\$ -	\$ 116,100.00	\$ 179,866.80	\$ 402,358.67	\$ (222,491.87)	\$ 603,538.00	\$ 423,671.20
Grant Income - State	0.00	3,979.83	0.00	0.00	0.00	31,838.67	(31,838.67)	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	32,929.46	291.67	0.00	43.00	35,281.56	2,333.33	32,948.23	3,500.00	0.00
Other Miscellaneous Revenues	0.00	0.00	0.00	0.00	3,040.41	0.00	3,040.41	0.00	0.00
Parking Lot Revenue	0.00	28,333.33	44,826.32	31,416.00	188,345.81	226,666.67	(38,320.86)	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	57,766.67	(28,883.35)	86,650.00	57,766.68
Special Assessments									
Special Assessments Principal	8,010.83	20,833.33	8,250.50	4,150.00	300,383.65	166,666.67	133,716.98	250,000.00	0.00
Special Assessments - Interest	0.00	2,500.00	1,189.43	393.00	24,085.80	20,000.00	4,085.80	30,000.00	5,914.20
Total Special Assessments	8,010.83	23,333.33	9,439.93	4,543.00	324,469.45	186,666.67	137,802.78	280,000.00	5,914.20
Total Income	156,127.34	113,453.83	61,740.09	159,575.75	759,887.35	907,630.67	(147,743.32)	1,361,446.00	686,764.27
Expense									
Advertising	0.00	166.67	0.00	1,000.00	199.16	1,333.33	(1,134.17)	2,000.00	1,800.84
Annual Memberships & Fees	0.00	166.67	0.00	1,000.00	500.00	1,333.33	(833.33)	2,000.00	1,500.00
Bank Service Charges	0.00	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	131,618.67	(131,618.67)	197,428.00	197,428.00
Cost of Assessment Collections	0.00	83.33	0.00	0.00	520.65	666.67	(146.02)	1,000.00	479.35
Engineering (CP)	0.00	1,666.67	0.00	0.00	0.00	13,333.33	(13,333.33)	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	5,333.33	(5,333.33)	8,000.00	8,000.00
Permit Modification	0.00	4,166.67	0.00	0.00	0.00	33,333.33	(33,333.33)	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	943.79	625.00	427.16	453.00	5,223.65	5,000.00	223.65	7,500.00	2,276.35
Storage of records	0.00	233.33	245.89	233.33	2,035.48	1,866.67	168.81	2,800.00	764.52
Total General Expense	943.79	24,227.33	673.05	2,686.33	9,058.48	193,818.67	(184,760.19)	290,728.00	282,249.06
Redfish Pass									
Geo-Technical Investigation	0.00	29,166.67	0.00	0.00	143,472.22	233,333.33	(89,861.11)	350,000.00	206,527.78
Parking Lot Expenses									
Credit Card Fees	30.20	750.00	1,063.06	1,002.00	6,902.30	6,000.00	902.30	9,000.00	2,097.70
Machine Warranty	0.00	116.67	0.00	0.00	0.00	933.33	(933.33)	1,400.00	1,400.00
Parking Lot Equipment	400.00	1,833.33	0.00	0.00	400.00	14,666.67	(14,266.67)	22,000.00	21,600.00
Parking Lot Improvements	8,270.00	0.00	0.00	0.00	14,827.43	0.00	14,827.43	0.00	0.00
Parking Maintenance	1,802.75	3,333.33	1,767.72	3,500.00	20,923.81	26,666.67	(5,742.86)	40,000.00	19,076.19
Portable Toilets	0.00	333.33	985.00	575.00	7,672.92	2,666.67	5,006.25	4,000.00	0.00
Signage	324.16	125.00	0.00	0.00	0.00	1,000.00	(1,000.00)	1,500.00	1,500.00
Site Prep and Construction	0.00	0.00	0.00	0.00	324.16	0.00	324.16	0.00	0.00
Utilities	0.00	150.00	0.00	50.00	0.00	1,200.00	(1,200.00)	1,800.00	1,800.00
Sales Tax Expense	0.00	1,841.67	2,480.02	2,423.00	12,961.63	14,733.33	(1,771.70)	22,100.00	9,138.37
Total Parking Lot Expenses	10,827.11	8,483.33	6,295.80	7,550.00	64,012.25	67,866.67	(3,854.42)	101,800.00	56,612.26
Project Management Support									
Professional Fees	15,272.62	15,666.67	1,291.50	12,083.00	49,077.31	125,333.33	(76,256.02)	188,000.00	138,922.69
Project Consultant	0.00	9,833.33	9,575.00	12,000.00	39,035.86	78,666.67	(39,630.81)	118,000.00	78,964.14
Total Project Management Support	15,272.62	25,500.00	10,866.50	24,083.00	88,113.17	204,000.00	(115,886.83)	306,000.00	217,886.83
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	139,642.67	(131,622.23)	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	1,209.51	0.00	0.00	0.00	0.00	0.00	0.00
Total Renourishment 2013/14 Design Phase	0.00	17,455.33	1,209.51	0.00	54,756.58	139,642.67	(84,886.09)	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	1,256.50	0.00	1,435.00	78,666.67	(77,231.67)	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	1,256.50	0.00	10,435.00	78,666.67	(68,231.67)	118,000.00	519,452.12
Total Expense	27,043.52	114,666.00	20,301.36	34,319.33	369,847.70	917,328.00	(547,480.30)	1,375,992.00	1,484,171.61
Other Income/Expense									
Transfer from General Fund	8,929.74	0.00	0.00	0.00	767,721.22	0.00	767,721.22	0.00	0.00
Discount on Bond	(2,402.17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Bond	0.00	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)	(12,982.41)	0.00	(13,699.67)	(17,333.33)	3,633.66	(26,000.00)	0.00
Debt Service - Principal	(700,000.00)	(58,333.33)	(700,000.00)	0.00	(700,000.00)	(466,666.67)	(233,333.33)	(700,000.00)	0.00
Total Other Income/Expense	(693,472.43)	(60,500.00)	(712,982.41)	0.00	3,156.99	(484,000.00)	538,021.55	(726,000.00)	0.00
Net Income	(564,388.61)	(61,712.17)	(671,543.68)	125,256.42	393,196.64	(493,697.33)	(100,500.69)	(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>May 31, 2020</u>	<u>May 31, 2019</u>
ASSETS		
Current Assets		
Checking/Savings		
Florida Prime S.B.A. Account	\$ 125.13	\$ 117.96
BOTI Checking	214,561.92	1,009,227.99
Total Checking/Savings	<u>214,687.05</u>	<u>1,009,345.95</u>
Other Current Assets		
Due from Capital Projects Fund	-	120,073.25
Total Other Current Assets	<u>-</u>	<u>120,073.25</u>
Total Current Assets	<u>214,687.05</u>	<u>1,129,419.20</u>
TOTAL ASSETS	<u>\$ 214,687.05</u>	<u>\$ 1,129,419.20</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accrued Liabilities	3,367.22	-
Due to Capital Projects Fund	\$ -	\$ 431,670.52
Total Other Current Liabilities	<u>3,367.22</u>	<u>431,670.52</u>
Total Current Liabilities	<u>3,367.22</u>	<u>431,670.52</u>
Total Liabilities	3,367.22	431,670.52
Equity		
Fund Balance	609,197.68	504,919.91
Net Income	(397,877.85)	192,828.77
Total Equity	<u>211,319.83</u>	<u>697,748.68</u>
TOTAL LIABILITIES & EQUITY	<u>\$ 214,687.05</u>	<u>\$ 1,129,419.20</u>

CEPD - CAPITAL PROJECTS FUND
 Balance Sheet

	<u>May 31, 2020</u>	<u>May 31, 2019</u>
ASSETS		
Current Assets		
Checking/Savings		
BOTI Checking	\$ 142,224.09	\$ 2,015,605.51
Florida Prime S.B.A. Account	125.13	223,671.58
Fifth Third Pooled Checking	32,971.45	-
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 #98	1,380,000.00	-
Sanibel Captiva Bank - CD	256,033.34	247,080.00
Total Current Assets	<u>3,218,354.01</u>	<u>2,486,357.09</u>
Other Current Assets		
Utility Deposit	300.00	-
Due from TDC	115,187.05	-
Due From General Fund	-	431,670.52
Total Other Current Assets	<u>115,487.05</u>	<u>431,670.52</u>
Total Current Assets	<u>3,333,841.06</u>	<u>2,918,027.61</u>
TOTAL ASSETS	<u>\$ 3,333,841.06</u>	<u>\$ 2,918,027.61</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Due to General Fund	\$ -	\$ 120,073.25
Total Current Liabilities	<u>-</u>	<u>120,073.25</u>
Total Liabilities	<u>-</u>	<u>120,073.25</u>
Equity		
Fund Balance	2,940,644.42	3,035,513.96
Net Income	393,196.64	(237,559.60)
Total Equity	<u>3,333,841.06</u>	<u>2,797,954.36</u>
TOTAL LIABILITIES & EQUITY	<u>\$ 3,333,841.06</u>	<u>\$ 2,918,027.61</u>

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
Beginning Balance	\$ 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												
Increase (Decrease) in Reserves	28,802	24,730	23,601	38,965	40,178	37,993	-	-	-	-	-	-
Total Accumulated Reserves	\$ 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	\$ 2,096,440

CAPTIVA EROSION PREVENTION DISTRICT
GENERAL BUDGET (Millage Rate .4291)
FISCAL YEAR 2019/2020

GENERAL BUDGET			
		1.0xRevenue	1.25xRevenue
Ordinary Income/Expense	FY19-20 Budget	FY20-21 Proposed Budget	FY20-21 Proposed Budget
Income			
Ad Valorem Tax	600,000	600,000	750,000
Interest	250	1,500	1,500
Other	5,000	3,750	3,750
TDC Grant	38,200	38,200	38,200
Total Income	643,450	643,450	793,450
Expenses			
Advertising	4,000	3,000	3,000
Bank Service Charges	200	300	300
Beach Maintenance Monitor	38,200	0	0
Board Meetings	1,000	1,000	1,000
Conference Expense	2,000	1,500	1,500
Copier Lease	3,000	900	900
Dues & Subscriptions	2,700	4,500	4,500
General Insurance	14,500	4,500	4,500
Newsletter	3,000	1,800	1,800
Office Supplies	9,000	4,500	4,500
Postage	1,500	1,000	1,000
Rent	18,000	12,000	12,000
Repairs	3,500	1,500	1,500
Small Equipment Purchases	0	1,500	1,500
Telephone	4,900	2,000	2,000
Travel and Per Diem	15,000	6,000	6,000
Utilities	2,500	2,000	2,000
Website/Computer Maintenance	15,000	6,000	8,000
Warranties	6,000	0	0
Storage		2,000	2,000
Referendum	6,500		
History of CEPD	40,000		
Bay Side Initiatives	100,000		
Board Approved Special Projects	30,000	50,000	50,000
Total Admin Expenses	320,500	106,000	108,000
Capital Outlay-Equipment	15,000	0	0
Wages			
Gross Wages		140,000	140,000
Payroll Taxes		9,000	9,000
HR Expense (ADP)		3,000	3,000
Total Wages		152,000	152,000
Consulting & Professional Fees			
Accounting		25,000	25,000
Economist		6,000	6,000
Engineering		25,000	25,000
Legal		12,000	12,000
Maintenance Support		19,100	19,100
Misc. Consulting		10,000	10,000
Professional Consulting Fees	140,000		
Professional Fees	69,500		
Total Consult & Professional Fees	209,500	97,100	97,100
Cost of Collecting Ad Valorem			
Property Appraiser Fees	4,000	4,000	4,000
Tax Collector Commissions	10,000	12,000	12,000
Total Cost of Collection	14,000	16,000	16,000
Subtotal of All Expenses	559,000	371,100	373,100
Transfer of Operating Reserves	84,450	272,350	420,350
Total Expenses Inc Transfer	643,450	643,450	793,450

CAPITAL BUDGET

Ordinary Income/Expense		TOTAL BUDGET FY19/20		PROPOSED BUDGET FY20/21
Income				
Grant Income - Local		146,100		0
TDC Redfish Pass Phase II		349,932		230,000
TDC Park Maintenance		91,900		127,600
TDC Renourishment				473,526
TDC Alison Hagerup Capital Upgrades				37,300
Lee County Year Five Monitoring		0		0
Grant Income - State		33,000		56,000
Year Five Monitoring		0		
Interest Income		3,500		3,500
Parking Lot Revenue		340,000		320,000
Reserves - General		86,650		364,850
Special Assessments				
Special Assessments Principal		250,000		280,000
Special Assessments Interest & Fees		30,000		25,000
Total Special Assessments*		280,000		305,000
Total Income		1,331,082		1,917,776
Office Expense				
Accounting		24,000		0
Advertising		2,000		3,000
Administration Management		140,000		0
Annual Memberships & Fees		2,000		0
Bank Service Charges		300		300
Board Meetings		2,000		1,000
Conference Expense				1,500
Copier Lease				900
Cost of Assessment Collections		1,000		1,000
Dues & Subscriptions				4,500
General Insurance				4,500
Newsletter				1,800
Office Supplies				4,500
Postage				1,000
Rent				12,000

	Repairs			1,500
	Small Equipment Purchases			1,500
	Telephone			2,000
	Travel and Per Diem			6,000
	Utilities			2,000
	Website/Computer Maintenance			8,000
	Storage			2,000
	Engineering	20,000		0
	Insurance	8,000		0
	Legal	24,000		0
	Rent	7,500		0
	Storage of Records	2,800		0
	Total Office Expenses	233,600		59,000
	Wages			
	Gross Wages			140,000
	Payroll Taxes			9,000
	HR Expense (ADP)			3,000
	Total Wages			152,000
		TOTAL BUDGET FY19/20	PROPOSED BUDGET FY20/21	
	Beach Park Lot Expenses			
	ADA Lot Compliance	23,000		0
	Equipment	49,000		5,000
	Pavers	90,000		0
	Site Preparation and Construction	35,428		50,000
	Capital Outlay			
	Credit Card Usage Fees	9,000		9,000
	Trailer Maintenance	22,000		22,000
	Park Maintenance	40,000		12,000
	Portable toilets	4,000		8,000
	Parking Machines Warranty	2,400		2,400
	Sales Tax	22,100		19,200
	Signage	1,500		1,800
	Utilities	1,800		1,800
	Total Beach Park/Lot Expenses	102,800		76,200
	Project Management Support			
	Professional Fees	155,000		
	Accounting			25,000
	Economist	30,000		6,000

	Engineering	88,000	25,000
	Legal		12,000
	Maintenance Support		19,100
	Misc. Consulting		10,000
	Total Project Management Support	273,000	97,100
	Renourishment 2021		
	Feature Design Analysis	50,000	50,000
	Final Design, Plan & Specs, and Bidding	150,000	150,000
	Construction and Post-Construction		385,000
	Total Renourishment 2021	200,000	585,000
	Other Expense		
	2013-14 Year Five Physical Monitoring	209,464	
	Redfish Pass Geo-Technical Investigation	350,000	230,000
	Permit Modification	50,000	50,000
	Debt Service Principal	700,000	
	Debt Service Interest	26,000	
	Total Other Expense	1,335,464	280,000
	Total Expense	2,144,864	1,249,300
	Net Income	-813,782	668,476
NOTE: This does not include the obligated but yet unpaid funds from FEMA (Fed and State) that total \$1,083,506			

TRIM 2020

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Certify Forms & Return to PA

Name	Person	Status	Start Date	Due Date
Obtain current year TRIM User Guide and workbook from FDOR		Done	2020-05-26	
Receive Estimated Taxable Value from property appraiser		Done	2020-06-01	
CEPD Approves the tentative budget			2020-06-08	
CEPD certifies form DR-420, Form DR-240DEBT, DR-420TIF,			2020-06-15	
Receive certified taxable value			2020-07-01	2020-07-01
PA Mails TRIM notice			2020-08-24	2020-08-24
Inform PA of 4 forms (see above)	Joe Wagenti		2020-06-22	
2020 Non Ad Valorem file(s) and a blank DR-408A			2020-08-14	2020-08-18
Create Resolution adopting the final millage rate				
Tentative Hearing - The date, time and meeting place of tentative budget hea			2020-09-03	2020-09-18
Advertisement of budget - increase % and increase in millage			2020-09-18	2020-10-02
Final Hearing (2-5 days after advertisement appears)			2020-09-18	2020-10-02
Send resolution to property Appraiser			2020-09-25	
CEPD certifies final millage(s) to the property appraiser.			2020-09-22	2020-09-25
CEPD completes Certification of Compliance (Form DR-487)			2020-10-13	
			2020-05-26 to 2020-10-13	2020-07-01 to 2020-10-02

Non-Compliance (if needed)

Name	Person	Status	Start Date	Due Date
get letter with changes			2020-11-03	2020-11-03
update advertisements and run past Kendall			2020-11-05	2019-11-05
place ad with News Press - pay attention to dates!!!!				2019-11-08
Hold hearing				2019-11-12
Send complete packet to DOR (see notes				2019-12-12
notify board once all is sent				2019-12-12
update resolutions 2019-11 and 2019-12				2019-11-05
create agenda for budget hearing meeting				2019-11-05
create guidance sheet for Chairman				2019-11-08
distribute packet for hearing meeting				2019-11-05
sent advertisements and resolution 2019-12 to Kendall and Wyatt at TRIM fo				2019-11-05
			2020-11-03 to 2020-11-05	2019-11-05 to 2020-11-03

DRAFT

2021 RENOURISHMENT PROJECT

Task Name	Duration	Start	Finish	Predecessors	Resource Names
Finalize Project Strategy	181 days	Mon 1/27/20	Mon 10/5/20		
Convene Board Working sessions to discuss timing and strategy of next nourishment project	120 days	Mon 1/27/20	Fri 7/10/20		Joe,Board
Ensure project strategy and timing are on the agenda for every board meeting between Feb-June 2020	120 days	Mon 1/27/20	Fri 7/10/20		Kimmy
Formalize Board decision about timing and strategy of the next nourishment	1 day	Mon 7/13/20	Mon 7/13/20		2 Board
Finalized strategy and timing for the next nourishment project	0 days	Tue 7/14/20	Tue 7/14/20		4
Develop tasks to execute the next Beach Nourishment project according to the finalized strategy and timing and add them to this plan	60 days	Tue 7/14/20	Mon 10/5/20		5 Joe
Improve Public Access to the Beach	96 days	Mon 1/27/20	Mon 6/8/20		
Follow up and obtain Aptim proposal for improved Public Access whitepaper	25 days	Mon 1/27/20	Fri 2/28/20		Joe
Distribute proposal with March Board packet	1 day	Mon 3/2/20	Mon 3/2/20		8 Kimmy
Obtain Board approval for the proposal at March Board meeting	5 days	Tue 3/3/20	Mon 3/9/20		9 Joe,Board
Draft Whitepaper	30 days	Tue 3/10/20	Mon 4/20/20		10 Aptim
Distribute Whitepaper with May Board packet	10 days	Tue 4/21/20	Mon 5/4/20		11 Kimmy
Obtain Board decision about which options in the Whitepaper are feasible to pursue	5 days	Tue 5/5/20	Mon 5/11/20		12 Joe,Board
Develop tasks for pursuing Whitepaper options specified by Board and add to this Plan	10 days	Tue 5/12/20	Mon 5/25/20		13 Joe
Run focus groups on Public Access vs. Public Funding with Captiva Taxpayers	86 days	Mon 2/10/20	Mon 6/8/20		
Confirm focus group plan with Board	1 day	Mon 2/10/20	Mon 2/10/20		Joe
Identify focus group participants	30 days	Tue 2/11/20	Mon 3/23/20		
Advertise for participants	30 days	Tue 2/11/20	Mon 3/23/20		16 Kimmy
Proactively approach Board specified candidates	30 days	Tue 2/11/20	Mon 3/23/20		16 Joe
Design and document focus group facilitation plan	30 days	Tue 2/11/20	Mon 3/23/20		16 PIP
Develop materials to support facilitation plan	35 days	Tue 2/11/20	Mon 3/30/20		16 PIP
Hold focus groups	20 days	Tue 3/31/20	Mon 4/27/20	17,20,21	PIP
Draft report on focus group findings and conclusions	5 days	Tue 4/28/20	Mon 5/4/20		22 PIP
Finalize report with the Board and obtain decision on next steps	5 days	Tue 5/5/20	Mon 5/11/20		23 PIP
Publish focus group results	10 days	Tue 5/12/20	Mon 5/25/20		24 Kimmy
Develop tasks for pursuing next steps and add them to this plan	20 days	Tue 5/12/20	Mon 6/8/20		24 Joe
Project Funding	261 days	Mon 1/27/20	Mon 1/25/21		
Federal Funding	95 days	Tue 7/14/20	Mon 11/23/20		
Reestablish relationship with Army Corps of Engineers	40 days	Tue 7/14/20	Mon 9/7/20		5 Joe

