

**Coral Springs
Improvement District**

Agenda

January 24, 2022



Coral Springs Improvement District

January 14, 2022

Board of Supervisors
Coral Springs Improvement District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Coral Springs Improvement District will be held Monday, January 24, 2022, at 4:00 p.m. at the District Offices, 10300 NW 11th Manor, Coral Springs, Florida. In order to comply with CDC guidelines on social distancing due to Covid-19, members of the public can attend via conference call by dialing 1-646-838-1601, meeting ID 344075276#. Following is the advance agenda for the meeting.

1. Call to Order
2. Approval of the Minutes of the December 20, 2021 Meeting
3. Audience Comments
4. Acceptance of Financial Audit for Fiscal Year 2021
5. Financials for December 2021
6. Consideration of Encroachment Agreements
 - A. 8542 NW 7th Street
 - B. 1188 NW 117th Way
7. Consideration of Permits
 - A. Request to Extend Permits 2019-4 and 2019-4A (Logar Village)
 - B. Permit 2021-4, SR 869/West Atlantic Boulevard
 - C. Permit 2022-1, 651 N. University Drive
 - D. Permit 2022-2, 9750 W. Atlantic Boulevard
8. Consideration of a Supplemental Agreement to the Contract with Quest for Management and Operating Services for the Proposed Social Media Platforms through December 2021
9. Consideration of Work Authorization #201 for Site 15 Bank Assessment & Design for a total Cost of \$113,436
10. Engineer's Report
11. Staff Reports
 - A. Manager – Ken Cassel
 - B. Department Reports
 - Operations – David McIntosh
 - Utilities Update – Joe Stephens
 - Utility Billing Customer Service Report – Dave Berringer
 - Water – Christian McShea
 - Wastewater – Tom Kedrierski
 - Stormwater – Shawn Frankenhauser
 - Field – Curt Dwigins
 - Maintenance Report – Pedro Vasquez
 - Human Resources – Jan Zilmer
 - Motion to Accept Department Reports



Coral Springs Improvement District

- C. Attorney
- 12. Supervisors' Requests
- 13. Adjournment

Any supporting documents not included in the agenda package will be distributed at the meeting. If you have any questions prior to the meeting, please contact me.

Sincerely,

A handwritten signature in black ink that reads "Kenneth Cassel". The signature is written in a cursive style.

Kenneth Cassel/sd
District Manager

cc: District Staff
Terry Lewis
Seth Behn
Rick Olson
Beverley Servé
Stephen Bloom

Second Order of Business

**MINUTES OF MEETING
CORAL SPRINGS
IMPROVEMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Coral Springs Improvement District was held Monday, December 20, 2021 at 4:00 p.m. at the District Office at 10300 NW 11th Manor, Coral Springs, Florida.

Present and constituting a quorum were:

Martin Shank	President
Len Okyn	Vice President
Chuck Sierra	Secretary

Also present were:

Ken Cassel	District Manager
Seth Behn	District Attorney
David McIntosh	Director of Operations
Joe Stephens	Director of Utilities (Via Telephone)
Marta Rubio	Director of Finance and Accounting
Jan Zilmer	Human Resources (Via Telephone)
Rick Olson	District Engineer
Shawn Frankenhauser	Stormwater Department (Via Telephone)
Curt Dwiggin	Field Department (Via Telephone)
Christian McShea	Water Department (Via Telephone)
Mike Hosein	Wastewater Department (Via Telephone)
David Berringer	Utility Billing and Customer Service
Pedro Vazquez	Maintenance Department (Via Telephone)

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order

Mr. Cassel called the meeting to order at 4:00 p.m. and called the roll.

SECOND ORDER OF BUSINESS

**Approval of the Minutes of the
November 15, 2021 Meeting**

There being no questions or comments,

On MOTION by Mr. Okyn seconded by Mr. Sierra with all in favor, the minutes of the November 15, 2021 meeting were approved.

THIRD ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Financials for November 2021

Ms. Rubio reported the following:

- The District has collected 78% of the assessments to date.
- The District has already spent 60% of what was budgeted for the purchase of aquatic chemicals. Mr. Frankenhauser explained due to supply issues impacted by the pandemic, they purchased the chemicals now instead of in May of 2022.