Determine the gap, if any, between Captiva qualification for ACOE funding and ACOE requirements for funding	20 days	Tue 9/8/20	Mon 10/5/20		29	Aptim,Joe
Perform cost benefit analysis of ACOE involvement	20 days	Tue 10/6/20	Mon 11/2/20		30	Aptim,Joe
Decide if ACOE will be involved in next nourishment project	5 days	Tue 11/3/20	Mon 11/9/20		31	Board
ACOE participation decision by the Board	0 days	Mon 11/9/20	Mon 11/9/20		32	
Determine if additional steps should be added to this plan and add if necessary	10 days	Tue 11/10/20	Mon 11/23/20		33	Joe
State Funding	260 days	Mon 1/27/20	Fri 1/22/21			
Find and engage an effective state level lobbyist to collaborate	60 days	Mon 1/27/20	Fri 4/17/20			Mike M
Coordinate and facilitate Grass Roots advocacy	260 days	Mon 1/27/20	Fri 1/22/21			Kimmy,Joe
Enroll advocates into supporting CEPD funding (e.g., Chambers of Commerce, Lee County BOCC, and Legislative Delegation)	260 days	Mon 1/27/20	Fri 1/22/21			Joe,Kimmy
Understand recoupment process	40 days	Mon 1/27/20	Fri 3/20/20			Joe
Lee County Funding	200 days	Mon 1/27/20	Fri 10/30/20			
Explore an ILA with Sanibel and Lee County						
Obtain bed and/or sales tax data for each of the past 10 years/ ongoing	120 days	Mon 1/27/20	Fri 7/10/20			Joe,Ralf Brookes,Lobbyist
Obtain statistics about federal, state, and county revenue generated by every \$1 of beach nourishment funding from FSBPA	20 days	Mon 1/27/20	Fri 2/21/20			Kimmy
Develop a whitepaper and talking points to justify optimal county funding	20 days	Mon 7/13/20	Fri 8/7/20	42,43		Joe,Kimmy
Negotiate county funding / Understand recoupment process	60 days	Mon 8/10/20	Fri 10/30/20		44	Board,Joe
County Funding Agreement Signed	0 days	Fri 10/30/20	Fri 10/30/20		45	
Loan Funding	80 days	Tue 10/6/20	Mon 1/25/21			
Engage Bond Attorney	40 days	Tue 10/6/20	Mon 11/30/20		6	
Negotiate the loan	40 days	Tue 12/1/20	Mon 1/25/21		48	
Oversight of Technical Project	0 days	Sat 1/25/20	Sat 1/25/20			
Negotiate contracts with vendors						
Obtain project plan						
Periodically review performance against plan, escalating issues as necessary						
Project Communications	241 days	Mon 1/27/20	Mon 12/28/20			
Develop and publish project overview communication to educate the public on upcoming project milestones	6 days	Mon 1/27/20	Mon 2/3/20			
Draft communication	3 days	Mon 1/27/20	Wed 1/29/20			
Review, revise, and finalize with Chairman	2 days	Thu 1/30/20	Fri 1/31/20		56	
Publish	1 day	Mon 2/3/20	Mon 2/3/20		57	
Develop overall project communication strategy	120 days	Mon 1/27/20	Fri 7/10/20			
Develop a communications plan for the project	60 days	Tue 10/6/20	Mon 12/28/20	59,6		Joe,Kimmy
Surge Protection	0 days	Sat 1/25/20	Sat 1/25/20			
Develop comprehensive Dune vegetation design						

Work with Aptim to issue RFP					
Execute bid process and select vendor					
Captiva Apportionment/ Assessment	42 days	Mon 1/27/20	Tue 3/24/20		
Resolve apportionment methodology	25 days	Mon 1/27/20	Fri 2/28/20		Stronge
Approve Tentative Apportionment	6 days	Mon 3/2/20	Mon 3/9/20	66	
Notice and Schedule Public Hearing	1 day	Tue 3/10/20	Tue 3/10/20	67	
Mail Tentative Assessment Notices	10 days	Wed 3/11/20	Tue 3/24/20	68	
Hold public hearing					

Annual Events

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Annual Tasks - TDC Grant Request

Name	Assigned To:	Status	Start Date	Finish Date
Webinar		Done	2020-03-02	
Budget Due		Done	2020-04-13	
Board Approval		Done	2020-05-11	
Submit Online		Done	2020-05-12	
TDC Funds Granted		Working on it		
TDC Contracts Signed		Working on it		
			2020-03-02 to 2020-05-12	

Annual Advertising Schedule - Meetings

Name	Assigned To:	Status	Start Date	Finish Date
Certified Mail to Lee County Manager		Working on it		
Fort Myers News Press		Working on it		
Lee County Island Reporter		Working on it		

Board Meeting Schedule

Name	Assigned To:	Status	Start Date	Finish Date
Distribute tentative schedule of new year to Commissioners		Working on it	2020-10-26	
Include with November board agenda for approval		Working on it	2020-11-02	
Work with Kaitlyn Johnson to reserve rooms		Ongoing		
File approved schedule with Lee County		Working on it	2020-11-27	
Publish approved schedule in News Press, Island Reporter and Islander		Working on it	2020-11-27	
			2020-10-26 to 2020-11-27	

Yearly Audit - FY19/20

Name	Assigned To:	Status	Start Date	Finish Date
Begin Audit		On Hold	2020-11-02	
Preliminary Report		On Hold		
Preliminary Meeting	Joe Wagenti	On Hold	2021-03-08	
Tentative Report submitted to Board for approval		On Hold		
Management Discussion & Analysis		On Hold		
Completed Report		On Hold	2021-02-26	
Board Approval		On Hold	2021-06-07	
Audit due to State	Joe Wagenti	On Hold	2021-06-08	
Audit due to Florida Department of Financial Services (DFS)	Joe Wagenti	On Hold	2021-06-08	2020-06-30
			2020-11-02 to 2021-06-08	
				2020-06-30

Planning & Design Phase - Renourishment

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Planning & Design Phase - Renourishment

Name	Person	Status	Start Date
15 year permit		Done	
Biological Opinion		Done	
Redfish Pass Study & Permit Modification		Done	2015-12-01
Economist Presentation on Apportionment		Done	2016-03-09
Post Construction Monitoring Year 2 Results		Done	
ACOE Presentation		Done	
Board Workshop and ACOE Involvement		Done	
LGFR For Year 5 Monitoring & Redfish Pass		Done	
RFQ for Economic Survey		Done	
RFQ for Engineering Services		Done	
Post Construction Monitoring YEAR 3 RESULTS		Done	
Evaluate RFQ for Economic Survey		Done	
Evaluate RFQ for Engineering Services		Done	
Engineering Report, Plans, Storm Damage Analysis, Estimate of Cost		Done	
Economic Survey		Done	
Benefits of Analysis Report to Commissioners		Done	2018-03-14
Engineering Report to Commissioners		Done	2018-03-14
Public Outreach on Project and Referendum		Done	2019-04-09
Tentative Apportionment Prepared		Done	
Board Adopts Resolution to Conduct Referendum		Done	2018-04-11
File Referendum Language to Elections Office in English/Spanish		Done	2018-04-12
Tentative Apportionment Letter Sent		Done	2018-06-29
Straw Poll Completed		Done	2018-07-31
Notice to Publication Hearing 10 days prior to board meeting		Done	2019-03-30
Mail Notice for Hearing 10 days prior to board meeting		Done	2019-03-30
Resolution adopting plans, tentative apportionment		Working on it	2019-01-08
Referendum Held		Done	2019-03-05
FY20/21LGFR to DEP		Working on it	2020-08-28
Update Plans and specs		APTIM	2019-11-01
Communicate Plans with DEP		DEP	2019-11-18
Communicate plans with Army Corps		USACE	
FDEP & COE Permit modification review and RAI		APTIM	2020-01-20
Receive permit modifications		APTIM	2019-09-24
Lobby state & federal decision makers		Ongoing	
Negotiate interlocals		Working on it	2020-06-08
Publish DEP Notice of Application	Joe Wagenti	Working on it	2020-08-03
Board approval of interlocal		Working on it	2020-08-10
Permit processing of Bio. Opinion		APTIM	2020-09-07
Publish COE Notice of Application		APTIM	2020-09-11
State awards project funding		APTIM	2020-10-19
New DEP grant agreement		DEP	2020-10-19
Board approval of grant agreement			2020-11-16

Grant returned to DEP			2020-11-23
PCA with Corps if Corps project		USACE	
Board decision for project management		Working on it	2021-01-01
Board reviews final design & plan		APTIM	2021-01-01
Selection of bond attorney	Joe Wagenti		
Bond Attorney obtained	Joe Wagenti		
Pre-Construction Survey		APTIM	
Bond attorney issues RFQ for funding proposals	Joe Wagenti		
Loan Resolutions adopted by Board	Joe Wagenti		
Public Meeting on proposed project		Working on it	
Complete and update Plans & Specs for bidding		APTIM	
Review plan, design & specs with Lee County			
Send project description to dredgers		APTIM	
FDEP approves plans & specs		APTIM	
Bid announcement (if non-Corps)		APTIM	
Corps NEPA requirements met		APTIM	
Survey of Borrow area if required		APTIM	
Coordination of parking & staging area	Joe Wagenti		
Coordinate Sea Turtle & Environmental monitoring	Joe Wagenti		2021-04-01
Notice to Sanibel Island of Project			2021-01-04
Federal funding award if Corps project		USACE	
Design & engineering funds to Corps	Joe Wagenti	USACE	
Corps completion of plans and specs if ACOE		USACE	
Project cooperation agreement if ACOE		USACE	
Request DEP construction funds if ACOE		USACE	
Develop plans for Dune Vegetation		APTIM	
Advertise, bid and award dune vegetation	Joe Wagenti		
Open bids (if non-Corps)	Joe Wagenti		
Corps bid announcement		USACE	
Close on loan	Joe Wagenti		
Corps awards contract if ACOE project		USACE	
Pre-construction meeting & turbidity monitor identification		APTIM	
COE Notice to Proceed		APTIM	
Award Contract (if non-corps)		APTIM	
Signed contract documents for construction			
Develop construction schedule for public			
Construction funds to COE	Joe Wagenti	APTIM	
Town hall meeting			
Project Web Updates			
Notice to Proceed			

2015-12-01 to 2021-04-01

**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



INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Captiva Erosion Prevention District
Captiva, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Captiva Erosion Prevention District (the "District") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

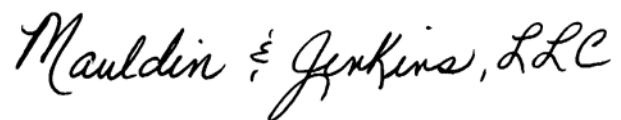
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the District as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 3 through 8) and the General Fund and Capital Projects Fund Budgetary Comparison Schedules (on pages 27 and 28) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Bradenton, Florida
May 12, 2020

CAPTIVA EROSION PREVENTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

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 on 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.

Governmental fund financial statements (found on pages 11 through 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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 five years, properties within the District have increased \$232,257,858 or 19.03%.

MANAGEMENT’S DISCUSSION AND ANALYSIS

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 and 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: Federal grant revenues related to Hurricane Irma were received that were not included in the budget.

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.

Special 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Professional Fees: There were fewer 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:

Capital Assets
As of September 30, 2019 and 2018

	2019	2018
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.

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 911,200
Restricted cash and cash equivalents	2,172,720
Investments	124
Investments, restricted	489,026
Accounts receivables, net	604,174
Due from other governments	3,730
Capital assets	
Depreciable, net	5,655,846
Total assets	\$ 9,836,820
Liabilities	
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
Net position	
Net investment in capital assets	4,955,846
Restricted for	
Capital projects	2,842,580
Debt service	705,969
Unrestricted	603,229
Total net position	9,107,624
Total liabilities and net position	\$ 9,836,820

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

CAPTIVA EROSION PREVENTION DISTRICT

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

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

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

CAPTIVA EROSION PREVENTION DISTRICT

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

	General Fund	Capital Projects Fund	Total Governmental Funds
Assets			
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
Due from other governments	-	3,730	3,730
Total assets	<u>\$ 911,324</u>	<u>\$ 3,569,936</u>	<u>\$ 4,481,260</u>
Liabilities, deferred inflows of resources and fund balances			
Liabilities			
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>
Deferred inflows of resources			
Unavailable revenue	-	546,515	546,515
Fund balances			
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.

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

Fund balances, total governmental funds	\$	3,611,232
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)
		(700,000)
Net position of governmental activities	\$	9,107,624

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>
Revenues			
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>
Expenditures			
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>
Excess (deficiency) of revenues over (under) expenditures	<u>192,892</u>	<u>(265,990)</u>	<u>(73,098)</u>
Other financing sources (uses)			
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>
Change in fund balances	103,206	(176,304)	(73,098)
Fund balances, beginning of year	<u>505,992</u>	<u>3,178,338</u>	<u>3,684,330</u>
Fund balances, end of year	<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.

CAPTIVA EROSION PREVENTION DISTRICT

**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**

Net change in fund balances – total governmental funds	\$	(73,098)
<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>
Change in net position of governmental activities	\$	<u><u>(2,745,194)</u></u>

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

CAPTIVA EROSION PREVENTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

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.

CAPTIVA EROSION PREVENTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

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.

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

CAPTIVA EROSION PREVENTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

CAPTIVA EROSION PREVENTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

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.

CAPTIVA EROSION PREVENTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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”.

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.

CAPTIVA EROSION PREVENTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

CAPTIVA EROSION PREVENTION DISTRICT

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 \$234,786, respectively. The District's total investment held in the SBA at September 30, 2019, was \$234,910. The District also holds a Certificate of Deposit in the amount of \$254,240, which matured on November 18, 2019, at a local financial institution. All investments held in the Capital Projects Fund are restricted.

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.

CAPTIVA EROSION PREVENTION DISTRICT

NOTES TO FINANCIAL STATEMENTS

NOTE 3. CAPITAL ASSETS

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

	Balance October 1	Increases	Decreases	Balance September 30
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:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
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>

CAPTIVA EROSION PREVENTION DISTRICT

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:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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.

CAPTIVA EROSION PREVENTION DISTRICT

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 six 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:

Property Type	Just Value	Mills	Recreation Assessment	Mills	Storm Assessment	Total Assessment
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.

CAPTIVA EROSION PREVENTION DISTRICT

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 \$.2984 per \$1,000 (0.2984 mills) of the 2018 net taxable value of real property located within the District.

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.

CAPTIVA EROSION PREVENTION DISTRICT

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:

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

NOTE 10. SUBSEQUENT EVENTS

The District has evaluated subsequent events through May 12, 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**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Property taxes	\$ 411,736	\$ 411,736	\$ 417,952	\$ 6,216
Investment earnings	250	250	306	56
Miscellaneous revenues	<u>5,000</u>	<u>5,000</u>	<u>6,658</u>	<u>1,658</u>
Total revenues	<u>416,986</u>	<u>416,986</u>	<u>424,916</u>	<u>7,930</u>
Expenditures				
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>
Excess of revenues over expenditures	<u>129,686</u>	<u>129,686</u>	<u>192,892</u>	<u>63,206</u>
Other financing uses				
Transfers out	<u>(89,686)</u>	<u>(89,686)</u>	<u>(89,686)</u>	<u>-</u>
Total other financing uses	<u>(89,686)</u>	<u>(89,686)</u>	<u>(89,686)</u>	<u>-</u>
Change in fund balance	40,000	40,000	103,206	63,206
Fund balance, beginning of year	505,992	505,992	505,992	-
Fund balance, end of year	<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>
Revenues				
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>
Expenditures				
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>
Deficiency of revenues under expenditures	<u>(439,100)</u>	<u>(439,100)</u>	<u>(265,990)</u>	<u>173,110</u>
Other financing sources				
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>
Change in fund balance	(349,415)	(349,415)	(176,304)	173,111
Fund balance, beginning of year	3,178,338	3,178,338	3,178,338	-
Fund balance, end of year	<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



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

Board of Commissioners
Captiva Erosion Prevention District
Captiva, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Captiva Erosion Prevention District (the "District"), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 12, 2020.

Internal Control Over Financial Reporting

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

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

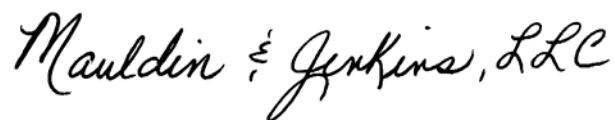
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



Bradenton, Florida
May 12, 2020

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

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

___ Yes X No

Significant deficiency identified not considered

to be material weaknesses?

___ Yes X None reported

Noncompliance material to financial statements noted?

___ Yes X 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.



INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Board of Commissioners
Captiva Erosion Prevention District
Captiva, Florida

Report on the Financial Statements

We have audited the financial statements of the Captiva Erosion Prevention District (the "District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated May 12, 2020.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Schedule of Findings and Responses; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated May 12, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. No audit findings were noted in the District's September 30, 2019, audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Captiva Erosion Prevention District is an independent special district in Lee County, created by an act of the Florida Legislature in 1959. The District has no component units.

Financial Condition and Management

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

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

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

Additional Matters

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

Purpose of this Letter

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



Bradenton, Florida
May 12, 2020



INDEPENDENT ACCOUNTANT'S REPORT

Board of Commissioners
Captiva Erosion Prevention District
Captiva, Florida

We have examined the Captiva Erosion Prevention District's (the "District") compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

This report is intended solely for the information and use of the District and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Mauldin & Jenkins, LLC".

Bradenton, Florida
May 12, 2020

CAPTIVA BED TAX

	5% Bed Tax		Taxable Transient Sales
2019	\$ 3,315,117		\$ 66,302,330
2018	\$ 3,167,029		\$ 63,340,587
2017	\$ 3,454,550		\$ 69,091,006
2016	\$ 3,599,349		\$ 71,986,983
2015	\$ 3,677,270		\$ 73,545,407
2014	\$ 2,643,146		\$ 67,688,705
2013	\$ 2,502,477		\$ 60,254,739
2012	\$ 2,515,051		\$ 58,648,935
2011	\$ 2,312,207		\$ 53,355,925
2010	2,970,709		\$ 44,057,169
2009	2,202,534		\$ 44,041,284
2008	2,414,521		\$ 48,262,779
2007	2,174,135		\$ 43,476,311
2006	1,102,239		\$ 22,039,217
2005	350,027		\$ 10,797,013
2004	922,315		\$ 30,733,280
2003	1,098,211		\$ 36,581,917
2002	1,072,944		\$ 35,763,294
2001	1,065,822		\$ 35,483,883
2000	1,307,123		



COASTAL PROTECTION ENGINEERING
5301 N. FEDERAL HWY, SUITE 335
BOCA RATON, FL 33487
561-565-5100

June 3, 2020

Sent Via Email

Joe Wagenti
Administrator
Captiva Erosion Prevention District
11513 Andy Rosse Lane
3rd Floor, Unit 4
Captiva, FL 33924

Re: Blind Pass Inlet Management Plan

Dear Joe:

This is being provided by Coastal Protection Engineering LLC (CPE) as sub-consultant to Aptim Environmental and Infrastructure, LLC (APTIM) at your request for a summary of the Blind Pass Inlet Management Plan prepared by the Division of Water Resource Management of the Florida Department of Environmental Protection (FDEP) in August 2019 and adopted by the State on August 23, 2019. The plan was developed in accordance with the findings of the Legislature that it is in the public interest to replicate the natural drift of sand that is interrupted or altered by inlets and maximize inlet sand bypassing. It is noted that such activities cannot make up for the historical sand deficits but strive to balance the sediment budget of the inlet and adjacent beaches such that that periodic nourishment is needed less frequently.

In support of the Legislature's state-wide initiatives regarding inlet management and to update the 1993 Blind Pass Inlet Management Plan, the FDEP and Lee County co-sponsored an inlet management study of Blind Pass performed by APTIM, which was completed in August 2018. The study compiled new and historical data and information regarding coastal processes and inlet and shoreline dynamics, updated its sediment budget, and developed feasible alternatives for the mechanical transfer of sand from the inlet to the beaches south of the inlet. As part of that study, a Technical Advisory Committee (TAC) was created and held several meetings, which included representatives from Lee County, the CEPD, The City of Sanibel, and the FDEP. The study also included a series of stakeholder meetings at key points in the progression of the work where the study findings, modeling approach, and project alternatives were presented and discussed with the public.

Based on a review of the previous inlet management plan, along with the overall history, aerial photographs, monitoring data, sediment budget analysis and input from the TAC and local stakeholders, a comprehensive alternatives analysis was performed with eighteen (18) preliminary alternatives evaluated to identify the most-effective management components. For example, the scenarios included combinations of inlet dredge templates, connections to Pine Island Sound, beach fill on Sanibel Island,



and structural changes to the existing Blind Pass jetty at the south end of Captiva Island. Based on the findings of the study, the FDEP developed the attached Inlet Management Plan (IMP) and adopted six strategies, which include bypassing sand dredged from the Blind Pass channel to the beaches south of the inlet on Sanibel Island based on available channel deposition quantities. More specifically, the related strategy (Strategy #3) states the following:

“On an average annual basis, the initial target inlet sand bypassing quantity shall be 21,000 cubic yards per year. This target quantity may be modified or updated based on a minimum of four years or more of monitoring data indicating a change in the sediment budget. In the interim, should the volume of sand accumulating in the Blind Pass channel exceed these quantities, the additional sand may be dredged and placed on the adjacent beaches south of R110.5. Acceptable beach quality sand may also be obtained from inland sand mines or offshore sources to supplement the target sand bypassing quantities.”

According to the updated 2009-2015 sediment budget, approximately 51,000 cubic yards of sand per year (cy/yr) is transported toward Blind Pass from Captiva Island, of which 21,000 cy/yr is trapped by the inlet due to deposition in the channels and shoals. The remainder of 30,000 cy/yr is naturally bypassed south to the northern end of Sanibel Island. However, there is an estimated 89,000 cy/yr simultaneously being transported south of Bowman’s Beach, which creates a sediment deficit of 59,000 cy/yr (89,000 cy/yr – 30,000 cy/yr) on Sanibel Island in the area south of Blind Pass through Bowman’s Beach.

Strategy #3 of the IMP (shown above) requires that 100% of the 21,000 cy/yr trapped in the inlet be mechanically bypassed to the south to offset the impact of the inlet. These efforts will reduce the sand deficit on the northern end of Sanibel from 59,000 cy/yr to 38,000 cy/yr. While the bypassing will address the portion of erosion on Sanibel attributable to the inlet, the localized increase in transport from Blind Pass through Bowman’s Beach accounts for an additional 38,000 cy/yr of erosion, which is unrelated to the inlet system.

In summary, the sediment budget indicates a need to place 21,000 cubic yards of sand per year on the eroded beaches south of the inlet to account for the inlet’s impact on northern Sanibel Island based on the present configuration. To mitigate sand losses on northern Sanibel Island that are not attributed to Blind Pass, or to supplement the target bypassing quantity when there is insufficient sand available in the channel, additional sand may be placed that is obtained from acceptable offshore sources or inland sand mines. The other strategies listed in the IMP include a monitoring plan that will be used to update the target bypassing quantities over time and potential additional alterations to be implemented in a phased approach.

Please refer to the attached IMP document for additional details and feel free to contact me directly at 561-756-2535 if you have any further questions.



Sincerely,

A handwritten signature in blue ink, appearing to read "TP", with a long horizontal stroke extending to the right.

Thomas P. Pierro, P.E., D.CE

Principal Engineer

Coastal Protection Engineering LLC

Mobile: 561-756-2535

tpierro@coastalprotectioneng.com

Enclosure

Cc: Beau Suthard, P.G., APTIM
Erica Carr-Betts, APTIM
Michelle Pfeiffer, P.E., CPE

Blind Pass Inlet Management Plan
Division of Water Resource Management
Florida Department of Environmental Protection
August 2019



Final Order Adopting Blind Pass Inlet Management Plan

WHEREAS in 2008, the Florida Legislature amended section 161.142, Florida Statutes, finding, “The Legislature recognizes the need for maintaining navigation inlets to promote commercial and recreational uses of our coastal waters and their resources. The Legislature further recognizes that inlets interrupt or alter the natural drift of beach-quality sand resources, which often results in these sand resources being deposited in nearshore areas or in the inlet channel, or in the inland waterway adjacent to the inlet, instead of providing natural nourishment to the adjacent eroding beaches. Accordingly, the Legislature finds it is in the public interest to replicate the natural drift of sand which is interrupted or altered by inlets to be replaced and for each level of government to undertake all reasonable efforts to maximize inlet sand bypassing to ensure that beach-quality sand is placed on adjacent eroding beaches. Such activities cannot make up for the historical sand deficits caused by inlets but shall be designed to balance the sediment budget of the inlet and adjacent beaches and extend the life of proximate beach restoration projects so that periodic nourishment is needed less frequently;” and

WHEREAS in 2017-18, the Department of Environmental Protection (Department) and Lee County sponsored an [inlet management study of Blind Pass](#) performed by Aptim Environmental and Infrastructure, Inc. (APTIM), which compiled new and historical data and information regarding its coastal processes and inlet and shoreline dynamics, updated its sediment budget, and developed feasible alternatives for the mechanical transfer of sand from the inlet to the beaches south of the inlet; and

WHEREAS, on August 2019, the Department developed an inlet management plan that contains corrective measures to mitigate the identified inlet erosion impacts to adjacent beaches; and

WHEREAS, Lee County is the entity responsible for dredging at Blind Pass, and therefore, responsible for implementation of the inlet management plan; and

WHEREAS, this inlet management plan (attached) is consistent with the Department’s program objectives under Chapter 161, Florida Statutes,

THEREFORE:

The Department does hereby adopt the following implementation strategies, as set forth in the attached **Blind Pass Inlet Management Plan**. Future inlet management activities conducted by Lee County shall be consistent with the following six strategies:

- 1) **A comprehensive beach and inlet hydrographic monitoring program** shall be conducted to evaluate the performance and impact of existing sand bypassing and nourishment projects and to periodically update the inlet sediment budget. Along with topographic and hydrographic surveys of the inlet system and adjoining beaches, hydraulic monitoring may be conducted to enhance future modeling input data for investigations of inlet management alternatives.
- 2) **Sand bypassing shall be performed from the Blind Pass channel to the adjacent gulf-fronting beaches to the south of the inlet between DEP Reference Monuments R110.5 and R116.** The quantity of material to be bypassed shall be based on available channel deposition quantities documented through the monitoring protocol of Strategy #1.
- 3) **On an average annual basis, the initial target inlet sand bypassing quantity shall be 21,000 cubic yards per year.** This target quantity may be modified or updated based on a minimum of four years or more of monitoring data indicating a change in the sediment budget. In the interim, should the volume of sand accumulating in the Blind Pass channel exceed these quantities, the additional sand may be dredged and placed on the adjacent beaches south of R110.5. Acceptable beach quality sand may also be obtained from inland sand mines or offshore sources to supplement the target sand bypassing quantities.
- 4) **The source of sediment for meeting the target sand bypassing quantities in Strategy #3 shall be the Blind Pass channel authorized by Joint Coastal Permit No. 0265943-003-JM.** However, the dredging template should be modified by truncating the seaward end to limit intrusion into the natural sand bypassing bar. The monitoring data of Strategy #1 shall be evaluated to determine the effects of modifying the dredge template and to guide future dredging practices.

- 5) **Tidal connections to Pine Island Sound through a Wulfert Channel extension and a Sunset Bay connection have been shown to improve inlet stability and natural sand bypassing. Engineering design and permitting will be required to develop an environmentally acceptable project.** Physical monitoring shall include hydraulic data acquisition to evaluate project performance.

- 6) **Preliminary modeling has shown the potential benefit of constructing a shore-parallel spur for the terminal groin at the south end of Captiva Island. A detailed feasibility and engineering investigation will be required to further evaluate and design a structural alternative that will enhance natural sand bypassing to reduce erosion along northern Sanibel Island.**

Inlet management actions conducted by Lee County that implement the strategies contained in this plan are subject to further evaluation, and subsequent authorization or denial, as part of the Department's permitting process. Activities that implement these adopted strategies shall be eligible for state financial participation pursuant to section 161.143, Florida Statutes, subject to Department approval of a funding request and an appropriation from the Florida Legislature. The level of state funding shall be determined based on the activity being conducted and the Department's rules. The Department may choose not to participate financially if the proposed method of implementation is not cost effective or fails to meet the intent of section 161.142, Florida Statutes, and this final order. Nothing in this plan precludes the evaluation and potential adoption of other strategies for the effective management of Blind Pass and the adjacent beaches.

Approval of Adoption



Alex Reed
Director, Division of Water Resource Management
Florida Department of Environmental Protection

Filing and Acknowledgement

FILED, on this date with the designated Department Clerk, pursuant to
section 120.52, F.S., receipt of which is hereby acknowledged.



Deputy Clerk

August 23, 2019

Date

Notice of Rights

This action is final and effective on the date filed with the Clerk of the Department unless a petition for an administrative hearing is timely filed under Sections 120.569 and 120.57, F.S., before the deadline for filing a petition. On the filing of a timely and sufficient petition, this action will not be final and effective until further order of the Department. Because the administrative hearing process is designed to formulate final agency action, the hearing process may result in a modification of the agency action or even denial of the request for a variance or waiver.

Petition for Administrative Hearing

A person whose substantial interests are affected by the Department's action may petition for an administrative proceeding (hearing) under sections 120.569 and 120.57, F.S. Pursuant to Rule 28-106.201, F.A.C., a petition for an administrative hearing must contain the following information:

- (a) The name and address of each agency affected and each agency's file or identification number, if known;
- (b) The name, address, telephone number, and any e-mail address of the petitioner; the name, address, telephone number, and any e-mail address of the petitioner's representative, if any, which shall be the address for service purposes during the course of the proceeding; and an explanation of how the petitioner's substantial interests are or will be affected by the agency determination;
- (c) A statement of when and how the petitioner received notice of the agency decision;
- (d) A statement of all disputed issues of material fact. If there are none, the petition must so indicate;
- (e) A concise statement of the ultimate facts alleged, including the specific facts that the petitioner contends warrant reversal or modification of the agency's proposed action;
- (f) A statement of the specific rules or statutes that the petitioner contends require reversal or modification of the agency's proposed action, including an explanation of how the alleged facts relate to the specific rules or statutes; and
- (g) A statement of the relief sought by the petitioner, stating precisely the action that the petitioner wishes the agency to take with respect to the agency's proposed action.

The petition must be filed (received by the Clerk) in the Office of General Counsel of the Department at 3900 Commonwealth Boulevard, Mail Station 35, Tallahassee, Florida 32399-3000. A copy of the petition shall also be mailed to the applicant at the address indicated above at the time of filing.

Time Period for Filing a Petition

In accordance with Rule 62-110.106(3), F.A.C., petitions for an administrative hearing must be filed within 21 days of receipt of this written notice. The failure to file a petition within the appropriate time period shall constitute a waiver of that person's right to request an administrative determination (hearing) under sections 120.569 and 120.57, F.S., or to intervene in this proceeding and participate as a party to it. Any subsequent intervention (in a proceeding initiated by another party) will be only at the discretion of the presiding officer upon the filing of a motion in compliance with Rule 28-106.205, F.A.C.

Extension of Time

Under Rule 62-110.106(4), F.A.C., a person whose substantial interests are affected by the Department's action may also request an extension of time to file a petition for an administrative hearing. The Department may, for good cause shown, grant the request for an extension of time. Requests for extension of time must be filed with the Office of General Counsel of the Department at 3900 Commonwealth Boulevard, Mail Station 35, Tallahassee, Florida 32399-3000, before the applicable deadline for filing a petition for an administrative hearing. A timely request for extension of time shall toll the running of the time period for filing a petition until the request is acted upon.

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Introduction

Pursuant to subsection 161.101(2), Florida Statutes, the Florida Department of Environmental Protection (Department or DEP) is the beach and shore preservation authority for the State of Florida. As part of the Department's statewide beach management plan adopted pursuant to section 161.161, Florida Statutes, the Department is adopting this inlet management plan for Blind Pass in Lee County, Florida.

Blind Pass Inlet Management Plan updates strategies for Blind Pass that were adopted in the *Strategic Beach Management Plan* (DEP, 2018) to be consistent with current statutes and observed erosion¹ conditions. The *Strategic Beach Management Plan* (DEP, 2018) called for an update inlet sediment budget and adoption of an inlet management plan. The Department and Lee County sponsored an update inlet management study of Blind Pass in 2017-18 that was performed by APTIM, Inc.

Program Objectives and Statutory Responsibilities for Inlet Management

In 2008, the Florida Legislature amended section 161.142, Florida Statutes, finding,

“The Legislature recognizes the need for maintaining navigation inlets to promote commercial and recreational uses of our coastal waters and their resources. The Legislature further recognizes that inlets interrupt or alter the natural drift of beach-quality sand resources, which often results in these sand resources being deposited in nearshore areas or in the inlet channel, or in the inland waterway adjacent to the inlet, instead of providing natural nourishment to the adjacent eroding beaches. Accordingly, the Legislature finds it is in the public interest to replicate the natural drift of sand which is interrupted or altered by inlets to be replaced and for each level of government to undertake all reasonable efforts to maximize inlet sand bypassing to ensure that beach-quality sand is placed on adjacent eroding beaches. Such activities cannot make up for the historical sand deficits caused by inlets, but shall be designed to balance the sediment budget of the inlet and adjacent beaches and extend the life of proximate beach restoration projects so that periodic nourishment is needed less frequently.”

¹ As used in this document, the term “erosion” means wearing away of land or the removal of consolidated or unconsolidated material from the coastal system by wind or wave action, storm surge, tidal or littoral currents or surface water runoff. As used in this document, the term “accretion” means the buildup of land or accumulation of unconsolidated material within the coastal system caused by wind and wave action, storm surge, or tidal or littoral currents. The descriptions of coastal processes in this document are not intended to affect title to real property or real property boundaries.

Pursuant to section 161.143, Florida Statutes,

“Studies, projects and activities for the purpose of mitigating the erosive effects of inlets and balancing the sediment budget on the inlet and adjacent beaches must be supported by separately approved inlet management plans or inlet components of the statewide comprehensive beach management plan.”

Lee County has been the entity responsible for maintenance dredging Blind Pass and consequently, mitigating the extent of beach erosion caused by the inlet, as specified in subsection 161.142 (6), Florida Statutes.

History of Blind Pass

Blind Pass is located in Lee County on the southwestern coast of Florida connecting the Gulf of Mexico with Pine Island Sound (*Figure 1*). The inlet separates Captiva Island to the north and Sanibel Island to the south. Lee County maintains Turner Beach Park, immediately north of Blind Pass on Captiva Island, and a bridge crossing Blind Pass, which provides the only vehicular access to Captiva Island from Sanibel Island and the mainland (*Figure 2*).

It is important to understand the history of Blind Pass, its evolution and prior inlet management activities, and beach erosion control activities along the adjacent beaches to gain a perspective on the inlet’s dynamics and the need to change inlet management strategies over time. Blind Pass has had one of the most complicated geomorphological histories of any Florida inlet, and has seen multiple closures and openings over time. Coastal Planning & Engineering, Inc. (CP&E, 1993) cites information by different researchers that suggest an inlet existed in the vicinity of Blind Pass as early as A.D. 1000. The earliest available government survey dated 1859, indicated that Blind Pass was open nearly 2,000 feet south of the existing entrance at the end of a long shore-parallel channel alignment. The next available survey in 1883 indicates the inlet broke through the southward trending spit at a location near the current entrance.

The hurricane of 1921, which made landfall on the southwestern coast of Florida, breached Captiva Island about five miles north of Blind Pass. This breach was the origin of Redfish Pass, which separates North Captiva Island from Captiva Island. Prior to the formation of Redfish Pass, Blind Pass was a larger inlet conveying a greater tidal prism. After Redfish Pass captured a significant portion of the Pine Island Sound tidal prism, Blind Pass conveyed a substantially smaller tidal prism and became less

hydraulically stable. The next available survey in 1928 indicates the spit grew southward again from Captiva Island causing the channel to migrate over 3,500 feet to the south. The inlet shoaled and eventually closed. Around 1941, the inlet reopened again to the north and the truncated spit attached to northern Sanibel Island.



Figure 1. Blind Pass between Captiva Island and Sanibel Island, 2017 (Aerial photo: Google Earth images).



Figure 2. Blind Pass between Captiva and Sanibel Islands (APTIM [2018] - Aerial photo, 2016).

The cycle of spit growth, inlet closure, and new breaching occurred again after 1941. Hurricane Donna caused a new breach in 1960. However, in 1961, this breach closed and a new inlet opened further to the south. By 1964, the spit migrated to the south again and closed the inlet. In 1972, Hurricane Agnes caused substantial deflation of the spit between the present inlet location and Clam Bayou to the south. A new breach was opened at Clam Bayou. To protect the bridge crossing Blind Pass and the road, the county constructed a boulder mound terminal groin at Turner Beach Park in 1972.

Blind Pass remained open between 1972 and 1975. A subtropical storm in June 1974 impacted southwestern Florida with northward longshore transport causing severe erosion to Turner Beach Park

north of Blind Pass and substantial shoaling into the inlet off northern Sanibel Island. The deposition of sand east of the bridge substantially reduced the flow of water through the inlet leading to eventual closure in 1977. Aerial photography in 1978 shows the inlet closed, but a former channel called Old Blind Pass had become open a few thousand feet to the south. Blind Pass remained closed until another subtropical storm in June 1982 caused its reopening.

In 1988, prior to a beach nourishment project on Captiva Island, the terminal groin north of Blind Pass was extended 100 feet. To mitigate erosion along northern Sanibel Island attributed to the effects of the terminal groin, 237,100 cubic yards of sand were placed on the beach immediately south of Blind Pass in 1996. A significant quantity of the mitigative sand fill was transported to the north off northern Sanibel Island into Blind Pass, causing its closure between August 1998 and October 1999. The inlet remained closed until 2001, when 20,400 cubic yards were removed from the inlet channel seaward of the bridge. Because shoaled conditions east of the bridge continued to restrict tidal flow through the channel, Blind Pass closed. Other than minor reopenings, such as that which occurred during Hurricane Charley in 2004, Blind Pass remained substantially closed until 2009.

On June 6, 2008, the Blind Pass Maintenance Dredging Project was authorized by the Department (Joint Coastal Permit #0265943-001-JC). The project included maintenance dredging of the Blind Pass Channel and the connection to Roosevelt Channel. The channel extended from the -10 ft. NAVD contour in the Gulf of Mexico into the interior waters of Pine Island Sound (*Figure 3*). Between December 2008 and July 2009, 148,000 cubic yards of material were dredged from Blind Pass, with placement of 136,900 cubic yards of sand on the beach of northern Sanibel Island, starting approximately 2,000 feet south of the inlet. Another 11,100 cubic yards were placed on an upland disposal area. Following significant shoaling, the outer inlet channel was dredged again in September 2012, with the excavation of 63,300 cubic yards, and the inner channel was dredged in June 2013, with the excavation of 37,600 cubic yards. All material was placed along the beaches of northern Sanibel Island. In June 2017, a second maintenance project was conducted with the excavation of 89,700 cubic yards from both the exterior and interior channel segments of Blind Pass, with placement on northern Sanibel Island.

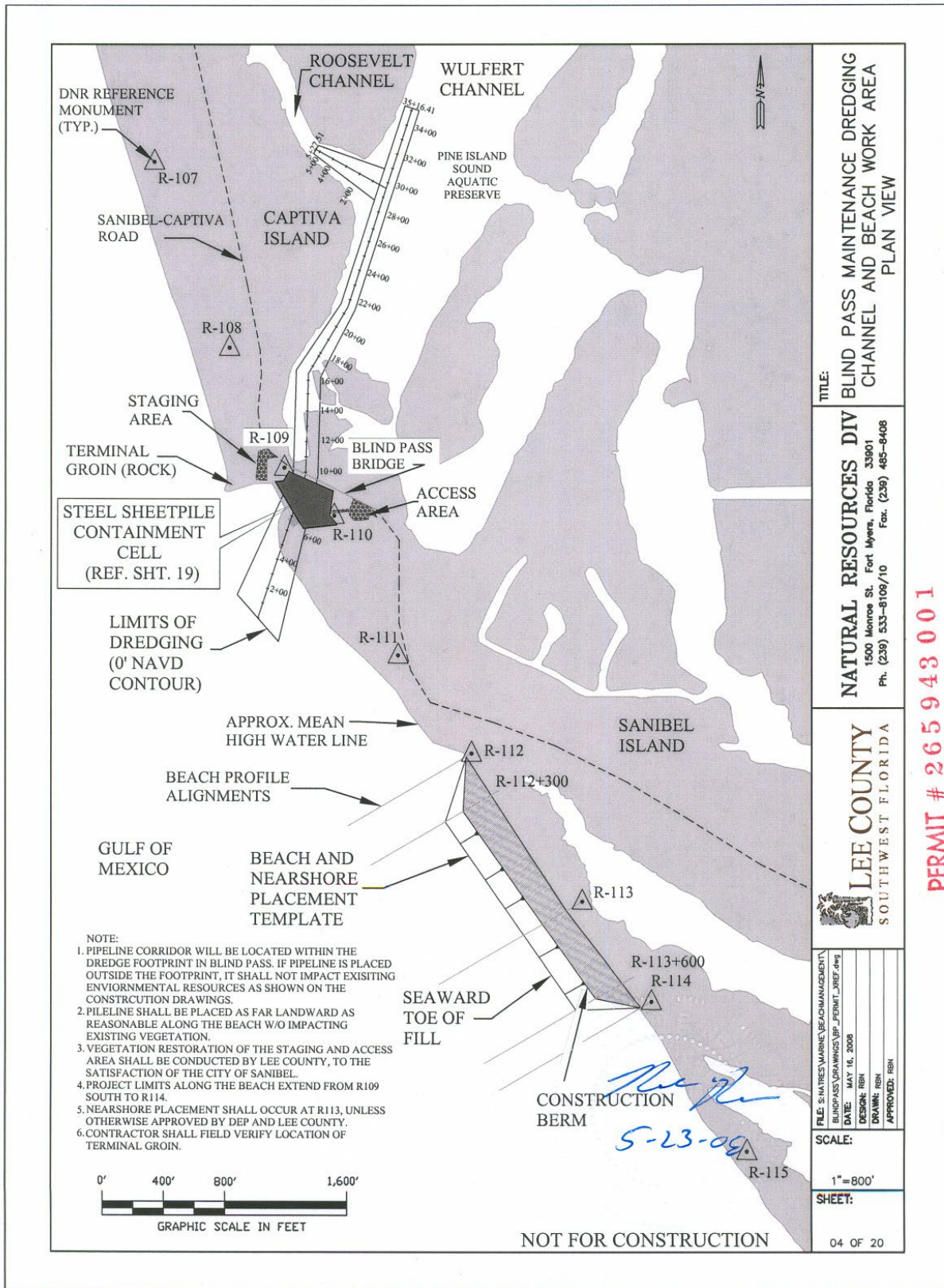


Figure 3. The authorized Blind Pass Maintenance Project (Joint Coastal Permit #0265943-001-JC).

Prior Inlet Management Studies

In 1991, the Department and the Captiva Erosion Prevention District sponsored an inlet management study conducted by CP&E. In this study, CP&E evaluated historical surveys and aerial photography, shoreline and nearshore profile changes, bathymetric data and changes, and the littoral sediment budget for different time periods. Environmental resources were surveyed, and the inlet's hydraulics and stability were evaluated.

The study evaluated 17 inlet management alternatives for addressing the critical erosion conditions to the adjoining beaches that were caused in part by Blind Pass. Two inlet closure options were considered, including removing the terminal groin on Captiva Island and removing the groin coupled with filling the inlet. Twelve inlet bypassing alternatives were considered, which included various beach fill proposals and armoring schemes for Sanibel Island, construction of a terminal groin on Sanibel Island, purchasing threatened homes, rerouting the road, and dredging the flood shoal, as well as a no-action alternative. In addition, three experimental systems were considered, including jet pumps, fluidizers, and dewatering systems. The analysis compared costs and effectiveness of each alternative, along with the technical feasibility and environmental impacts.