On MOTION by Mr. Okyn seconded by Mr. Sierra with all in favor the November 2021 financials were approved.

FIFTH ORDER OF BUSINESS

Consideration of Amendment to Shenandoah Contract 2016-01 to Allow for an Additional Larger Tank During the 2021/2022 Contract Period

Mr. Hosein reviewed the amendment to the Shenandoah contract.

On MOTION by Mr. Okyn seconded by Mr. Sierra with all in favor the amendment to the Shenandoah contract 2016-01 to allow for an additional larger tank during the 2021/2022 contract period was approved.

SIXTH ORDER OF BUSINESS

Consideration of a Request by Staff for Board Approval of a Contract with Waco Filters Corp for the Purchase of Cartridge Filters, Piggybacking Off the Terms of the Contract with Palm Beach County Including any Renewals or Extensions

The contract with Waco Filters Corp was reviewed.

On MOTION by Mr. Okyn seconded by Mr. Sierra with all in favor the contract with Waco Filters Corp for the purchase of cartridge filters, piggybacking off the terms of the contract with Palm Beach County, including any renewals or extensions, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Staff Request to Ratify Change Order #1 to the Envirowaste Contract (Staff Agreed to the Change Order due to the Urgent Nature of Work. The Change Order Entails Installing Three Liners in Basin 16 to Resolve the Misalignments and Sinkholes. Envirowaste was Already Mobilized in the Area.)

Mr. Dwiggins provided an overview of the change order to be ratified.

On MOTION by Mr. Okyn seconded by Mr. Sierra with all in favor Change Order #1 to the Envirowaste contract was ratified.

EIGHTH ORDER OF BUSINESS

Consideration of Request by Staff for Board Approval of a Contract with Water Systems Optimization (WSO) to Conduct a Water Loss Control Master Plan for the District in the Amount of \$132,640, Piggybacking Off the Metropolitan Government of Nashville and Davidson County Contract for Leak Detection Program

Discussion ensued regarding the possibility of splitting the costs in two parts by approving the leak detection first.

On MOTION by Mr. Sierra seconded by Mr. Okyn with all in favor contracting Water Systems Optimization to perform leak detection was approved at a cost not to exceed \$45,000.

NINTH ORDER OF BUSINESS

Consideration of Work Authorizations

A. Work Authorization #194 for House Bill 53 Needs Assessment for a Total Cost of \$19,888

Mr. Olson reviewed the work associated with Work Authorization #194, which is for a report required under House Bill 53.

On MOTION by Mr. Okyn seconded by Mr. Sierra with all in favor Work Authorization #194 for House Bill 53 needs assessment was approved for a total cost of \$19,888.

B. Work Authorization #198 for Site 7 Canal Bank Stabilization Design and Site 8 Canal Bank Stabilization Design and Construction for Total Cost of \$422,552

Mr. Olson reviewed the work associated with Work Authorization #198.

On MOTION by Mr. Sierra seconded by Mr. Okyn with all in favor Work Authorization #198 for Site 7 canal bank stabilization design and Site 8 canal bank stabilization design and construction was approved at a total cost of \$422,552.

C. Work Authorization #199 for Pump Stations 1&2 – LP Gas Tank Replacement for a Total Cost of \$108,971

Dr. Shank questioned why sales tax is included in the costs. Mr. Olson explained it is because they are subcontracting with Sungas Petroleum Services.

On MOTION by Mr. Sierra seconded by Mr. Okyn with all in favor Work Authorization #199 for Pump Stations 1&2-LP gas tank replacement was approved at a total cost of \$108,971.

D. Work Authorization #200 for Pump Stations 1&2 – Trash Rack Bracket Replacement for a Total Cost of \$108,593

Mr. Frankenhauser explained the need to replace the brackets on the pump stations.

On MOTION by Mr. Sierra seconded by Mr. Okyn with all in favor Work Authorization #200 for Pump Stations 1&2 trash rack bracket replacement was approved at a total cost of \$108,593.

TENTH ORDER OF BUSINESS

Engineer's Report

Mr. Olson reviewed his report, a copy of which is attached hereto and made a part of the public record.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. Manager - Ken Cassel

Mr. Cassel stated he has not heard back from the City of Coral Springs. He expects to hear from them after the new year.