The recommended plan called for the initial placement of 374,000 cubic yards of sand on northern Sanibel Island to restore the shoreline, and periodic nourishment of approximately 18,000 cubic yards per year to maintain the shoreline. In addition, a feeder beach on the south end of Captiva Island would receive 17,000 cubic yards per year to increase natural inlet bypassing, which, when added to the periodic nourishment of northern Sanibel Island, would compensate for the expected erosion loss of -35,000 cubic yards per year south of Blind Pass. Other recommended alternatives included removing overwash material from Clam Bayou and Old Blind Pass to construct a barrier dune, constructing an 800-foot revetment along the most vulnerable segment of the road on Sanibel Island, and acquiring five private parcels south of the pass to create a public beach.

The Department adopted inlet management strategies for Blind Pass in the *Strategic Beach Management Plan* (2000), which were: bypass on an annual basis 37,250 cubic yards of beach compatible sand to the downdrift shoreline south of the inlet; conduct a feasibility study of using the ebb and flood shoals as a source of beach compatible sand for beach nourishment of the downdrift shoreline; and implement a comprehensive beach, inlet, and offshore monitoring program to validate or redefine the sediment budget developed in the inlet management study.

Lee County sponsored a follow-up inlet management study in 2006, resulting in the Blind Pass Ecozone Restoration and Bypassing Project (Erickson Consulting Engineers, 2006). The purpose of this project was to reopen and maintain Blind Pass as an open inlet to provide improved water circulation and resulting water quality effects within Wulfert Channel and Roosevelt Channel, as well as Clam Bayou and Dinkins Bayou. Periodic inlet maintenance dredge material was used to nourish northern Sanibel Island. Given the problem of reentry of fill placement on northern Sanibel Island, the new fill placement site was limited to 2,000 feet south of Blind Pass between R112 and R114 (Refer back to *Figure 3*).

Updated Inlet Management Study

The Department and Lee County sponsored an update inlet management study in 2017-2018, to update the inlet's sediment budget and develop improved strategies for maintaining a more stable inlet while addressing the chronic erosion conditions of northern Sanibel Island. This study included a literature review, data collection, development of an updated sediment budget, and an inlet management alternatives analysis, with advanced numerical modeling to develop feasible inlet management strategies. Conceptual designs were evaluated individually and in combination employing the numerical model Delft3D. Study guidance was provided by a technical advisory committee, made up of representatives of Lee County, the City of Sanibel Island, the Captiva Erosion Prevention District, and the Department.

A comprehensive analysis was conducted of 18 preliminary alternatives, which included various options involving beach fill, deposition basins, channel dredging, changes to the Captiva Island terminal groin, construction of various structures on northern Sanibel Island, adding a spur to the existing terminal groin, and conducting no action. Following this analysis, the most effective and feasible components of the preliminary alternatives were combined into three final alternatives for further study. These final alternatives included combinations of a truncated entrance channel dredge template, dredging connections to Pine Island Sound, placing beach fill on northern Sanibel Island, and adding a spur structure to the western end of the existing terminal groin on Captiva Island. The numerical model simulated a five-year period, as well as two storm conditions. Morphology, volumes, channel stability, and storm response were evaluated. While morphological trends were similar and benefits comparable for each final alternative, there were some differences in magnitude of changes.

The final study recommendations called for the following alternatives:

- Truncated dredge template based on Preliminary Alternative 3c with the variable dredging depth along the inner channel (**Figure 4**)
- Sanibel Island beach fill based on Preliminary Alternative 6a with the fill template between R110.5 and R112.5
- Modified connections to Pine Island Sound with a re-established connection to Sunset Bay and Wulfert Channel extension (**Combined Final Alternative 3; Figure 5**)
- Spur at Blind Pass terminal groin as a 100-foot long extension in a north-south orientation

The study further recommended a phased approach for features of the plan consistent with existing permits, performance monitoring, and other regulatory considerations. Further refinement and engineering for a design phase for new construction or excavation is recommended prior to implementation of any project.

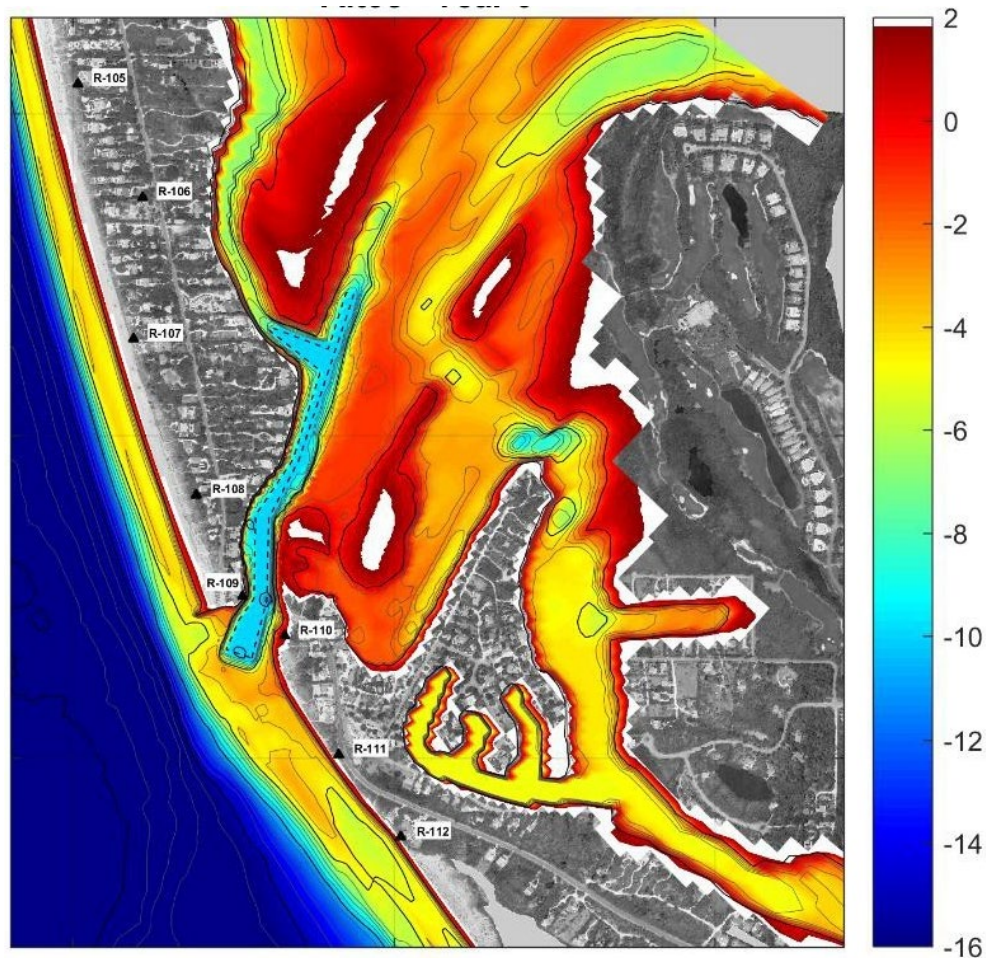


Figure 4. Preliminary Alternative 3c with truncated entrance channel to minimize encroachment into the natural bypassing bar – initial model bathymetry (feet NAVD). Reference: APTIM (2018)

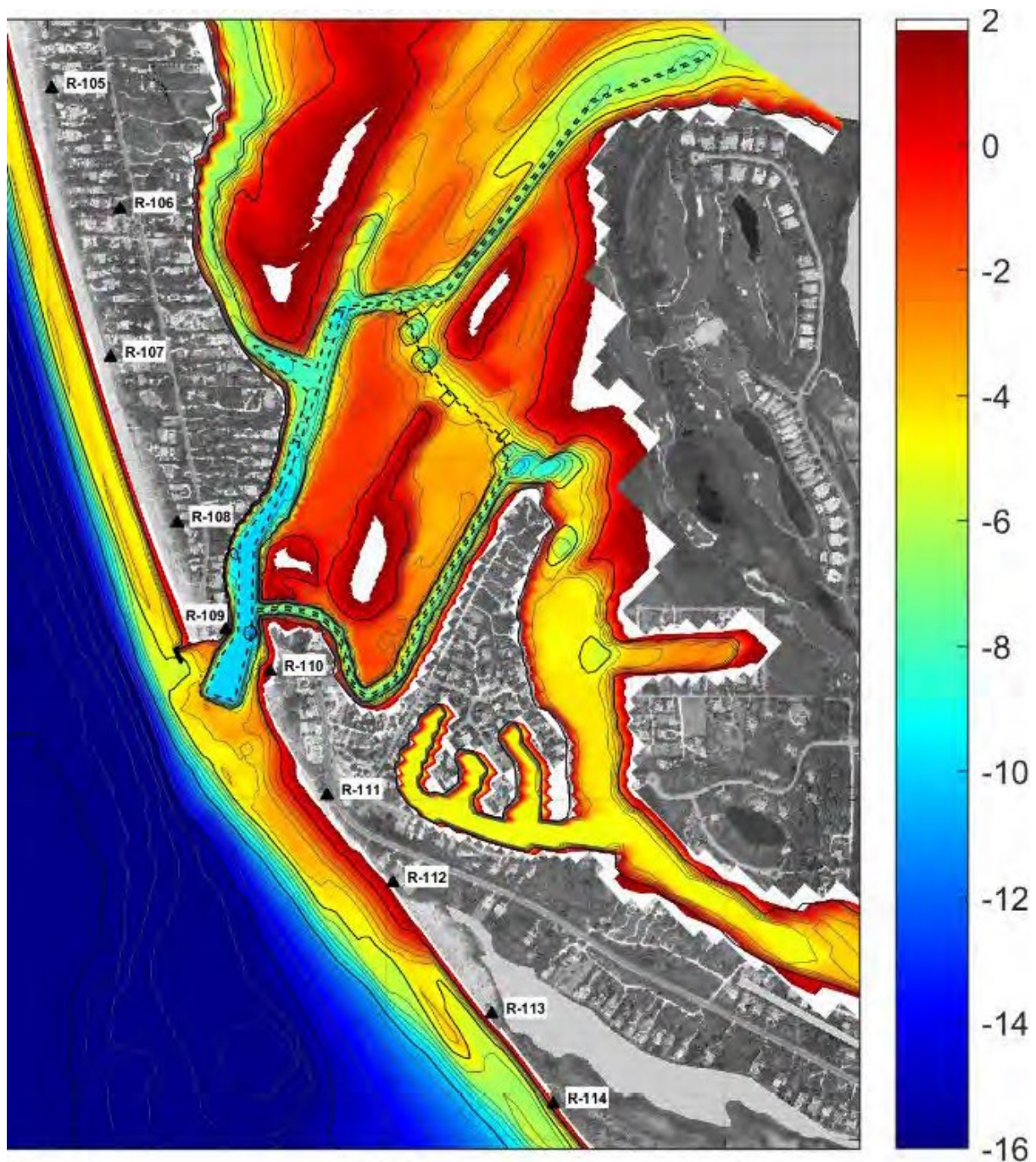


Figure 5. Final Combined Alternative 3 with truncated entrance channel, Wulfert Channel extension to Pine Island Sound, Sunset Bay connection, and a spur to the terminal groin – initial model bathymetry (feet NAVD). Reference: APTIM (2018)

Updated Sediment Budget

Pursuant to section 161.142, Florida Statutes, dredging within an inlet system, including its shoals, should result in the placement of all beach quality sand on adjacent eroding beaches to balance the sediment budget between the inlet and adjacent beaches. A sediment budget is a balance of the volumes (or volume rate of change) for sediments entering and leaving a tidal inlet system and its adjacent beaches. A sediment budget quantifies the natural longshore sediment transport by waves and tides to and from the inlet, the entrapment of longshore sediment by the inlet channel and the ebb and flood shoals, and the mechanical “bypassing” of sediment, typically by a hydraulic dredge, from the inlet to the adjacent beaches or nearshore. Sediment transport volumes and pathways are unique to each inlet as influenced by regional geology, morphological characteristics, wave and tide conditions, and sediment characteristics and supply. A sediment budget is determined by comparing two or more surveys of an inlet system, including its channel, ebb and flood shoals, and the adjacent beaches.

The 1993 inlet management study for Blind Pass developed a general sediment budget for the time periods 1941-1955, 1955-1974, 1974-1988, and 1988-1991. These sediment budgets covered a segment of coast extending from Redfish Pass at the northern end of Captiva Island to the southeastern tip of Sanibel Island. Because the 1988-1991 time period was atypical with a stronger northward transport, an estimated sediment budget was developed for more typical conditions, with longshore transport of sand southward from Captiva Island to Sanibel Island. This sediment budget projected an expected annual erosion loss on northern Sanibel Island of -35,000 cubic yards per year.

The 2018 inlet management study for Blind Pass developed an updated sediment budget covering the time period from 2009 to 2015 (***Figure 6***). Along the study area, the predominant direction of longshore sediment transport is from north to south. During the time period from 2009 to 2015, approximately 51,000 cubic yards per year of sand were transported from Captiva Island southward to Blind Pass. Northern Sanibel Island south of Blind Pass sustained an annual loss of -14,000 cubic yards of sand between R110.5 and R112, and another -58,000 cubic yards annually between R112 and R116. The sediment budget indicates that the inlet complex captures 21,000 cubic yards of sand per year.

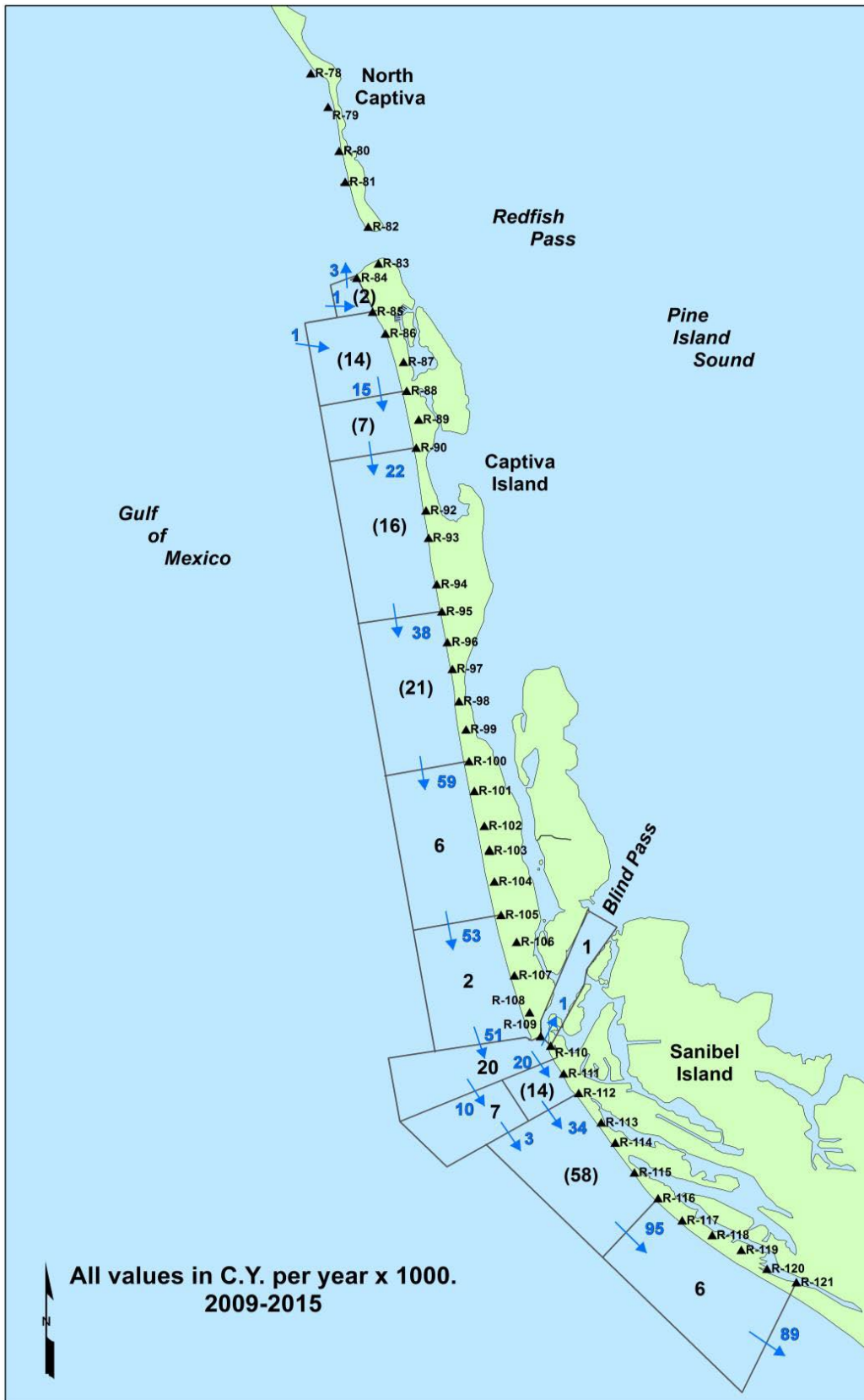


Figure 6. Update sediment budget for Blind Pass (2009-2015). Blue numbers represent net sediment transport into and out of littoral cells. The black numbers represent the net gain or loss within a littoral cell. Reference: APTIM (2018)

Recommended Inlet Management Plan Strategies

The Department staff recommends the following inlet management strategies be adopted to meet the requirements of Chapter 161, Florida Statutes.

- 1) **A comprehensive beach and inlet hydrographic monitoring program shall be conducted to evaluate the performance and impact of existing sand bypassing and nourishment projects and to periodically update the inlet sediment budget.** Along with topographic and hydrographic surveys of the inlet system and adjoining beaches, hydraulic monitoring may be conducted to enhance future modeling input data for investigations of inlet management alternatives.

Discussion – A comprehensive beach and inlet hydrographic monitoring program is the most important element to manage the sediment at Blind Pass. Topographic and bathymetric surveys provide reliable data to estimate the volumetric impact of the inlet on adjacent beaches and to establish a sand placement protocol that complies with section 161.142, Florida Statutes. The current approved beach and inlet monitoring program conducted by Lee County and the Captiva Erosion Prevention District provides excellent monitoring data. Hydraulic monitoring will provide the data necessary to evaluate the performance of the following strategies, as well as refine and design a spur to the terminal groin.

- 2) **Sand bypassing shall be performed from the Blind Pass channel to the adjacent gulf-fronting beaches to the south of the inlet between DEP Reference Monuments R110.5 and R116.** The quantity of material to be bypassed shall be based on available channel deposition quantities documented through the monitoring protocol of Strategy #1.

Discussion – Northern Sanibel Island south of Blind Pass is the beach erosion area directly impacted by Blind Pass. The beaches 1.7 miles to the south of Blind Pass (R109-R118) are currently designated critically eroded by the Department (DEP, 2018).

- 3) **On an average annual basis, the initial target inlet sand bypassing quantity shall be 21,000 cubic yards per year.** This target quantity may be modified or updated based on a minimum of four years or more of monitoring data indicating a change in the sediment budget. In the interim, should the volume of sand accumulating in the Blind Pass channel exceed these quantities, the additional sand may be dredged and placed on the adjacent beaches south of R110.5. Acceptable beach quality

sand may also be obtained from inland sand mines or offshore sources to supplement the target sand bypassing quantities.

Discussion – The sediment budget indicates a need to place an annual quantity of 21,000 cubic yards of sand per year on the eroded beaches south of the inlet to account for the inlet’s impact on northern Sanibel Island. To mitigate sand losses on northern Sanibel Island that are not attributed to Blind Pass, or to supplement the target bypassing quantity when there is insufficient sand available in the channel, additional sand may be placed that is obtained from acceptable offshore sources or inland sand mines.

- 4) **The source of sediment for meeting the target sand bypassing quantities in Strategy #3 shall be the Blind Pass channel authorized by Joint Coastal Permit No. 0265943-003-JM. However, the dredging template should be modified by truncating the seaward end to limit intrusion into the natural sand bypassing bar.** The monitoring data of Strategy # 1 shall be evaluated to determine the effects of modifying the dredge template and to guide future dredging practices.

Discussion – The area dredged for sand bypassing is the authorized Blind Pass channel. Alternative 3c was shown in the study to facilitate natural sand bypassing. By limiting the extent of channel dredging into the sand bypassing bar, a greater quantity of sand is expected to naturally nourish the critically eroded northern Sanibel Island beaches.

- 5) **Tidal connections to Pine Island Sound through a Wulfert Channel extension and a Sunset Bay connection have been shown to improve inlet stability and natural sand bypassing. Engineering design and permitting will be required to develop an environmentally acceptable project.** Physical monitoring shall include hydraulic data acquisition to evaluate project performance.

Discussion – The final combined Alternative 3 showed the increased inlet flow developed from the Sunset Bay connection and the Wulfert Channel extension would lessen sand entrapment and help flush sediment out of the inlet with the ebb tidal cycle. The resulting increased tidal prism will make the inlet more hydraulically efficient and would improve natural sand bypassing.

- 6) **Preliminary modeling has shown the potential benefit of constructing a shore-parallel spur for the terminal groin at the south end of Captiva Island. A detailed feasibility and engineering investigation will be required to further evaluate and design a structural alternative that will enhance natural sand bypassing to reduce erosion along northern Sanibel Island.**

Discussion – Strategies 2 through 5 are anticipated to be implemented in a phased approach. With implementation of each strategy, performance may be evaluated utilizing the data obtained in Strategy 1. Implementation of Strategy 6 would require a greater design and impact analysis than was considered in the preliminary alternative’s analysis of the inlet management study. Implementation of Strategies 2 through 5 should be completed and evaluated prior to initiating Strategy 6.