B. Department Reports

• **Operations – David McIntosh**

Mr. McIntosh reported the following:

- They have been working with Quest to prepare for the referendum as well as looking at mission and vision statements. Last week they looked at options for a new CSID logo. They are also looking at social media policies.
- They are working with C3 on a new cybersecurity policy.

• **Utilities Update – Joe Stephens**

Mr. Stephens reported he has been working on grants with RMPK and Broward County Emergency Division to get the District's projects on the LMS list.

• **Utility Billing Customer Service Report – Dave Berringer**

Mr. Berringer reviewed his report, a copy of which is attached hereto and made part of the public record.

• **Water – Christian McShea**

Mr. McShea reviewed his report, a copy of which is attached hereto and made part of the public record.

• **Wastewater – Mike Hosein**

Mr. Hosein reviewed his report, a copy of which is attached hereto and made part of the public record.

• **Stormwater – Shawn Frankenhauser**

Mr. Frankenhauser reviewed his report, a copy of which is attached hereto and made part of the public record.

• **Field – Curt Dwiggin**

Mr. Dwiggin reviewed his report, a copy of which is attached hereto and made part of the public record.

• **Maintenance Report – Pedro Vasquez**

Mr. Vasquez reviewed his report, a copy of which is attached hereto and made part of the public record.

- **Human Resources – Jan Zilmer**

Mr. Zilmer reported December 22, 2021 is the last payroll for the year. He reminded managers to make sure the times submitted are correct.

- **Motion to Accept Department Reports**

On MOTION by Mr. Okyn seconded by Mr. Sierra with all in favor, the Department Reports were accepted.

C. Attorney

Mr. Behn discussed a case involving a Chapter 298 drainage district in Martin County regarding assessments challenged by the water improvement district.

SEVENTEENTH ORDER OF BUSINESS Supervisors’ Requests

The Board wished everyone Happy Holidays.

EIGHTEENTH ORDER OF BUSINESS Adjournment

There being no further business,

On MOTION by Mr. Okyn seconded by Mr. Sierra with all in favor the meeting was adjourned.

Kenneth Cassel
Assistant Secretary

Dr. Martin Shank
President

Fourth Order of Business

Coral Springs Improvement District

Basic Financial Statements
For the Year Ended September 30, 2021



Coral Springs Improvement District**Table of Contents**

Independent Auditor's Report	1-3
Management's Discussion and Analysis (Not Covered by Independent Auditor's Report)	4-8
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Balance Sheet - Governmental Fund	11
Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position	12
Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Fund	13
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance of the Governmental Fund to the Statement of Activities	14
Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual - General Fund	15
Statement of Net Position - Proprietary Fund	16
Statement of Revenues, Expenses and Change in Net Position - Proprietary Fund	17
Statement of Cash Flows - Proprietary Fund	18-19
Notes to Basic Financial Statements	20-31
Required Supplemental Information	
Schedule of Changes in the Net OPEB Liability and Related Ratios	32
Schedule of District Contributions	33
Other Financial Information	
Schedule of Operating Expenses by Department - Proprietary Fund	34

Coral Springs Improvement District**Table of Contents
(Continued)**

Other Reports of Independent Auditor's

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i>	35-36
Independent Auditor's Report to District Management	37-40
Independent Accountant's Report on Compliance with Section 218.415, Florida Statutes	41



INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Coral Springs Improvement District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Coral Springs Improvement District (the "District") as of and for the year ended September 30, 2021, 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 standard 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.

CPA's + Trusted Advisors

Coral Springs Improvement District

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and budgetary comparison of the General Fund 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 4 through 8 and schedules of changes in the net OPEB liability and related ratios and district contributions on pages 32 and 33 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of operating expenses by department - proprietary fund on page 34 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of operating expenses by department - proprietary fund is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Coral Springs Improvement District

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2022 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.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 11, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Coral Springs Improvement District
Management's Discussion and Analysis
September 30, 2021**

Our discussion and analysis of Coral Springs Improvement District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2021:

- The District's total assets and deferred outflows of resources exceeded total liabilities by \$ 59,714,871 (net position), of which \$ 32,969,337 was unrestricted.
- Governmental activities revenues totaled \$ 3,829,200, including assessments of \$ 3,615,676 and intergovernmental income of \$ 143,754, while governmental activities expenses totaled \$ 1,665,585. Business-type revenues totaled \$ 14,217,300, including charges for services of \$ 14,120,371 and interest income of \$ 45,758. Business-type expenses totaled \$ 14,410,033.
- At September 30, 2021, the General Fund reported a fund balance of \$ 10,988,324, of which \$ 1,735,324 was unassigned.

Overview of the Financial Statements

The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. The government-wide financial statements present an overall picture of the District's financial position and results of operations. The fund financial statements present financial information for the District's major fund. The notes to basic financial statements provide additional information concerning the District's finances that are not disclosed in the government-wide or fund financial statements.

Government-Wide Financial Statements: The Government-wide financial statements are the statement of net position and the statement of activities. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and business-type activities and the change in net position. Governmental activities are primarily supported by property tax assessments. Business-type activities are supported by charges to the users of those activities, such as water and sewer services.

The statement of net position presents information on all assets and liabilities of the District, with the difference between assets, deferred inflow/outflows of resources and liabilities reported as net position. Net position is reported in three categories: 1) net investment in capital assets; 2) restricted and; 3) unrestricted. Assets, liabilities, and net position are reported for all governmental activities separate from the assets, liabilities, and net position of business-type activities.

**Coral Springs Improvement District
Management's Discussion and Analysis
September 30, 2021**

The statement of activities presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program. Revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities or business-type activities. Governmental activities financed by the District include physical environment and general government. Business-type activities financed by user charges include water and sewer services.

Fund Financial Statements: Fund financial statements present financial information for governmental funds and proprietary funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the fund, changes in current financial resources (revenues and expenditures), and current available resources. The enterprise fund financial statements provide information on all assets and liabilities of the fund, changes in the economic resources (revenues and expenses), and total economic resources.

Fund financial statements include a balance sheet and a statement of revenues, expenditures and change in fund balance for the governmental fund. A statement of revenues, expenditures, and change in fund balance - budget and actual, is provided for the District's General Fund. For enterprise funds, a statement of net position, a statement of revenues, expenses and change in net position, and a statement of cash flows are presented. Fund financial statements provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses and to comply with legal requirements.

The government-wide financial statements and the fund financial statements provide different pictures of the District. The government-wide financial statements provide an overall picture of the District's financial standing, split between governmental activities and business-type activities. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including buildings, land, machinery and equipment, construction-in-progress and infrastructure are reported in the statement of net position. All liabilities, including principal outstanding on bonds, and future employee benefits, obligated but not paid by the District, are included. The statement of activities includes a provision for depreciation of all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The fund financial statements provide a picture of the major funds of the District. In the case of governmental activities, outlays for long-lived assets are reported as expenditures and long-term liabilities, such as general obligations bonds, are not included in the fund financial statements. To provide a link from the fund financial statements to the government-wide financial statements, reconciliations are provided from the fund financial statements to the government-wide financial statements.

Notes to the Basic Financial Statements: The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statement can be on pages 20 through 31 of this report.

**Coral Springs Improvement District
Management's Discussion and Analysis
September 30, 2021**

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of financial position. The following table reflects the condensed government-wide statements of net position as of September 30, 2021 and 2020:

**Coral Springs Improvement District
Statements of Net Position**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 11,103,028	\$ 9,578,072	\$ 22,853,323	\$ 21,067,786	\$ 33,956,351	\$ 30,645,858
Restricted assets	-	-	4,591,530	4,591,837	4,591,530	4,591,837
Capital assets (net)	7,659,699	7,107,234	49,774,305	53,255,303	57,434,004	60,362,537
Total assets	18,762,727	16,685,306	77,219,158	78,914,926	95,981,885	95,600,232
Total deferred outflows of resources	-	-	1,225,212	1,347,733	1,225,212	1,347,733
Current liabilities	149,942	234,976	3,338,726	3,249,266	3,488,668	3,484,242
Noncurrent liabilities	72,745	73,905	33,930,813	35,645,829	34,003,558	35,719,734
Total liabilities	222,687	308,881	37,269,539	38,895,095	37,492,226	39,203,976
Net position:						
Net investments in capital assets	7,659,699	7,107,234	14,494,305	16,280,303	22,154,004	23,387,537
Restricted	-	-	4,591,530	4,591,837	4,591,530	4,591,837
Unrestricted	10,880,341	9,269,191	22,088,996	20,495,424	32,969,337	29,764,615
Total net position	\$ 18,540,040	\$ 16,376,425	\$ 41,174,831	\$ 41,367,564	\$ 59,714,871	\$ 57,743,989