References

- Aptim Environmental & Infrastructure, Inc., 2018. [*Blind Pass Inlet Management Study 2018 Update*](#), 57 p. plus appendices.
- Coastal Planning & Engineering, Inc., Dean, R.G., and Mehta, A.J., 1993. *Blind Pass Inlet Management Plan*, 144 p. plus appendices.
- Erickson Consulting Engineers, Inc., 2006. *Blind Pass Restoration Project Design Report*.
- Florida Department of Environmental Protection, 2018. *Critically Eroded Beaches in Florida*, Division of Water Resource Management, 89 p.
- Florida Department of Environmental Protection, 2000. *Strategic Beach Management Plan*, Bureau of Beaches and Coastal Systems.
- Florida Department of Environmental Protection, 2018. *Strategic Beach Management Plan*, Division of Water Resource Management, 365 p.



Captiva Erosion Prevention District (CEPD)

Financial Processing

Standard Operating Procedure

for

Annual Third-Party Audit Support

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DOCUMENT HISTORY

Revision date	What was revised	Effective date	Author
9/6/2010	New-Original	to be determined	PIP/jhb
11/11/2010	Rev'd w/Doris H & Kathy R.	to be determined	PIP/bg
6/13/2016	Reviewed and updated		John Bralove
6/1/2020	Updated	6/8/2020	Joe Wagenti

BACKGROUND AND DESCRIPTION

Within a few months of the close of the CEPD fiscal year, an outside Certified Public Accounting firm (Firm) conducts an independent audit of CEPD's financial transactions for the fiscal year just ended. This Audit attests to the public that CEPD's financial statements, to quote from the official language that firms are required to use in their Audit Report Cover Letters per the American Institute of Certified Public Accountants, "...present fairly, in all material respects, the financial position of the governmental activities and each major fund of Captiva Erosion Prevention District as of the end of the fiscal year...and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America." A "clean" audit, i.e., one in which the Firm can make the attestation quoted above, is vital to agencies such as CEPD which are dependent on public funding and financing.

The Firm asks for a great deal of information from CEPD in order to conduct its audit and CEPD must comply with the Firm's requests for books, records, schedules, minutes of meetings, confirmations of bank balances and other materials that often take significant amounts of CEPD administrative staff time to gather or compile. The CEPD Accountant is the primary day-to-day liaison with the Firm. Staff and Commissioners, primarily the Chairman and Treasurer, also need to be available to answer questions. Most information required by the Firm is financial in nature and available from the QuickBooks software package on which CEPD's general ledger is maintained.

CEPD's fiscal year begins on October 1 and ends on September 30. The Firm usually begins work on the audit around November and the final audit report is usually submitted to the Board of Commissioners for their approval during the following March or April Regular CEPD Board Meeting. Note that the final audit report is not due until June 30th following the close of the fiscal year for which the audit was conducted; however, CEPD policy is to review and sign off on the final audit report as soon as possible.

PURPOSE

The purpose of this SOP is to document the steps in the process that CEPD staff uses to support the Firm with which CEPD has contracted to perform the annual third party audit, and support the CEPD Accountant during that audit. This SOP also documents the roles played by the CEPD Commissioners relative to the annual third party audit.

PROCEDURE PARTICIPANTS

The following are participants in this SOP:

CEPD Administrator
CEPD Accountant
CEPD Chairperson
CEPD Treasurer
CEPD Administrative Staff
CEPD Commissioners
Third Party Auditor (Firm)

FREQUENCY

This SOP is performed once a year to support the annual third party audit.

STEPS

1. The Firm presents the CEPD Administrator with a Letter of Engagement prior to the commencement of the audit. The Letter of Engagement details the scope of the audit and contains a number of statements that protect the auditors from lawsuits and deny the auditor's responsibility for certain conditions or situations not discovered during the audit. The CEPD Administrator reviews the Letter of Engagement then sends any revision requests to the Firm. If there are revision requests, the Firm will modify the Letter of Agreement and send it back to the CEPD Administrator. Once the Letter of Engagement is approved by the CEPD Administrator, the CEPD Chairperson or the CEPD Treasurer signs the Letter of Engagement. The CEPD Administrator records it, and returns the signed original to the Firm.
2. Once the Firm receives the signed Letter of Engagement, the Firm will send a List of Requirements to the CEPD Administrator. The List of Requirements enumerates the initial set of documents and other materials that the Firm will need to begin conducting the audit. Note that the Firm may ask for additional documentation during the audit period.
3. The CEPD Administrator receives the List of Requirements and assigns tasks with due dates to the CEPD Accountant and other CEPD staff, as appropriate, so that the items detailed in the list are available to the Firm in accordance with the work schedule in the Letter of Engagement.
4. The CEPD Accountant may ask CEPD Administrative Staff for clerical support in sending out confirmation letters and other assignments.
5. The Firm will conduct interviews with Commissioners and staff about CEPD finances and financial practices. Requested materials and documentation will be provided by the CEPD Administrator, CEPD Accountant or CEPD Administrative Staff in the same way as described above in step 3.
6. Once the Firm has finished all its field work and interviews, the Firm meets with the CEPD Treasurer, the CEPD Administrator and the CEPD Accountant to discuss highlights of the findings that the Firm is considering for inclusion in the audit report.
7. The Firm then forwards a draft copy of the audit report to the CEPD Administrator and CEPD Accountant for review.

8. The CEPD Accountant and Administrator performs a thorough analysis and reconciliation of the figures in the report and reports any discrepancies to the Firm and the CEPD Administrator. The Firm adjusts the report based on the comments from the CEPD Administrator and CEPD Accountant.
9. Once the draft audit report has been adjusted, the CEPD Administrator forwards a copy of the draft audit report to the CEPD Commissioners. The CEPD Commissioners each review the report and each individually contact the CEPD Administrator if they have any questions or comments. The CEPD Administrator and/or CEPD Accountant address each Commissioner's questions or comments with that individual Commissioner. If the Commissioner has raised a question or comment that the CEPD Administrator or CEPD Accountant cannot address, then the CEPD Administrator contacts the Firm to obtain a response.
10. At the same time that the Commissioners are reviewing the draft report, the Firm drafts the "Management Discussion" section of the report, based on the format and content of the "Management Discussion" section in the previous year's CEPD audit report. The content of this section of the report does not vary from year to year, however, the dollar figures in this section do change. When the "Management Discussion" section has been completed to the satisfaction of the CEPD, the CEPD Administrator forwards that section to the Firm. At the same time, the CEPD Administrator specifies to the Firm the number of bound copies of the final audit report that CEPD requires.
11. Shortly after receiving the Management Discussion section from the CEPD Administrator, the Firm delivers the requested number of bound copies of the final audit report to the CEPD Administrator along with an electronic copy of the final audit report.
12. The CEPD Administrator includes the final audit report in the Board meeting packets that are distributed to the CEPD Commissioners prior to the next Regular Board Meeting and ensures that one of the agenda items is to vote on accepting the report.
13. At the next Regular Board Meeting, the final audit report is discussed and a vote is taken as to whether or not the Commissioners accept the report. If the Commissioners vote not to accept the report, the CEPD Administrator will note the reasons why, discuss those reasons with the Firm. Once the CEPD Administrator has determined that the Commissioners' concerns have been addressed, the CEPD Administrator will ensure that the report is again discussed and voted on by the CEPD Commissioners by repeating steps 12 and 13 of this SOP.
14. If the CEPD Commissioners vote to accept the report, then the CEPD Administrator ensures that the report is transmitted to:
 - a. The Florida Auditor General, who reviews the report and publishes it on the Florida Auditor General website. Note that the Florida Auditor General has specific requirements for transmitting hard and soft copies of the report that may change from year to year. The CEPD Administrator must access the Florida Auditor General website to determine what the requirements are for the current year and must then ensure that the CEPD submission conforms to those requirements.
 - b. The Department of Financial Services Bureau of Lee County. Note that this agency also has specific requirements for submission of the report that may

change from year to year. Again, the CEPD Administrator must access the website for that agency to determine what the requirements are for the current year and must then ensure that the CEPD submission conforms to those requirements.

- c. The bank or institution from whom CEPD has obtained the current outstanding construction loan.
- d. If CEPD spends over a certain amount of state grant money within a given year, then a copy of the final audit report must also be sent to the Florida Department of Community Affairs in Tallahassee. The CEPD Administrator monitors that agency's website to maintain awareness of the spending amount that would trigger a submission of the report to this agency. If a report must be submitted, then the CEPD Administrator consults this agency's website to determine the requirements for the submission and ensures that CEPD conforms to those requirements.

15. The report is posted on CEPD's website.

MONITORING

The CEPD Administrator monitors the process to ensure that:

- 1. Required documents and materials are delivered to the Firm by the agreed upon due dates
- 2. The CEPD Administrator and CEPD Accountant check with the Firm on a bi-weekly basis to confirm that the Audit is on schedule.

PERFORMANCE MEASURES

- 1. Required documents and materials are delivered to the Firm by the agreed upon due dates.
- 2. The documents and materials delivered to the Firm are accurate and do not require revision and re-submission.
- 3. The on-site audit work is completed on schedule and within a timeframe that allows the Firm to present the final at a Regular CEPD Board Meeting.

CONTRACT INFORMATION

Please contact the CEPD Administrator for the contract information relative to the Firm currently under contract with CEPD for third party annual audits.

RELATED SOP'S

Standard Operating Procedure for Regular Board Meeting Support

APPENDIX A

Example of RFP to Provide Third Party Annual Audit Services

Captiva Erosion Prevention District Request for Audit Proposals

Due: October 9, 2009

The Captiva Erosion Prevention District (CEPD) is currently seeking proposals from qualified firms of certified public accountants, licensed in the State of Florida, to audit two years of the CEPD's financial statements commencing with the fiscal year ending September 30, 2008, with the CEPD's option of one year subsequent fiscal year. These audits are to be performed in accordance with generally accepted auditing standards in the United States of America (GAAS) as set forth by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States. The audit will include the procedures and reports required by the "Yellow Book", F.S. 218.39, and the State of Florida Auditor General Rule 10.550, the requirements of the Florida Single Audit, OMB A-133 and the various single audit acts as they may apply.

A. GENERAL INFORMATION.

The Captiva Erosion Prevention District (CEPD) is an independent special taxing district, created by the Florida Legislature under Florida Statute 161 as a beach and shore preservation district encompassing Captiva Island in Lee County, FL. The CEPD is operated legislatively by a five member Board of Commissioners elected for four years, on staggered terms.

B. SCOPE OF SERVICES.

The CEPD intends for the auditor to express an opinion on the fair presentation of its basic financial statements and supporting schedules in conformity with generally accepted accounting principles accepted in the United States of America and Government Auditing Standards, and report on compliance and on internal control over financial reporting.

C. REPORTS TO BE ISSUED.

The audit report will state the audit was performed in accordance with auditing standards generally accepted in the United States of America, and Government Auditing Standards, and will be made up of the following, as applicable:

1. Independent Auditor's Report
2. Management's Discussion and Analysis
3. Government-wide Financial Statements
 - Statement of Net Assets
 - Statement of Activities
4. Fund Statements
 - Balance Sheet

- Statement of Revenues, Expenditures, and Changes in Fund Balances
5. Notes to Financial Statements
 6. Budgetary Comparison
 7. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with Government Auditing Standards
 8. Independent Auditor's Report to Management
 9. Management's Response to Independent Auditor's Report to Management

D. PROPOSAL QUALIFICATIONS.

1. Proposer Qualifications:

- a) Describe the proposer's professional development program, including the number of days of specialized training in governmental accounting and auditing received during the past two years of personnel to be assigned to this engagement. Indicate compliance with the State Board of Accounting requirements applicable to audits of Florida local government entities.
- b) Describe the proposer's quality control programs.
- c) Describe the proposer's experience in providing accounting and auditing services to local government entities.
- d) Describe any litigation filed against the proposer in the State of Florida over the last three years. Also, describe any terminations, suspensions, censures, reprimands, probations or similar actions against the proposer or any member of the proposer's firm by the Florida State Board of Accountancy in the past three years.
- e) The proposer will make a statement as to their independence with regard to the Captiva Erosion Prevention District.
- f) The proposer will make a positive statement that the firm is properly licensed as a certified public accounting firm in the State of Florida.
- g) The proposer will make a positive statement that the firm does not have a record of substandard audit work.
- h) Describe the proposer's approach to this audit engagement. This should include at least the following:
 - Development of the audit program.
 - Organization of the audit team and titles of team members and approximate amount of time each such member will spend on the audit.
 - The names of the partner and manager that will be assigned to this engagement and the extent of their involvement with this engagement.
 - The proposed schedule for the audit. This should be detailed to show beginning and ending dates of the field work, dates projected for submission of draft reports and adjusting journal entries, and the date for delivery of the completed CAFR.
 - Provide at least five client references within the State of Florida.

2. Qualifications of Personnel Assigned.

Provide a professional resume of personnel to be assigned to this engagement. The resume should include continuing education in governmental auditing and other governmental audit engagements that they have undertaken.

E. Proposed Fees.

Firms are requested to quote fees for the work they are proposing to perform. This fee quote should also provide a breakdown of anticipated hours and rates of the various classes of personnel to be assigned.

F. Other Information.

Firms should respond to this RFP on or before October 9, 2009 to the offices of the Captiva Erosion Prevention District. Provide three copies of qualifying materials including references.

Contact Information:

Joe Wagenti, Administrator
CEPD
P.O. Box 365
Captiva, Florida 33924

239.472.2472

NON-PROPOSER'S RESPONSE

For purposes of maintaining an accurate mailing list and facilitating your firm's response to our invitation for the RFP, we are interested in ascertaining reasons for prospective proposer's failure to respond to this invitation.

If your firm is not responding to this RFP, please indicate the reason(s) by checking any appropriate items listed below and return this form to:

Joe Wagenti, Administrator
CEPD
Box 365
Captiva, Florida 33924

We are not responding to this RFP for the following reason(s):

- Services requested not available through our company.
- Our firm could not meet specifications.
- Specifications not clearly understood or applicable.
- Insufficient time allowed for preparation of response.
- Incorrect address used. Please correct mailing address:

Other

Reasons:

Firm Name: _____

Mailing Address: _____

By: _____
Signature of Representative

Thank you for your cooperation.



CAPTIVA EROSION PREVENTION DISTRICT

HR Employee Manual

Draft Published: 6.1.2020

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.

BOARD OF COMMISSIONERS

Michael Mullins
Chairman

Bob Walter
Vice Chairman

Harry Kaiser
Secretary

Richard Pyle
Treasurer

Michael Lanigan
Commissioner

CEPD ADMINISTRATION

Joe Wagenti
Administrator

Kimmy Foulds
Assistant Administrator/HR Contact

CEPD ADMINISTRATION CONTACTS

Joe Wagenti
Administrator
Direct: 239.910.0272
joe@mycepd.com

Kimmy Foulds
Assistant Administrator/HR Contact
kimmy@mycepd.com

Office Phone
239.472.2472

Office Location
11513 Andy Rosse Lane
3rd Floor, Unit 4
PO Box 365
Captiva, Florida
33924

Website
www.mycepd.com

*Please note that this HR Employee Manual is only a draft and is currently under development. After a vast amount of additional forms, policies and documentations are incorporated, each page will be under legal advisement.

This HR Employee Manual has been formulated with the guidance of ADP, Lee County Southwest Florida County Attorney's office website, Lee County Southwest Florida HR employee policies and procedures manual, Florida Department of Economic Opportunity Special Districts, Florida Commission on Ethics, Florida Association of Special Districts, Town of Jupiter Island, Government in the Sunshine Manual; along with supplementary connections and research.

Among the pending components to compile in this HR Employee Manual, are the following. However, some of the subjects listed below will be integrated into a new separate HR Employee Handbook.

For clarity purposes, the manual is the document with overall categories, which sets the tone for conduct covering policies and procedures and ultimately defines daily operations. The handbook is the topically organized book of a collection of instructions, to be utilized as a guide or a quick reference to follow step by step.

1. The cover pages will have a charter statement, with the existing mission for CEPD.
2. There will be a descriptive background with the hierarchy of the District, Administration and explanation of the correlation to the Lee County BOCC, with contact information for the BOCC. Such as, Commissioner John Manning for District 1, overseeing Captiva.
3. Job descriptions.
4. New hire paperwork for employees, contractors, vendors.
5. Performance tools.
6. Vacation pay.
7. PPO, Paid/Personal Time Off.
8. Worker's Compensation.
9. HR dictionary.
10. Compliance: 20+ documents are yet to be compiled in this section.
11. ADA, Americans with Disabilities Act.
12. EEO, Equal Employment Opportunity.
13. AA, Affirmative Action.
14. Sexual Harassment.
15. No bullying policy.
16. Code of Ethics.
17. Rewards/Recognitions/Awards.
18. Pay scales.
19. Bonuses.
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21. Legal Shield program.
22. Wellness and health benefits.
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25. Rules and procedures.
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1.INTRODUCTION

1.1 Employee Manual Disclaimer

The contents of this HR Employee Manual serve only as guidelines and supersede any prior employee manual. Neither this HR Employee Manual, nor any other policy or practice, creates an employment contract, or an implied or express promise of continued employment with the Agency.

Employment with CAPTIVA EROSION PREVENTION DISTRICT is "at-will." This means employees or CAPTIVA EROSION PREVENTION DISTRICT may terminate the employment relationship at any time, for any reason, with or without cause and with advance notice and approval only by the CEPD Administrator.

This HR Employee Manual may provide a summary of employee benefits, however actual coverage will be determined by the express terms of the benefit documents. The Agency reserves the right to amend, interpret, modify or terminate any of its employee benefits programs without prior notice to the extent allowed by law.

The Agency and the CEPD Administrator also have the right, with or without notice, in an individual case or generally, to change any of the policies in this HR Employee Manual, or any of its guidelines, policies, practices, working conditions or benefits at any time.

No one is authorized to provide any employee with an employment contract or special arrangement concerning terms or conditions of employment unless the contract or arrangement is in writing and signed only by the CEPD Administrator and the employee.

1.2 Welcome Message

Dear Valued Employee,

Welcome to CAPTIVA EROSION PREVENTION DISTRICT! We are pleased with your decision to join our team.

CAPTIVA EROSION PREVENTION DISTRICT is committed to providing superior quality and unparalleled customer service in all aspects of our business. We believe each employee contributes to the success and growth of our Agency.

This HR Employee Manual contains general information on our policies, practices, procedures and benefits. Please read it carefully. If you have questions regarding the HR Employee Manual, please discuss them with the CEPD Administrator, Assistant Administrator or the HR Contact.

Welcome aboard. We look forward to working with you!

Sincerely,

CEPD Administrator

1.3 Changes in Policy

Change at CAPTIVA EROSION PREVENTION DISTRICT is inevitable. Therefore, we expressly reserve the right to interpret, modify, suspend, cancel, or dispute, with or without notice, all or any part of our policies, procedures, and benefits at any time with or without prior notice.

Changes will be effective on the dates determined by CAPTIVA EROSION PREVENTION DISTRICT, and after those dates all superseded policies will be null and void.

No individual employee, administrator or commissioner has the authority to alter the foregoing. Any employee who is unclear on any policy or procedure should consult the CEPD Administrator, Assistant Administrator or the HR Contact.

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2.GENERAL EMPLOYMENT

2.1 At-Will Employment

Employment with CAPTIVA EROSION PREVENTION DISTRICT is "at-will." This means employees are free to resign at any time, with or without cause, and CAPTIVA EROSION PREVENTION DISTRICT may terminate the employment relationship at any time, with or without cause and only with advance notice and approval by the CEPD Administrator.

The policies set forth in this HR Employee Manual are the policies that are in effect at the time of publication. They may be amended, modified or terminated at any time by CAPTIVA EROSION PREVENTION DISTRICT and only with the approval of the CEPD Administrator.

2.2 Immigration Law Compliance

CAPTIVA EROSION PREVENTION DISTRICT is committed to employing only United States citizens and aliens who are authorized to work in the United States.

In compliance with the Immigration Reform and Control Act of 1986, as amended, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with CAPTIVA EROSION PREVENTION DISTRICT within the past three years, or if their previous I-9 is no longer retained or valid.

CAPTIVA EROSION PREVENTION DISTRICT may participate in the federal government's electronic employment verification system, known as "E-Verify." Pursuant to E-Verify, CAPTIVA EROSION PREVENTION DISTRICT provides the Social Security Administration, and if necessary, the Department of Homeland Security with information from each new employee's Form I-9 to confirm work authorization.

2.3 Equal Employment Opportunity

CAPTIVA EROSION PREVENTION DISTRICT is an Equal Opportunity Employer. Employment opportunities at CAPTIVA EROSION PREVENTION DISTRICT are based upon one's qualifications and capabilities to perform the essential functions of a particular position. All employment opportunities are provided without regard to race, religion, sex, pregnancy, childbirth or related medical conditions, national origin, age, veteran status, disability, genetic information, or any other characteristic protected by law.

This Equal Employment Opportunity policy governs all aspects of employment, including, but not limited to, recruitment, hiring, selection, job assignment, promotions, transfers, compensation, discipline, termination, layoff, access to benefits and training, and all other conditions and privileges of employment.

The Agency will provide reasonable accommodations as necessary and where required by law so long as the accommodation does not pose an undue hardship on the business. The Agency will also accommodate sincerely held religious beliefs of its employees to the extent the accommodation does not pose an undue hardship on the business. This policy is not intended to afford employees with any greater protections than those which exist under federal, state or local law.

CAPTIVA EROSION PREVENTION DISTRICT strongly urges the reporting of all instances of discrimination and harassment, and prohibits retaliation against any individual who reports discrimination, harassment, or participates in an investigation of such report. CAPTIVA EROSION PREVENTION DISTRICT and only the CEPD Administrator will take appropriate disciplinary action, up to and including immediate termination, against any employee who violates this policy.

2.4 Equal Employment Opportunity (Florida Employees)

CAPTIVA EROSION PREVENTION DISTRICT is an Equal Opportunity Employer. Employment opportunities at CAPTIVA EROSION PREVENTION DISTRICT are based upon one's qualifications and capabilities to perform the essential functions of a particular position. All employment opportunities are provided without regard to:

Race
Color
Religion
Sex
Pregnancy, childbirth or related medical condition
National origin
Age
Veteran status
Disability
Genetic information
Sickle cell trait
Marital status
Any other characteristic protected by law

This Equal Employment Opportunity policy governs all aspects of employment, including, but not limited to, recruitment, hiring, selection, job assignment, promotions, transfers, compensation, discipline, termination, layoff, access to benefits and training, and all other conditions and privileges of employment.

CAPTIVA EROSION PREVENTION DISTRICT strongly urges the reporting of all instances of discrimination and harassment, and prohibits retaliation against any individual who reports discrimination, harassment, or participates in an investigation of such report. CAPTIVA EROSION PREVENTION DISTRICT and only the CEPD Administrator will take appropriate disciplinary action, up to and including immediate termination, against any employee who violates this policy.

2.5 Employee Grievances

It is the policy of CAPTIVA EROSION PREVENTION DISTRICT to maintain a harmonious workplace environment. CAPTIVA EROSION PREVENTION DISTRICT encourages its employees to express concerns about work-related issues, including workplace communication, interpersonal conflict, and other working conditions.

Employees are encouraged to raise concerns with their CEPD Administrator. If not resolved at this level, an employee may submit, in writing, a signed grievance to the HR Contact.

After receiving a written grievance, the CEPD Administrator may hold a meeting with the employee, and any other individuals who may assist in the investigation or resolution of the issue. All discussions related to the grievance will be limited to those involved with, and who can assist with, resolving the issue.

Complaints involving alleged discriminatory practices shall be processed in accordance with CAPTIVA EROSION PREVENTION DISTRICT's Sexual and other Unlawful Harassment Policy.

CAPTIVA EROSION PREVENTION DISTRICT assures that all employees filing a grievance or complaint can do so without fear of retaliation or reprisal.

2.6 Internal Communication

Effective and ongoing communication within CAPTIVA EROSION PREVENTION DISTRICT is essential. As such, the Agency maintains systems through which important information can be shared among employees and the CEPD Administrator or Assistant Administrator.

For information on appropriate email and Internet usage, employees may refer to the Computer, Email, and Internet Usage policy. To avoid confusion, employees should not remove any material from the Agency.

All employees are responsible for checking internal communications on a frequent and regular basis. Employees should consult with the CEPD Administrator, Assistant Administrator or the HR Contact with any questions or concerns on information disseminated.

2.7 Outside Employment

Employees may hold outside jobs, as long as the employee meets the performance standards of their position with CAPTIVA EROSION PREVENTION DISTRICT.

Unless an alternative work schedule has been approved by CEPD Administrator, employees will be subject to the Agency's scheduling demands, regardless of any existing outside work assignments; this includes availability for overtime when necessary.

CAPTIVA EROSION PREVENTION DISTRICT's property, office space, equipment, materials, trade secrets, and any other confidential information may not be used for any purposes relating to outside employment.

2.8 Anti-Retaliation And Whistleblower Policy

This policy is designed to protect employees and address CAPTIVA EROSION PREVENTION DISTRICT's commitment to integrity and ethical behavior.

In accordance with anti-retaliation and whistleblower protection regulations, CAPTIVA EROSION PREVENTION DISTRICT will not tolerate any retaliation against an employee who:

Makes a good faith complaint, or threatens to make a good faith complaint, regarding the suspected Agency or employee violations of the law, including discriminatory or other unfair employment practices,

Makes a good faith complaint, or threatens to make a good faith complaint, regarding accounting, internal accounting controls, or auditing matters that may lead to incorrect, or misrepresentations in, financial accounting,

Makes a good faith report, or threatens to make a good faith report, of a violation that endangers the health or safety of an employee, client or customer, environment or general public,

Objects to, or refuses to participate in, any activity, policy or practice, which the employee reasonably believes is a violation of the law,

Provides information to assist in an investigation regarding violations of the law,

Or

Files, testifies, participates or assists in a proceeding, action or hearing in relation to alleged violations of the law.

Retaliation is defined as any adverse employment action against an employee, including, but not limited to, refusal to hire, failure to promote, demotion, suspension, harassment, denial of training opportunities, termination, or discrimination in any manner in the terms and conditions of employment.

Anyone found to have engaged in retaliation or in violation of law, policy or practice will be subject to discipline, up to and including termination of employment. Employees who knowingly make a false report of a violation will be subject to disciplinary action, up to and including termination.

Employees who wish to report a violation should contact the CEPD Administrator directly. Employees should also review their state and local requirements for any additional reporting guidelines.

The CEPD Administrator will promptly and thoroughly investigate and, if necessary, address any reported violation.

Employees who have any questions or concerns regarding this policy and related reporting requirements should contact the CEPD Administrator, Assistant Administrator or the HR Contact; or any state or local agency responsible for investigating alleged violations.

3.EMPLOYMENT STATUS AND RECORDKEEPING

3.1 Employment Classifications

For purposes of salary administration and eligibility for overtime payments and employee benefits, CAPTIVA EROSION PREVENTION DISTRICT classifies employees as either exempt or non-exempt. Non-exempt employees are entitled to overtime pay in accordance with federal and state overtime provisions. Exempt employees are exempt from federal and state overtime laws and, but for a few narrow exceptions, are generally paid a fixed amount of pay for each workweek in which work is performed.

If you change positions during your employment with CAPTIVA EROSION PREVENTION DISTRICT or if your job responsibilities change, you will be informed by the HR Contact of any change in your exempt status.

In addition to your designation of either exempt or non-exempt, you also belong to one of the following employment categories:

Full-Time:

Full-time employees are regularly scheduled to work greater or equal to 40 hours per week. Generally, regular full-time employees are eligible for CAPTIVA EROSION PREVENTION DISTRICT's benefits, subject to the terms, conditions, and limitations of each benefit program.

Part-Time:

Part-time employees are regularly scheduled to work less than 40 hours per week. Regular part-time employees may be eligible for some CAPTIVA EROSION PREVENTION DISTRICT benefit programs, subject to the terms, conditions, and limitations of each benefit program.

Temporary:

Temporary employees include those hired for a limited time to assist in a specific function or in the completion of a specific project. Temporary employees generally are not entitled to CAPTIVA EROSION PREVENTION DISTRICT benefits but are eligible for statutory benefits to the extent required by law. Employment beyond any initially stated period does not in any way imply a change in employment status or classification. Temporary employees retain temporary status unless and until they are notified by the CEPD Administrator, Assistant Administrator or the HR Contact, of a change.

3.2 Personnel Data Changes

It is the responsibility of each employee to promptly notify his/her HR Contact of any changes in personnel data. Such changes may affect your eligibility for benefits and your receipt of important company information.

If any of the following have changed or will change in the coming future, notify your HR Contact as soon as possible:

Legal name
Mailing address
Telephone number(s)
Exemptions on your tax forms
Emergency contact(s)
Training certificates
Professional licenses

3.3 Expense Reimbursement

CAPTIVA EROSION PREVENTION DISTRICT reimburses employees for necessary expenditures and reasonable costs incurred, in the course of doing their jobs. Expenses incurred by an employee must be approved in advance by the CEPD Administrator.

Some expenses that may warrant reimbursement include, but are not limited, to the following: mileage costs, air or ground transportation costs, lodging, meals for the purpose of carrying out company business, causeway toll fees for Captiva's office destination and any other reimbursable expenses as required by law. Employees are expected to make a reasonable effort to limit business expenses to economical options.

To be reimbursed, employees must submit expense reports to the Assistant Administrator or HR Contact for approval. The report must be accompanied by receipts or other documentation substantiating the expenses. Questions regarding this policy should be directed to the Assistant Administrator or HR Contact.

3.4 Termination of Employment

Termination of employment is an inevitable part of personnel activity within any organization.

Notice of Voluntary Separation:

Employees who intend to terminate employment with CAPTIVA EROSION PREVENTION DISTRICT shall provide CAPTIVA EROSION PREVENTION DISTRICT with at least two weeks written notice. Such notice is intended to allow the Agency time to adjust to the employee's departure without placing undue burden on those employees who may be required to fill in before a replacement can be found.

Return of Company Property:

Any employee who terminates employment with CAPTIVA EROSION PREVENTION DISTRICT shall return all files, records, keys, and any other materials that are the property of CAPTIVA EROSION PREVENTION DISTRICT prior to their last date of employment.

Final Pay:

CAPTIVA EROSION PREVENTION DISTRICT will provide employees with their final pay in accordance with applicable federal, state and local laws.

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4. WORKING CONDITIONS AND HOURS

4.1 Company Hours

CAPTIVA EROSION PREVENTION DISTRICT is open for business from Monday through Friday 8:30 AM to 5:00 PM. This excludes holidays recognized by CAPTIVA EROSION PREVENTION DISTRICT. The standard workweek is 40 hours. Flexible work schedules are determined and approved only by the CEPD Administrator.

The CEPD Administrator will advise employees of their shifts, including starting and ending times. Due to unforeseen health or natural disasters, the CEPD Administrator will advise employees if they are to work remotely.

Business needs may necessitate a variation in your starting and ending times as well as in the total hours you may be scheduled to work each day and each week.

4.2 Emergency Closing

At times, emergencies such as severe weather, fires, or power failures can disrupt the Agency's operations. In extreme cases, these circumstances may require the closing of the Agency's office. The decision to close or delay regular operations will be made by the Board of Commissioners and the CEPD Administrator.

When a decision is made to close the office, employees will receive official notification from the CEPD Administrator.

4.3 Parking

CAPTIVA EROSION PREVENTION DISTRICT provides parking for employees in the building parking lot. There should be ample space for all employees. Employees may only park in open spaces for use by CAPTIVA EROSION PREVENTION DISTRICT. Vehicles parked in spaces designated for private use will be towed at the owner's expense.

4.4 Workplace Safety

CAPTIVA EROSION PREVENTION DISTRICT is committed to providing a clean, safe and healthful work environment for its employees. Maintaining a safe work environment, however, requires the continuous cooperation of all employees.

CAPTIVA EROSION PREVENTION DISTRICT and all employees must comply with all occupational safety and health standards and regulations established by the Occupational Safety and Health Act and state and local regulations. In addition, all employees are expected to obey safety rules and exercise caution and common sense in all work activities.

Complaint And Reporting Procedure:

Employees should immediately report any unsafe conditions to the CEPD Administrator without fear of reprisal. In the case of an accident that results in injury, regardless of how seemingly insignificant the injury may appear, employees must notify the CEPD Administrator, Assistant Administrator or HR Contact.

Employees who violate safety standards, cause hazardous or dangerous situations, or fail to report or, where appropriate, remedy such situations may be subject to disciplinary action, up to and including termination of employment.

Retaliation Prohibited:

CAPTIVA EROSION PREVENTION DISTRICT expressly prohibits retaliation against anyone who reports unsafe working conditions or work-related accidents, injuries or illnesses. Any form of retaliation will be subject to disciplinary action, up to and including termination of employment.

Questions or concerns regarding this policy should be directed to the HR Contact.

4.5 Security

The purpose of CAPTIVA EROSION PREVENTION DISTRICT's security policy is to protect Agency assets and to maintain a safe working environment for every employee.

Facility Access:

All regular CAPTIVA EROSION PREVENTION DISTRICT employees will be issued a key to gain access to CAPTIVA EROSION PREVENTION DISTRICT office. Employees who are issued keys are responsible for their safekeeping. Lost or stolen keys must be reported to the CEPD Administrator, Assistant Administrator or HR Contact as soon as possible.

Upon separation from CAPTIVA EROSION PREVENTION DISTRICT, and at any other time upon CAPTIVA EROSION PREVENTION DISTRICT's request, keys must be returned to the HR Contact.

Closing Procedures:

The last employee, or a designated employee, who leaves the office at the end of the business day assumes the responsibility to ensure that: all doors are securely locked; thermostats are set on appropriate evening and/or weekend setting; and all appliances and lights are turned off with the exception of the lights normally left on for security purposes.

4.6 Meal And Break Periods

In accordance with state and local laws, non-exempt employees will be provided with meal and break periods. Two break periods of less than 20 minutes will be paid. Break periods lasting longer than 20 minutes will be unpaid.

Non-exempt employees must be fully relieved of their job responsibilities and are not permitted to work during unpaid break and meal periods of more than 20 minutes. If for any reason a non-exempt employee does not take the applicable meal and rest period that they are provided, the employee must notify the HR Contact immediately.

The CEPD Administrator or Assistant Administrator will schedule meal and break periods, in order to accommodate Agency operating requirements.

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5.EMPLOYEE BENEFITS

5.1 Holidays

CAPTIVA EROSION PREVENTION DISTRICT observes the following paid holidays:

New Year's Day (2 Days)
Martin Luther King's Birthday
Memorial Day
Independence Day
Labor Day
Veterans Day
Thanksgiving Day (2 Days)
Christmas (2 Days)

Due to the nature of our business, CAPTIVA EROSION PREVENTION DISTRICT may require employees to work on a holiday. Employees required to work on holidays will be paid holiday pay in accordance with applicable laws.

5.2 Employee Assistance Program

CAPTIVA EROSION PREVENTION DISTRICT recognizes that a wide range of problems, such as marital or family distress, alcoholism, and drug abuse, not directly associated with an individual's job function can be detrimental to an employee's performance on the job. We believe it is in the interest of employees and the Agency to provide an effective program to assist employees and their families in resolving problems as the needs arise.

CAPTIVA EROSION PREVENTION DISTRICT provides an Employee Assistance Program (EAP) for employees and their eligible family members. The EAP is designed to provide voluntary, confidential and professional counseling outside the workplace for personal problems.

The EAP for CAPTIVA EROSION PREVENTION DISTRICT is administered by ADP. Employees who wish to use their confidential services may contact ADP directly at 800.926.4322. Employees are assured that all use of the EAP is confidential and issues discussed will not be disclosed to CAPTIVA EROSION PREVENTION DISTRICT.

Participation in the EAP does not excuse employees from otherwise complying with Agency policies or from meeting normal job requirements during or after receiving assistance. Nor will participation in our employee assistance program prevent the Agency from taking disciplinary action against any employee for performance problems that occur before or after the employee's seeking assistance through the program.

For additional information on the benefits of this program, please contact the Assistant Administrator or the HR Contact.

5.3 Employee Discount Program

CAPTIVA EROSION PREVENTION DISTRICT offers a variety of discounts, off of products and services.

This employee discount program extends to employees and their family members. For purposes of this policy, an immediate family member is a parent, sibling, spouse, domestic partner, or child. Prohibited use of employee discounts may result in disciplinary action, up to and including termination of employment.

Questions regarding this policy, should be directed to the HR Contact.

5.4 Jury Duty

CAPTIVA EROSION PREVENTION DISTRICT encourages employees to fulfill their civic responsibilities when called upon to serve as a juror. Employees must provide the CEPD Administrator with a copy of their jury summons as soon as possible so that the CEPD Administrator may make, arrangements to accommodate their absence.

Employees on jury duty must report to work on workdays, or parts of workdays, when they are not required to serve. The employee may request an excuse from jury duty if it is determined that the employee's absence would create serious operational difficulties.

Jury duty will be paid if required by applicable state law. If paid, jury duty pay will be calculated on the employee's base pay rate times the number of hours the employee would otherwise have worked on the day of absence. If exempt employees miss work because of jury duty, they will receive their full salary, unless they miss the entire workweek. However, the CEPD Administrator may offset any jury duty fees received by an exempt employee against the salary due for that workweek.

5.5 Workers' Compensation

Employees who are injured on the job at CAPTIVA EROSION PREVENTION DISTRICT are eligible for Workers' Compensation benefits. Such benefits are provided at no cost to employees and cover any injury or illness sustained in the course of employment that requires medical treatment.

Lost time or medical expenses incurred, as a result of an accident or injury, which occurred while an employee was on the job, will be compensated for in accordance with workers' compensation laws.

This protection is paid for in full by CAPTIVA EROSION PREVENTION DISTRICT. No premium is charged for this coverage and no individual enrollment is required. CAPTIVA EROSION PREVENTION DISTRICT will provide medical care and a portion of lost wages through our insurance carrier.

All job-related accidents or illnesses must be reported to the CEPD Administrator, Assistant Administrator or HR Contact immediately upon occurrence to obtain the required claim forms and instructions.

5.6 Emergency Paid Sick Leave For COVID-19

Under the federal Families First Coronavirus Response Act (FFCRA), employees may be entitled to emergency paid sick leave in certain situations related to the coronavirus disease of 2019 (COVID-19). The FFCRA took effect on April 1, 2020 and expires on December 31, 2020.

Basic Leave Entitlement:

Full-time employees are entitled to up to 80 hours of paid sick leave. Part-time employees are entitled to paid sick leave in the amount of the average number of hours they work over a two-week period.

Use of Emergency Paid Sick Leave:

Employees are entitled to use the leave when they are unable to work (or telework) because of the following reasons:

The employee is subject to a federal, state or local quarantine or isolation order related to COVID-19 or is caring for an individual who is subject to such an order. The employee has been advised by a healthcare provider to self-quarantine due to concerns related to COVID-19 or is caring for an individual who has been advised to self-quarantine.

The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis.

The employee is caring for a son or daughter if their school or place of care has been closed, or their childcare provider is unavailable, due to COVID-19 precautions.

The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor.

For leave to take care of an individual in quarantine, isolation or self-quarantine, the individual must be an employee's immediate family member, a person who regularly resides in the employee's home or someone with whom the employee cares for.

An employee may take emergency paid sick leave under this provision if the individual depends on the employee to care for them and is either:

Subject to a quarantine or isolation order (as defined),

Or

Has been advised to self-quarantine by a health care provider because of a belief that the individual has, or may have, COVID-19, or is particularly vulnerable to COVID-19.

Note: Employees will not be required to use other paid leave provided by CAPTIVA EROSION PREVENTION DISTRICT before they use emergency paid sick leave available under the FFCRA. Additionally, employees will not be required to find a replacement to cover their hours during time off.

Pay During Leave:

During the sick leave provided by this policy, employees will generally be paid their regular rate of pay or the applicable minimum wage, whichever is higher, up to a maximum of \$511 per day (and a total of \$5,110). However, leave to care for an individual on quarantine/isolation/self-quarantine or a child whose school or daycare is closed or childcare provider unavailable will be compensated at 2/3 of the employee's regular rate of pay, up to a maximum of \$200 per day (and a total of \$2,000).

Employee Documentation:

Prior to taking emergency paid sick leave under the FFCRA, an employee must provide documentation containing the:

Employee's name,

Date(s) for which leave is requested,

Qualifying reason for the leave,

Oral or written statement that the employee is unable to work because of a qualified reason.

Additional documentation for emergency paid sick leave under the FFCRA is required depending on the reason for the need for leave.

For a quarantine or isolation order, the employee must also provide the name of the government entity that issued the order.

If a healthcare provider advised self-isolation, the employee must also provide the name of the healthcare provider.

To care for a son or daughter, an employee must also provide the name of the son or daughter; the name of the school, place of care, or child care provider that has closed or become unavailable; and a statement that no other suitable person will be caring for the son or daughter during the period for which the employee takes leave under the FFCRA.

CAPTIVA EROSION PREVENTION DISTRICT may also request an employee to provide additional material needed to support a request for tax credits pursuant to the FFCRA.

Job Restoration:

Upon expiration of the leave under this policy, employees will be reinstated to their position with equivalent seniority, benefits, pay and other terms and conditions of employment.

Retaliation Prohibited:

CAPTIVA EROSION PREVENTION DISTRICT will not take adverse action against an employee for exercising his/her rights under the law.

If you have questions about this policy, contact the CEPD Administrator, Assistant Administrator or HR Contact.

5.7 Public Health Emergency Leave/Expanded Family And Medical Leave

Under the federal Families First Coronavirus Response Act (FFCRA), employees may be entitled to public health emergency leave (PHEL), also known as Expanded FMLA. The FFCRA took effect on April 1, 2020 and expires on December 31, 2020.

Employee Eligibility:

To be eligible for PHEL/Expanded FMLA, an employee must have worked for CAPTIVA EROSION PREVENTION DISTRICT for at least 30 calendar days prior to the leave.

Use Of PHEL:

Eligible employees may use up to 12 weeks of job-protected leave to care for their son or daughter under 18 years of age if their school or place of care has been closed, or their childcare provider is unavailable, due to a public health emergency.

Documentation:

Prior to taking PHEL/Expanded FMLA, an employee must provide documentation containing:

Employee's name,
Date(s) for which leave is requested,
Qualifying reason for the leave,
Name of the son or daughter,
Name of the school, place of care, or childcare provider that has closed or become unavailable,
A statement that the employee is unable to work because of a qualified reason and that no other suitable person will be caring for the son or daughter during the period for which the employee takes leave under the FFCRA.

CAPTIVA EROSION PREVENTION DISTRICT may also request an employee to provide additional material needed to support a request for tax credits pursuant to the FFCRA.

Pay During Leave:

The first two weeks of PHEL/Expanded FMLA may be unpaid but the employee may elect to substitute any accrued paid leave, including emergency paid sick leave, during this period. Employees will be paid for PHEL/Expanded FMLA after the first two weeks, at a rate of at least two-thirds their regular rate of pay, up to a maximum of \$200 per day.

Protection Of Health Insurance Benefits:

During leave under this policy, eligible employees are entitled to receive health coverage pay under the same terms and conditions as if they had continued to work.

Job Restoration:

At the end of PHEL, employees are entitled to return to the same or equivalent position they had when the leave began.

Interaction With Federal FMLA Leave:

Total leave under federal FMLA, including PHEL and for previously existing FMLA qualifying situations, is generally limited to 12 weeks. For instance, if an employee uses 12 weeks of PHEL, they generally would not be eligible for another 12 weeks of federal FMLA for the birth of a child (another FMLA qualifying event) in the same 12 month period.