Governmental and Business-Type Activities: Governmental activities increased the District's net position by \$ 2,163,615, while business-type activities decreased the District's net position by \$ 192,733, as reflected in the table below:

**Coral Springs Improvement District
Statements of Activities**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Revenues:						
Charges for services	\$ 7,800	\$ 4,600	\$ 14,120,371	\$ 13,130,911	\$ 14,128,171	\$ 13,135,511
Taxes:						
Assessments	3,615,676	3,445,469	-	-	3,615,676	3,445,469
Other	35,960	37,578	51,171	71,101	87,131	108,679
Total revenues	3,659,436	3,487,647	14,171,542	13,202,012	17,830,978	16,689,659
Expenses:						
General government	474,463	801,633	-	-	474,463	801,633
Physical environment	797,952	758,827	-	-	797,952	758,827
Water and sewer	-	-	8,454,245	7,616,219	8,454,245	7,616,219
Interest expense	-	-	1,233,026	1,283,605	1,233,026	1,283,605
Provision for depreciation	393,170	360,897	4,722,762	4,644,596	5,115,932	5,005,493
Total expenses	1,665,585	1,921,357	14,410,033	13,544,420	16,075,618	15,465,777
Change in net position before other income (expense)	1,993,851	1,566,290	(238,491)	(342,408)	1,755,360	1,223,882

**Coral Springs Improvement District
Management's Discussion and Analysis
September 30, 2021**

**Coral Springs Improvement District
Statements of Activities
(continued)**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Other income (expense):						
Grant revenue	143,754	967,596	-	-	143,754	967,596
Interest income	<u>26,010</u>	<u>93,371</u>	<u>45,758</u>	<u>252,583</u>	<u>71,768</u>	<u>345,954</u>
Total other income (expense)	<u>169,764</u>	<u>1,060,967</u>	<u>45,758</u>	<u>252,583</u>	<u>215,522</u>	<u>1,313,550</u>
Change in net position	2,163,615	2,627,257	(192,733)	(89,825)	1,970,882	2,537,432
Net position, beginning of the year	<u>16,376,425</u>	<u>13,749,168</u>	<u>41,367,564</u>	<u>41,457,389</u>	<u>57,743,989</u>	<u>55,206,557</u>
Net position, end of the year	<u>\$ 18,540,040</u>	<u>\$ 16,376,425</u>	<u>\$ 41,174,831</u>	<u>\$ 41,367,564</u>	<u>\$ 59,714,871</u>	<u>\$ 57,743,989</u>

Analysis of the Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the District's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year. The General Fund is the only governmental fund.

As of the end of the current fiscal year, the District's governmental fund reported an ending fund balance of \$ 10,988,324.

Capital Assets and Debt Administration

The District's capital assets less accumulated depreciation for its governmental activities and business-type activities as of September 30, 2021 amounts to \$ 7,659,699 and \$ 49,774,305, respectively, and consists of land, buildings, infrastructure, machinery and equipment, easements and construction-in-progress.

At the end of the year, the District's business activities had general obligation bond debt outstanding of \$ 35,280,000.

Additional information on the District's debt can be found in Note 6 beginning on page 26 of this report.

General Fund Budgetary Highlights: An operating budget for the General Fund was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The General Fund budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The budget to actual comparisons for the General Fund, including the original and final adopted budget, is shown on page 15.

The District experienced a favorable variance in revenues compared to the General Fund budget in the amount of \$ 191,344. The District also experienced a favorable variance in expenditures compared to the General Fund budget in the amount of \$ 308,811.