The federal FMLA has an exception to the 12 week limit in the case of leave to care for a covered service member with a serious injury or illness, which has a 26 week limit. In cases in which employees use this type of leave and PHEL, the employee would be limited to a total of 26 weeks of leave in a single 12 month period under federal law.

Retaliation Prohibited:

CAPTIVA EROSION PREVENTION DISTRICT will not take adverse action against an employee for exercising his/her rights under the law.

If you have questions about this policy, contact the CEPD Administrator, Assistant Administrator or the HR Contact.

6.EMPLOYEE CONDUCT

6.1 Standards of Conduct

CAPTIVA EROSION PREVENTION DISTRICT's rules and standards of conduct are essential to a productive work environment. As such, employees must familiarize themselves with, and be prepared to follow, the Agency's rules and standards.

While not intended to be an all-inclusive list, the examples below represent behavior that is considered unacceptable in the workplace. Behaviors such as these, as well as other forms of misconduct, may result in disciplinary action, up to and including termination of employment:

Theft or inappropriate removal/possession of property,
Falsification of timekeeping records,
Possession, distribution, sale, transfer, manufacture or use of alcohol or illegal drugs in the workplace,
Fighting or threatening violence in the workplace,
Making maliciously false statements about co-workers,
Threatening, intimidating, coercing, or otherwise interfering with the job performance of fellow employees or visitors,
Negligence or improper conduct leading to damage of company-owned or customer-owned property,
Violation of safety or health rules,
Smoking in the workplace,
Sexual or other unlawful or unwelcome harassment,
Excessive absenteeism,
Unauthorized use of telephones, computers or other company owned equipment on working time. Working time does *not* include break periods, meal times or other specified periods during the workday when employees are not engaged in performing their work tasks,
Unauthorized disclosure of any "business secrets" or other confidential or non-public proprietary information relating to the Agency's products, services, clients or processes. *Wages and other conditions of employment are not considered to be confidential information.*

This policy is not intended to restrict an employee's right to discuss, or act together to improve, wages, benefits and working conditions with co-workers or in any way restrict employees' rights under the National Labor Relations Act.

Other forms of misconduct not listed above may also result in disciplinary action, up to and including termination of employment.

If you have questions regarding CAPTIVA EROSION PREVENTION DISTRICT's standards of conduct, please direct them to the HR Contact.

6.2 Disciplinary Action

Disciplinary action at CAPTIVA EROSION PREVENTION DISTRICT is intended to fairly and impartially correct behavior and performance problems early on and to prevent reoccurrence.

Disciplinary action may involve any of the following: verbal warning, written warning, suspension with or without pay, and termination of employment, depending on the severity of the problem and the frequency of occurrence. CAPTIVA EROSION PREVENTION DISTRICT and only the CEPD Administrator reserves the right to administer disciplinary action at its discretion and based upon the circumstances.

CAPTIVA EROSION PREVENTION DISTRICT and only the CEPD Administrator recognizes that certain types of employee behavior are serious enough to justify termination of employment, without observing other disciplinary action first.

These violations include but are not limited to:

Workplace violence,
Harassment,
Bullying of any kind,
Theft of any kind,
Vandalism or destruction of company property,
Presence on company property during non-business hours,
Use of company equipment and/or company vehicles without prior authorization,
Indiscretion regarding personal work history, skills or training,
Divulging CAPTIVA EROSION PREVENTION DISTRICT business practices or any other confidential information,
Any misrepresentation of CAPTIVA EROSION PREVENTION DISTRICT to a customer, a prospective customer, the general public or an employee.

6.3 Confidentiality

CAPTIVA EROSION PREVENTION DISTRICT takes the protection of Confidential Information very seriously. Confidential Information includes, but is not limited to, computer processes, computer programs and codes, customer lists, customer preferences, customers' personal information, company financial data, marketing strategies, proprietary production processes, research and development strategies, pricing information, business and marketing plans, vendor information, software, databases; and information concerning the creation, acquisition or disposition of products and services.

Confidential Information also includes the Agency's intellectual property and information that is not otherwise public. Intellectual property includes, but is not limited to, trade secrets, ideas, discoveries, writings, trademarks; and inventions developed through the course of your employment with CAPTIVA EROSION PREVENTION DISTRICT and as a direct result of your job responsibilities with CAPTIVA EROSION PREVENTION DISTRICT. *Wages and other conditions of employment are not considered to be Confidential Information.*

To protect such information, employees may not disclose any confidential or non-public proprietary information about the Agency to any unauthorized individual. If you receive a request for Confidential Information, you should immediately refer the request to the HR Contact.

The unauthorized disclosure of Confidential Information belonging to the Agency, and not otherwise available to persons or companies outside of CAPTIVA EROSION PREVENTION DISTRICT, may result in disciplinary action, up to and including termination of employment. If you leave the Agency, you may not disclose or misuse any Confidential Information.

This policy is not intended to restrict an employee's right to discuss, or act together to improve, wages, benefits and working conditions with co-workers or in any way restrict employees' rights under the National Labor Relations Act.

Questions regarding this policy should be directed to the HR Contact.

6.4 Workplace Violence

CAPTIVA EROSION PREVENTION DISTRICT strictly prohibits workplace violence, including any act of intimidation, threat, harassment, physical violence, verbal abuse, aggression or coercion against a coworker, vendor, client or visitor.

Prohibited actions, include, but are not limited to the following examples:

Physically injuring another person,
Threatening to injure another person of any kind; written, verbal or non-verbal,
Threatening to demean, bully, belittle another person of any kind; written, verbal or non-verbal,
Engaging in behavior that subjects another person to emotional distress of any kind; written, verbal or non-verbal,
Using obscene, abusive or threatening language or gestures of any kind; written, verbal or non-verbal,
Bringing an unauthorized firearm or other weapon onto company property,
Threatening to use or using a weapon while on company premises, on company-related business, or during job-related functions,
Intentionally damaging property.

All threats or acts of violence should be reported immediately to the CEPD Administrator. Employees should warn the CEPD Administrator of any suspicious workplace activity that they observe or that appears problematic. Employee reports made pursuant to this policy will be investigated promptly and will be kept confidential.

CAPTIVA EROSION PREVENTION DISTRICT will not tolerate any form of retaliation against any employee for making a report under this policy. CAPTIVA EROSION PREVENTION DISTRICT and only the CEPD Administrator will take prompt remedial action, up to and including immediate termination, against any employee found to have engaged in threatening behavior or acts of violence.

6.5 Drug And Alcohol Use

CAPTIVA EROSION PREVENTION DISTRICT is committed to maintaining a workplace free of substance abuse. No employee or individual who performs work for CAPTIVA EROSION PREVENTION DISTRICT is allowed to consume, possess, sell, purchase, or be impaired by alcohol or illegal drugs, as defined under federal and/or state law, on any property owned by or leased on behalf of CAPTIVA EROSION PREVENTION DISTRICT, or in any vehicle owned or leased on behalf of CAPTIVA EROSION PREVENTION DISTRICT or while on Agency business.

The use of over-the-counter drugs and legally prescribed drugs is permitted as long as they are used in the manner for which they were prescribed and provided that such use does not hinder an employee's ability to safely perform their job. Employees should inform the CEPD Administrator if they believe their medication will impair their job performance, safety or the safety of others, or if they believe they need a reasonable accommodation when using such medication.

CAPTIVA EROSION PREVENTION DISTRICT will not tolerate employees who report for duty while impaired by the use of alcohol or drugs. All employees should report evidence of alcohol or drug abuse to the CEPD Administrator, Assistant Administrator or the HR Contact immediately. In cases in which the use of alcohol or drugs creates an imminent threat to the safety of persons or property, employees are required to report the violation. Failure to do so may result in disciplinary action, up to and including termination of employment.

As a part of our effort to maintain a workplace free of substance abuse, CAPTIVA EROSION PREVENTION DISTRICT employees may be asked to submit to a medical examination and/or clinical testing for the presence of alcohol and/or drugs. Within the limits of federal, state, and local laws, CAPTIVA EROSION PREVENTION DISTRICT reserves the right to examine and test for drugs and alcohol at our discretion.

As a condition of your employment with CAPTIVA EROSION PREVENTION DISTRICT, employees must comply with this Drug And Alcohol Use Policy. Be advised that no part of the Drug And Alcohol Use Policy shall be construed to alter or amend the at-will employment relationship between CAPTIVA EROSION PREVENTION DISTRICT and its employees.

Employees found in violation of this policy may be subject to disciplinary action, up to and including termination of employment.

6.6 Sexual And Other Unlawful Harassment

CAPTIVA EROSION PREVENTION DISTRICT is committed to a work environment in which all individuals are treated with respect. CAPTIVA EROSION PREVENTION DISTRICT expressly prohibits discrimination and all forms of employee harassment based on race, color, religion, sex, pregnancy, national origin, age, disability, military or veteran status, or status in any group protected by state or local law.

Sexual harassment is a form of discrimination and is prohibited by law. For purposes of this policy, sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when this conduct explicitly or implicitly affects an individual's employment, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile, or offensive work environment.

Unwelcome sexual advances (either verbal, written or physical), requests for sexual favors, and other verbal, written or physical conduct of a sexual nature constitute sexual harassment when:

- (1) submission to such conduct is made either explicitly or implicitly a term or condition of employment,
- (2) submission or rejection of the conduct is used as a basis for making employment decisions or,
- (3) the conduct has the purpose or effect of interfering with work performance or creating an intimidating, hostile or offensive work environment.

Sexual and unlawful harassment may include a range of behaviors and may involve individuals of the same or different gender. These behaviors include, but are not limited to:

Unwanted sexual advances or requests for sexual favors,
Sexual or derogatory jokes, comments, or innuendo,
Unwelcomed physical interaction,
Insulting or obscene comments or gestures,
Offensive email, voicemail, text messages or any type of contact,
Suggestive or sexually explicit posters, calendars, photographs, graffiti, or cartoons,
Making or threatening reprisals after a negative response to sexual advances,
Visual conduct that includes leering, making sexual gestures, or displaying of sexually suggestive objects or pictures, cartoons or posters,
Verbal or electronic sexual advances or propositions,
Physical conduct that includes touching, assaulting, or impeding or blocking movements,
Abusive or malicious conduct that a reasonable person would find hostile, offensive, and unrelated to the Agency's legitimate business interests,
Any other visual, written, verbal or physical conduct or behavior deemed inappropriate by the Agency.

Harassment, on the basis of any other protected characteristic, is also strictly prohibited.

Complaint Procedure:

CAPTIVA EROSION PREVENTION DISTRICT strongly encourages the reporting of all instances of discrimination, harassment or retaliation. If you believe you have experienced or witnessed harassment or discrimination based on sex, race, national origin, disability, or another factor, promptly report the incident to the CEPD Administrator.

If you believe it would be inappropriate to discuss the matter with the CEPD Administrator, you may bypass the CEPD Administrator and report it directly to the HR Contact.

Any reported allegations of harassment or discrimination will be investigated promptly, thoroughly and impartially.

Any employee found to be engaged in any form of sexual or other unlawful harassment may be subject to disciplinary action, up to and including termination of employment.

Retaliation Prohibited:

CAPTIVA EROSION PREVENTION DISTRICT expressly prohibits retaliation against any individual who reports discrimination, harassment or assists in investigating such charges. Any form of retaliation is considered a direct violation of this policy and, like discrimination or harassment itself, will be subject to disciplinary action, up to and including termination of employment.

6.7 Telephone Usage

CAPTIVA EROSION PREVENTION DISTRICT telephones are intended for the sole use of conducting company business. Personal use of the Agency's telephones and individually owned cell phones during business hours should be kept to a minimum or for emergency purposes only. We ask that personal calls only be made or received outside of working hours, including during lunch or break time. Long distance phone calls which are not strictly business-related are expressly prohibited.

Any employee found in violation of this policy will be subject to disciplinary action, up to and including termination of employment.

6.8 Personal Property

Employees should use their discretion when bringing personal property into the workplace. CAPTIVA EROSION PREVENTION DISTRICT assumes no risk for any loss or damage to personal property.

Additionally, employees may not possess or display any property that may be viewed as inappropriate or offensive on CAPTIVA EROSION PREVENTION DISTRICT premises.

6.9 Use of Company Property

Company property refers to anything owned by the company: physical, electronic, intellectual, or otherwise. The use of company property is for business necessity only.

When materials or equipment are assigned to an employee for business, it is the employee's responsibility to see that the equipment is used properly and cared for properly. However, at all times, equipment assigned to the employee remains the property of the Agency and is subject to reassignment and/or use by the Agency without prior notice or approval of the employee.

This includes, but is not limited to, computer equipment and data stored thereon, voicemail, records and employee files.

CAPTIVA EROSION PREVENTION DISTRICT has created specific guidelines regarding the use of company equipment. Below is a list of employee responsibilities and limitations with regards to company property.

Personal Use Of Company Property:

Company property is not permitted to be taken from the premises without proper written authority from the CEPD Administrator.

Company Tools:

All necessary tools are furnished to employees in order to assist them in their required duties. Each employee is, in turn, responsible for these tools. Tools damaged or stolen as a result of an employee's negligence will, to the extent permitted by federal, state and local law, be charged to the employee.

Care Of Company Property:

Office areas should be kept neat and orderly and all equipment should be well-maintained. The theft, misappropriation, or unauthorized removal, possession, or use of company property or equipment is expressly prohibited.

Any action in contradiction to the guidelines set herein may result in disciplinary action, up to and including termination of employment.

6.10 Smoking

CAPTIVA EROSION PREVENTION DISTRICT provides a smoke-free environment for its employees, clients and visitors. Smoking, including the use of e-cigarettes and vaporizers, is prohibited throughout the workplace. We have adopted this policy because we have a sincere interest in the health of our employees and in maintaining pleasant working conditions.

6.11 Visitors In The Workplace

To ensure the safety and security of CAPTIVA EROSION PREVENTION DISTRICT and its employees, only authorized visitors are permitted on Agency premises and in the Agency office.

6.12 Computer, Email And Internet Usage

Computers, email and the Internet allow CAPTIVA EROSION PREVENTION DISTRICT employees to be more productive. However, it is important that all employees use good business judgment when using CAPTIVA EROSION PREVENTION DISTRICT's electronic communications systems (ECS).

Standards Of Conduct And ECS:

CAPTIVA EROSION PREVENTION DISTRICT strives to maintain a workplace free of discrimination and harassment. Therefore, CAPTIVA EROSION PREVENTION DISTRICT prohibits the use of the Agency's ECS for bullying, harassing, discriminating, or engaging in other unlawful misconduct, in violation of the Agency's policy against discrimination, bullying, threats of violence of any kind and harassment.

Copyright And Other Intellectual Property:

Respect all copyright and other intellectual property laws. For the Agency's protection as well as your own, it is critical that you show proper respect for the laws governing copyright, fair use of copyrighted material owned by others, trademarks and other intellectual property, including the Agency's own copyrights, trademarks and brands. Employees are also responsible for ensuring that, when sending any material over the Internet, they have the appropriate distribution rights.

CAPTIVA EROSION PREVENTION DISTRICT purchases and licenses the use of various computer software for business purposes and does not own the copyright to this software or its related documentation. Unless authorized by the software developer, CAPTIVA EROSION PREVENTION DISTRICT does not have the right to reproduce such software for use on more than one computer.

Employees may only use software according to the software license agreement. CAPTIVA EROSION PREVENTION DISTRICT prohibits the illegal duplication of software and its related documentation.

ECS Guidelines:

The following behaviors are examples of previously stated or additional actions and activities under this policy that are prohibited:

Sending or posting discriminatory, harassing, violent, bullying or threatening messages or images about coworkers, the public or the Agency that violate the Agency's policy against discrimination, violence, bullying and harassment.

Stealing, using or disclosing someone else's code or password without authorization.

Pirating or downloading Agency-owned software without permission.

Sending or posting the Agency's confidential material, trade secrets, or non-public proprietary information outside of the Agency. *Wages and other conditions of employment are not considered confidential material.*

Violating copyright laws and failing to observe licensing agreements.

Participating in the viewing or exchange of pornography or obscene materials.

Sending or posting messages that threaten, intimidate, bully, coerce or otherwise interfere with the job performance of fellow employees.

Attempting to break into the computer system of another organization or person.

Refusing to cooperate with a security investigation.

Using the Internet for gambling or any illegal activities.

Sending or posting messages that disparage another organization's products or services.

Passing off personal views as representing those of CAPTIVA EROSION PREVENTION DISTRICT.

Privacy And Monitoring:

Computer hardware, software, email, Internet connections, and all other computer, data storage or ECS provided by CAPTIVA EROSION PREVENTION DISTRICT are the property of CAPTIVA EROSION PREVENTION DISTRICT.

Employees have no right of personal privacy when using CAPTIVA EROSION PREVENTION DISTRICT's ECS. To ensure productivity of employees, compliance with this policy and with all applicable laws, including harassment and anti-discrimination laws, computer, email and Internet usage may be monitored.

This policy is not intended to restrict an employee's right to discuss, or act together to improve, wages, benefits and working conditions with co-workers or in any way restrict employees' rights under the National Labor Relations Act.

Violations of this policy may result in disciplinary action, up to and including termination of employment.

Questions or concerns related this policy should be directed to the HR Contact.

6.13 Company Supplies

Only authorized persons may purchase supplies in the name of CAPTIVA EROSION PREVENTION DISTRICT. No employee whose regular duties do not include purchasing shall incur any expense on behalf of CAPTIVA EROSION PREVENTION DISTRICT or bind CAPTIVA EROSION PREVENTION DISTRICT by any promise or representation without express written approval by the CEPD Administrator.

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7.TIMEKEEPING AND PAYROLL

7.1 Attendance And Punctuality

Absenteeism and tardiness place an undue burden on other employees and on the Agency. CAPTIVA EROSION PREVENTION DISTRICT expects regular attendance and punctuality from every employee. This means being in the workplace, ready to work, at your scheduled start time each day and completing your entire shift. Employees are also expected to return from scheduled meal and break periods on time.

All time off must be requested in writing, in advance, as outlined in the Agency's Paid/Personal Time Off (PTO) policy. If an employee is unexpectedly unable to report for work for any reason, he/she must directly notify the HR Contact as early as possible, and preferably prior to their scheduled starting time.

It is not acceptable to leave a voicemail message with the HR Contact, except in extreme emergencies. In cases that warrant leaving a voicemail message or when the HR Contact is unavailable, a follow up call must be made later that day. If an illness or emergency occurs during work hours, employees should notify the HR Contact as soon as possible.

Employees, who are going to be absent for more than one day, should contact the HR Contact on each day of their absence. The CEPD Administrator reserves the right to ask for a physician's statement in the event of a long term illness (three consecutive days) or multiple illnesses or injuries.

If an employee fails to notify the HR Contact after three consecutive days of absence, the CEPD Administrator will presume that the employee has voluntarily resigned. The CEPD Administrator will review any extenuating circumstances that may have prevented him/her from calling in before the employee is removed from payroll.

Should undue or recurrent absence and tardiness become apparent, the employee will be subject to disciplinary action, up to and including termination of employment.

This policy is not intended to restrict an employee's right to discuss, or act together to improve, wages, benefits and working conditions with co-workers or in any way restrict employees' rights under the National Labor Relations Act.

7.2 Timekeeping

It is the Agency's policy to comply with applicable laws that require records to be maintained of the hours worked by our employees.

Absent prior authorization for non-exempt employees, are not permitted to start work until their scheduled starting time or work past their scheduled ending time.

CAPTIVA EROSION PREVENTION DISTRICT strictly prohibits non-exempt employees from working off the clock for any reason.

Vacation days, sick days, holidays, and absences for jury duty, funeral/bereavement leave or training must be specifically recorded by each employee and provided to the HR Contact. It is the responsibility of each employee to submit his/her time records to the HR Contact.

Altering, falsifying, tampering with time records, or recording time on another employee's time record, may result in disciplinary action up to and including termination of employment.

7.3 Paydays

CAPTIVA EROSION PREVENTION DISTRICT employees are paid on a bi-weekly basis. In the event that a regularly scheduled payday falls on a holiday, employees will be paid on the day preceding the holiday, unless otherwise required by state law.

Paychecks will not, under any circumstances, be given to any person other than the employee without written authorization. Paychecks may also be mailed to the employee's listed address or, upon advance written authorization, deposited directly into an employee's bank account.

Employees who elect payment through direct deposit will receive an itemized statement of wages when the Agency makes direct deposits. In the event of employee termination, the employee will receive his/her accrued pay in accordance with applicable federal, state and local laws.

7.4 Payroll Deductions

CAPTIVA EROSION PREVENTION DISTRICT makes deductions from employee pay only in circumstances permitted by applicable law. This includes, but is not limited to, mandatory deductions for income tax withholding and Social Security and Medicare contributions as well as voluntary deductions for health insurance and other related contributions.

If you believe that an improper deduction has been made from your pay, raise the issue with the HR Contact immediately. The CEPD Administrator will promptly investigate. If the investigation reveals that you were subjected to an improper deduction from pay, you will be reimbursed promptly.

DRAFT

Monitoring Checklist

Date: 5/22/2020

Inspector: JOHN RIEGERT

Provide Location and Notes for each condition observed.

- o Narrow Beach Width:

NOTED AT GULF WAYS ASSOC, ACCESS LESS THAN FIVE FEET BETWEEN DUNE AREA AND MEAN HIGH TIDE LINE (FIGURE 6)

- o Escarpments:

HIGH WINDS AND TIDAL RANGE AFFECTED COASTLINE, MEASUREMENTS TAKEN PROVIDED ON NEXT PAGE. NOAA FORECAST ATTACHED (FIGURE 1)

- o Debris:

NONE COLLECTED

- o Destruction to Dunes or Wildlife:

SEE NARROW BEACH WIDTH - DUNE VEGETATION EXPOSED (FIGURE 7)

- o Invasive Species:

NOT ASSIGNED FOR THIS DAY

- o Seawalls:

NOT ASSIGNED FOR THIS DAY

- o Mangroves:

NOT ASSIGNED FOR THIS DAY

- o Seagrass Beds:

NOT ASSIGNED FOR THIS DAY

- o Unauthorized Signage (ex. Realty signs)

MANY PROPERTIES HAVE BEGUN POSTING NEW "PRIVATE PROPERTY" SIGNS IN PROTECTED DUNE AREA (FIGURE 10)

- o Fish Kills:

NONE

- o Harmful Algal Blooms:

NONE

Beach Width Observations 5/22/2020

Measure and Log beach width from dune protection area poles to Mean High Tide line at inspection locations outlined in the Monitoring SOP

ALL MEASUREMENTS ARE APPROXIMATE

MEASUREMENTS BEGIN AT BLIND PASS AND PROGRESS NORTH TO REDFISH PASS. (MHT = MEAN HIGH TIDE LINE)

ESCARPMENT #1: (FIGURE 4)

295' LONG 3' TO MHT 6' TO DUNE

ESCARPMENT #2: (FIGURE 5)

385' LONG <1' TO MHT 10' TO DUNE

ESCARPMENT #3: (FIGURE 6)

410' LONG 4' TO MHT <1' TO DUNE

EXPOSED DUNE VEGETATION

ESCARPMENT #4: (FIGURE 11)

155' LONG 2' TO MHT 32' TO DUNE

Stakes 1 - 6 are placed 10' apart in escarpment figures

Vehicle Operation Log

Date: 5/22/2020

Operator: JOHN RIEGERT

MOTE BCRS Report: _____

Hours In and Out: 36.4-41.4

Time In and Out: 8am

Fuel Level: FILLED WHEN RETURNED

Oil: GOOD

Vehicle Condition:

PARKING BRAKE BROKEN

Parking Lot Condition:

GOOD, DOES NOT NEED GRADING AT THIS TIME

Accessibility Condition:

GOOD, MOBIMAT LEVEL AND IN PLACE

Lavatory Condition:

MAINTAINED DURING ATTENDANT DUTIES

Pay Station Meter Condition:

MAINTAINED DURING ATTENDANT DUTIES

Monitoring Checklist

Date: 5/23/2020

Inspector: JOHN BIEGERT

Provide Location and Notes for each condition observed.

- o Narrow Beach Width:
CONTINUED FROM 5/22 ON NEXT PAGE
- o Escarpments:
CONTINUED FROM 5/22 ON NEXT PAGE
- o Debris:
NONE COLLECTED
- o Destruction to Dunes or Wildlife:
NONE OBSERVED
- o Invasive Species:
NOT ASSIGNED FOR THIS DAY
- o Seawalls:
NOT ASSIGNED FOR THIS DAY
- o Mangroves:
NOT ASSIGNED FOR THIS DAY
- o Seagrass Beds:
NOT ASSIGNED FOR THIS DAY
- o Unauthorized Signage (ex. Realty signs)
"PRIVATE PROPERTY" SIGNAGE
- o Fish Kills:
NONE
- o Harmful Algal Blooms:
NONE

Beach Width Observations

5/23/2020

Measure and Log beach width from dune protection area poles to Mean High Tide line at inspection locations outlined in the Monitoring SOP

ALL MEASUREMENTS ARE APPROXIMATE

ESCARPMENT #5: (FIGURE 12)

280' LONG <1' TO MHT 15' TO DUNE

ESCARPMENT #6: (FIGURE 13)

310' LONG 2' TO MHT 16' TO DUNE

ESCARPMENT #7: (FIGURE 16)

565' LONG <1' TO MHT 10' TO DUNE

ESCARPMENT #8: (FIGURE 17)

190' LONG <1' TO MHT 25' TO DUNE

Stakes 1 - 6 are placed 10' apart in escarpment figures

Vehicle Operation Log

Date: 5/23/2020

Operator: JOHN RIEGERT

MOTE BCRS Report: _____

Hours In and Out: 41.4 - 45.2

Time In and Out: 8am

Fuel Level: 1/2 TANK

Oil: GOOD

Vehicle Condition:

PARKING BRAKE

Parking Lot Condition:

GOOD

Accessibility Condition:

GOOD

Lavatory Condition:

MAINTAINED DURING ATTENDANT DUTIES

Pay Station Meter Condition:

MAINTAINED DURING ATTENDANT DUTIES

Monitoring Checklist

Date: 5/25/2020 Inspector: JOHN RIEGERT

Provide Location and Notes for each condition observed.

- Narrow Beach Width:
CONTINUED FROM 5/23 ON NEXT PAGE
- Escarpments:
CONTINUED FROM 5/23 ON NEXT PAGE
- Debris:
NONE COLLECTED
- Destruction to Dunes or Wildlife:
~~None observed~~
GOLF CARTS PARKED IN PROTECTED DUNES
AT REDFISH PASS
- Invasive Species:
NOT ASSIGNED FOR THIS DAY
- Seawalls:
NOT ASSIGNED FOR THIS DAY
- Mangroves:
NOT ASSIGNED FOR THIS DAY
- Seagrass Beds:
NOT ASSIGNED FOR THIS DAY
- Unauthorized Signage (ex. Realty signs)
"PRIVATE PROPERTY" SIGNAGE
- Fish Kills:
NONE
- Harmful Algal Blooms:
NONE

Beach Width Observations

5/25/2020

Measure and Log beach width from dune protection area poles to Mean High Tide line at inspection locations outlined in the Monitoring SOP

ALL MEASUREMENTS ARE APPROXIMATE

ESCARPMENT #9: (FIGURE 24)

4130' LONG < 1' TO MHT 30-100' TO DUNE
LITTORAL DRIFT FEATURE

ESCARPMENT #10: (FIGURE 28)

680' LONG 51' TO MHT 70' TO DUNE

TOTAL AFFECTED SHORELINE
7,400 FEET

ACTIVE SEA TURTLE NESTS ISLAND WIDE: 67

Stakes 1 - 6 are placed 10' apart in escarpment figures

Vehicle Operation Log

Date: 5/25/2020

Operator: JOHN RIEGERT

MOTE BCRS Report: _____

Hours In and Out: ~~45.2 - 48.3~~ 45.2 - 48.3

Time In and Out: _____

Fuel Level: FILLED WHEN RETURNED

Oil: GOOD

Vehicle Condition:

PARKING BRAKE

Parking Lot Condition:

GOOD

Accessibility Condition:

GOOD

Lavatory Condition:

MAINTAINED DURING ATTENDANT DUTIES

Pay Station Meter Condition:

MAINTAINED DURING ATTENDANT DUTIES

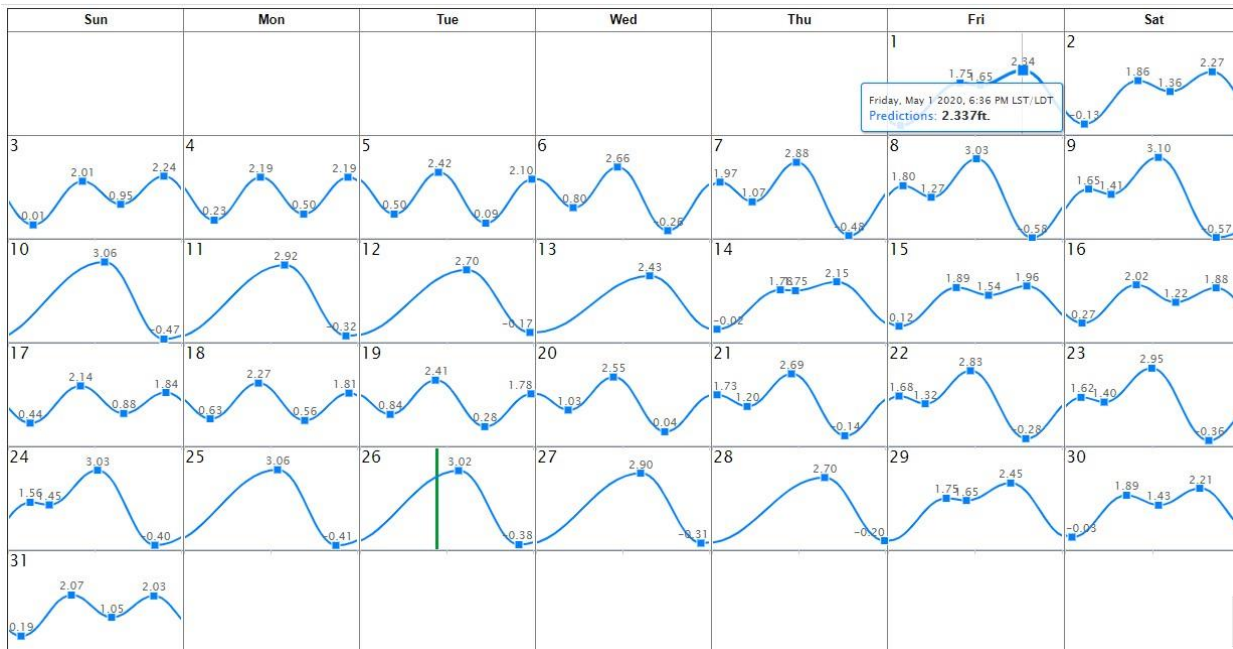


Figure 1: NOAA Predictive forecast of Tidal Ranges for Captiva during the month of May 2020. Measurements are approximate and are provided with the most recent data of request (Green Bar on Calendar).



Figure 2: South view of Blind Pass



Figure 3: North View of Blind Pass



Figure 4: Escarpment #1



Figure 5: Escarpment #2



Figure 6: Escarpment #3



Figure 7: Escarpment #3 Showing exposed root systems of Dune Vegetation



Figure 8: South view Gulf Ways Association Access



Figure 9: North view Gulf Ways Association Access



Figure 10: Example of "Private Property" Signage and furniture in protected dune area



Figure 11: Escarpment #4



Figure 12: Escarpment #5



Figure 13: Escarpment #6



Figure 14: South view Tween Waters Inn



Figure 15: North view Tween Waters Inn



Figure 16: Escarpment #7



Figure 17: Escarpment #8



Figure 18: North view Andy Rosse Lane



Figure 19: South view Andy Rosse Lane



Figure 20: North view Alison Hagerup Beach Park



Figure 21: South view Alison Hagerup Beach Park



Figure 22: North view South Seas Stop 1



Figure 23: South view South Seas Stop 1



Figure 24: Escarpment #9



Figure 25: Escarpment #9 Littoral Drift feature ridges from Swash and Backwash of waves angled to coastline.



Figure 26: North view South Seas Stop 2



Figure 27: South view South Seas Stop 2



Figure 28: Escarpment #10



Figure 29: North view Redfish Pass



Figure 30: South view Redfish Pass

**Economic Study and Benefit Analysis for
the Proposed Captiva Beach Maintenance Project**

**Submitted to
The Captiva Erosion Prevention District
11513 Andy Rosse Lane, Unit 4
P.O. Box 365, Captiva, Florida 33924**

By

William B. Stronge Ph.D. Professor Emeritus of Economics, Boca Raton, Florida

Gary L. Jackson, Ph.D., Consulting Economist, Cape Coral, Florida

December 1, 2017

jestronge@msn.com

gljackson5@comcast.net

This proposal is written in response to the Request for Proposal for Economic and Benefits Analysis Services for the Proposed Captiva Beach Maintenance Project issued by the Captiva Erosion Prevention District on November 3, 2017.

This proposal contains the following sections: Project Overview, Methodology and Cost Details.

Project Overview

The Proposed Beach Renourishment Project will generate an enhancement of property values beyond the levels they would have attained in the absence of the Project. To the extent that properties are better protected from erosion and storm damage by the Project their values will increase. In addition, to the extent to which properties are adjacent or close to a recreational beach that is enhanced, their values will also increase. These benefits are referred to as the storm protection benefit and the recreation benefit.

The Proposed Beach Renourishment Project will provide these two types of benefits. The Economic Study will project these benefits in advance of the project and apportion them to benefitting properties on the island. These benefit shares will be used to determine assessments for the properties that will cover the local share of the project costs after grants have been received from other interested governments including, Lee County, the State of Florida and the Federal Government.

Methodology

The gulf-front beach on Captiva was restored in a major project undertaken by the CEPD in 1988-89. This project established the general economic study and benefits methodology that has been followed in the maintenance renourishment projects that have been undertaken on a periodic basis ever since. Successive Boards of the CEPD have made adjustments to the methodology as needed.

The methodology has a number of desirable features. First, the taxpayers of the island have accepted the methodology, since they have approved bonds backed by assessments based on the methodology in a series of referenda over a period of twenty-five years. Second, the original methodology was submitted to a court as part of a bond validation process and was sustained by the judge's ruling validating the bond. Third, the methodology is derived from the methodology used by the United States Army Corps of Engineers in determining the eligibility of beach projects for federal funding. A project is deemed to be eligible if the value of the benefits exceeds the costs.

Storm Protection Benefits:

Project benefits associated with storm protection are computed for properties that front on the Gulf of Mexico. Storm protection benefits are computed by the District's engineer and a benefit analysis is undertaken collaboratively between the engineer and economist. The storm protection benefit to a property represents the difference between the values of expected property losses if the project is constructed compared to the value of losses if the project is not constructed.

For the purpose of determining project benefits, the enabling legislation of the CEPD requires that Captiva properties be grouped into areas and zones. Areas are relatively large groups of properties where CEPD projects have been undertaken in the twelve months prior to project construction. Zones are smaller division of areas which are characterized by the same degree of beach erosion and gradient of the beach profiles.

The entire gulf-front of Captiva is grouped into a single area because at the anticipated time of the proposed renourishment Project, no CEPD project will have been constructed in the preceding twelve months.

The storm protection benefits will be computed for different beach zones which are delineated based on erosion conditions on the different beach areas and their vulnerability to storm damage. The 2013 Project consisted of 7 different beach zones. The storm protection benefits are computed by the District's professional engineer and the economist. These benefits reflect the projected specification selected by the CEPD Board.

Because Dr. Stronge has worked with the CEPD Engineers on the storm protection analyses for the 1988-89 Restoration Project and the various Beach Maintenance Projects that have been undertaken by the CEPD ever since, he has a detailed knowledge of their history that will be useful in developing the storm protection benefits for the Proposed Beach Maintenance Project.

Recreational Benefits

Recreational benefits consist of the recreational value of the beach that is created once the beach renourishment Project is completed. Unlike the storm protection benefits, the recreational benefits flow to all properties on Captiva regardless of whether they are on the Gulf or not.

The recreational value of the beach is obtained from detailed surveys of Captiva beach users. The primary determinant of recreational value is beach usage. Properties which send, or can send, relatively large numbers of beach users onto the beach receive relatively greater recreational benefits than do properties which send relatively few beach users onto the beach. The survey of beach users identifies the type of property where overnight visitors are lodging. Properties are classified into single family, multifamily, condominiums, interval properties and hotels. Previous surveys of beach users have indicated that the longer people occupied properties on the island, the less often they went to the beach as a fraction of their

length of stay. Visitors to the island for a weekend usually visited the beach each day; those on the island for a week usually visited the beach on 5 or 6 days; those on the island for a month usually visited the beach every two or three days; those spending a month or more, on the island usually visited the beach less frequently and people whose primary residence was on the island visited the beach relatively rarely. This finding resulted in hotels generating the greatest use of the beach, interval properties the second greatest use and condominiums the third greatest use. Use was much less from single-family properties and small multifamily properties.

Recently due to growth of vacation rentals by owner (VRBO) and vacation real estate agencies, there have been a significant number of beach goers staying in rental properties that had not been identified as vacation rentals in the past. The Lee County Property Appraiser has identified a substantial number of properties that were once classified as single family but have been reclassified as multi-family. Many of these properties are large and contain more than one housing unit. Internet advertising also makes it much more possible to identify single family properties that are available as short term vacation rentals.

The beach survey that will be undertaken will measure the extent of recreational use by vacation rentals and multifamily properties. Beach users will be shown maps to assist in identifying where they are staying or living on the island and the questionnaire will be updated to allow for subcategories of single family and multifamily properties.

Project Scope

The Economic Study and Benefit Analysis has three phases:

Phase I: Winter Survey of Beach Users

A winter recreational beach survey of over 400 Captiva Beachgoers will be conducted during the months of February and March 2018. One of the principals in our team lives in Cape Coral and he will manage and supervise the beach survey which will be conducted over an extended period of time by local interviewers. In the past, the interviews have been conducted during a short period, usually a week. This has made the survey sensitive to unusually cold or wet weather. On one occasion, there was even an episode of “red tide” during the interview period.

Interviews will be conducted along the entire length of coastline on the Captiva Gulf-front, which has been traditionally divided into five beach segments: South Seas, Hagerup Beach, Village, Tween Waters-Gold Coast, and Turner Beach. The most intensive beach use occurs in the public beaches (Hagerup and Turner) but care will be taken to ensure adequate coverage of the other beaches in the survey.

The same questionnaire ~~will be used~~ as was used in past surveys will be suitably modified to obtain greater detail on where the respondent is living or staying on the island. Data on the respondent’s beach experience on the day of the interview including the value placed on the beach visit -and- their geographical origin will be collected. These data will be used to determine the recreational benefits of the Proposed Beach Maintenance Project.

Non-residents of the island will be asked about the purpose of their visit and their party size, as well as their expenditures on Captiva and elsewhere in Lee County if they are non-residents of the county. Out-of-state residents will be asked about visits they are making to other parts of Florida during their time in the state. These data will be used to estimate the economic impact of beach tourism on Captiva, on Lee County and on Florida.

Estimates of the number of winter beach users will be made by counting the number of users in each beach segment on a rotating basis during the period of the winter survey and relating the counts to counts from a beachcam on Captiva, Sanibel or Fort Myers Beach. These counts will be extrapolated to the full year.

A report entitled Recreational Use of Captiva's Beaches and Economic Impact will be ready for presentation to the CEPD Board of Commissioners by the end of May 2018.

We will attend a meeting to present the report, most likely in June 2018.

Phase II: Analysis of the Benefits of the Proposed Beach Maintenance Project A database of Captiva properties will be developed using the NAL File submitted by Lee County Property Appraiser to the Florida Department of Revenue. The database will include the DOR land use code and just value for each property. A preliminary NAL file is submitted to the Department in August and a final file is submitted in October. The final 2017 file will be used until August 2018 when it will be updated using the preliminary 2018 file.

Each property's share of recreational benefits will be computed using the results of the beach survey of recreational use. Storm damage prevention benefits will be obtained from the District Engineer for the beach zones along the gulf-front and these will be distributed to the individual properties in the zone using their shares of the total just value in the zone. The storm damage benefits analysis will be undertaken in collaboration with the CEPD engineer.

A report entitled Draft Benefit Analysis of the Proposed Captiva Beach Maintenance Project will be prepared for submission to the CEPD Board by August 31, 2018. A Spreadsheet of the Tentative Apportionments By Property will also be prepared for submission as well as A Memorandum of Potential Issues.

We will attend a meeting to present the report and other documents, most likely in September 2018. Thereafter, the Benefit Analysis will be finalized, and the land uses and just values from the Final 2018 NAL file will be incorporated. This will be accomplished by October 31, 2018.

A Tentative Apportionment Roll of the Costs of the Proposed Captiva Beach Maintenance Project. will be prepared. The roll will show the anticipated assessment to be levied against each property and the basis for the assessment including the share of storm protection and recreation benefits, as well as the beach zone and recreation category to which the property belongs.

A referendum to approve a bond backed by assessments levied against benefitting properties is anticipated for Spring 2019. We will attend public hearings in connection with the referendum.

Phase III: Final Report and Assessment Roll

The Tentative Apportionment Roll will be updated into a Final Apportionment Roll when the CEPD Engineer declares the Project to be complete. The Final Roll will use the most up to date SA119 Roll

available from the Lee County Property Appraiser, as well as the most recent NAL file. It will be based on the final costs of the project and any anticipated grants to the Project.

We will attend any public meetings and hearings.

Cost Details

Details of our costs are presented in the attached spreadsheet.

Phase 1: Winter Recreational Beach User Survey

		-----'			
		Ph. D. Economist	Survey Supervisor	Surveyors Counters	Assistant
a.	Survey Design	6			
b.	Count/Interview	12	40	160	
c.	Data entry				12
d.	Analysis	16			
e.	Report Writing	12			4
f.	Meeting with Board	12			
Sub-total Hours		58	40	160	16
Sub-total Dollars = Hours x Rate		\$11,600.00	\$2,000.00	\$4,000.00	\$320.00

Task 2: Benefit Analysis & Tentative Apportionment

a.	NAL Database	4			
b.	Tentative Apportionment Roll	12			4
c.	Meetings with Engineer	4			
d.	Report Writing	16			4
e.	Meetings with Board/Public Hearing	24			
Sub-total Hours without Discount		60			8
Sub-total Dollars = Hours x Rate		\$12,000.00	\$0.00	\$0.00	\$160.00

Task 3: Final Apportionment Roll and Report

a.	Final Apportionment Roll	12			4
b.	Report Writing	12			4
c.	Meetings with Board/Public Hearing	24			
Sub-total Hours without Discount		48			8
Subtotal Dollars = Hours x Rate		\$9,600.00	\$0.00	\$0.00	\$160.00
Total Hours		166	40	160	32
Adjusted Hours for Meeting Discount 50%		136	40	160	32
Hourly Rates		\$200.00	\$50.00	\$25.00	\$20.00

Total Total Cost \$27,200.00 \$2,000.00 \$4,000.00 \$640.00

Note: Both economists will attend Board Meetings and Hearing at a discount of 50 percent. this will provide for succession in the future.

Total Hours	Total Costs
6	
212	
12	
16	
16	
12	
274	
	\$17,920.00
4	
16	
4	
20	
24	
68	
	\$12,160.00
16	
16	
24	
56	
	\$9,760.00
398	
368	
	\$33,840.00