**Coral Springs Improvement District
Management's Discussion and Analysis
September 30, 2021**

Economic Factors and Next Year's Budgets

The 2022 General Fund's budgeted expenditures increased by approximately \$ 5.1 million. The increase in expenditures reflects capital improvements budgeted for canal bank restoration, canal bank assessments, right-of-way clearing, and LP fuel tank storage capacity increase.

The District's proactive plan to minimize the impact of future hurricane loss included passing a resolution in 2018 to allow for the collection a \$ 1 million assessment each year since 2019 for three years for the Storm Damage reserve. The \$ 3 million that was collected will be used in 2022 towards the right-of-way clearings. Clearing of the right of ways will alleviate the need to maintain the reserve fund.

The 2022 Water and Sewer Funds' budgeted expenses increased by approximately 4.7%. A rate lower than the annual inflation rate for the United States of 6.8% according to the U.S Labor Department, data published on December 10 (the highest since June 1982). The new budget included the rehab of a lift station, purchase of portable generator, sewer lining spot repairs, lift stations camera work, and storage shed for generators.

Cybersecurity is a major concern among Government entities; the District is responding to this issue by outsourcing consulting services and increasing the budget to cover the expenses, in addition to \$ 10,000 Grant awarded from Egis Insurance to support this new project.

The District's utility rates increased 5% for water (including irrigations) and sewer as a result of the Rate Study Analysis completed during fiscal year 2019.

Last year, the District received the remaining Government funding in the amount of \$ 143,754 from the Hurricane Loss Mitigation Program. These funds were used for hurricane hardening of the General Fund's two pump stations. The total Grant awarded of \$ 194,000 started in the previous fiscal year.

The District had to replace two fuel storage tanks to due to a leak. The tanks are being paid for by the District and the remediation is being funded by the District's insurance policy.

Requests for Information

This financial report is designed to provide a general overview of Coral Springs Improvement District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Coral Springs Improvement District, 10300 N.W. 11th Manor, Coral Springs, Florida 33071.

BASIC FINANCIAL STATEMENTS

Coral Springs Improvement District
Statement of Net Position
September 30, 2021

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Assets:			
Current assets:			
Cash and cash equivalents	\$ 8,583,857	\$ 16,200,511	\$ 24,784,368
Investments	2,479,480	5,182,317	7,661,797
Accounts receivable	-	1,353,754	1,353,754
Due from other governments	-	77,448	77,448
Internal balances	36,691	(36,691)	-
Prepaid items	3,000	75,984	78,984
Restricted cash and cash equivalents	-	4,591,530	4,591,530
Noncurrent assets:			
Capital assets:			
Depreciable (net)	7,106,499	48,641,200	55,747,699
Nondepreciable	553,200	1,133,105	1,686,305
	<u>18,762,727</u>	<u>77,219,158</u>	<u>95,981,885</u>
Deferred Outflows of Resources:			
Deferred charge on refunding	-	1,225,212	1,225,212
Liabilities:			
Current liabilities:			
Accounts payable	21,735	246,845	268,580
Contracts payable	-	123,368	123,368
Accrued expenses	1,700	25,711	27,411
Compensated absences payable	35,238	279,912	315,150
Deposits	91,269	559,210	650,479
Payable from restricted assets:			
Accrued interest payable	-	358,680	358,680
Current portion of bonds payable	-	1,745,000	1,745,000
Noncurrent liabilities:			
Net OPEB obligation	20,908	125,595	146,503
Compensated absences payable	51,837	270,218	322,055
Bonds payable	-	33,535,000	33,535,000
	<u>222,687</u>	<u>37,269,539</u>	<u>37,492,226</u>
Net Position:			
Net investment in capital assets	7,659,699	14,494,305	22,154,004
Restricted for renewal and replacement	-	3,284,635	3,284,635
Restricted for debt service	-	1,306,895	1,306,895
Unrestricted	10,880,341	22,088,996	32,969,337
	<u>18,540,040</u>	<u>41,174,831</u>	<u>59,714,871</u>
Total net position	\$ <u>18,540,040</u>	\$ <u>41,174,831</u>	\$ <u>59,714,871</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Statement of Activities
For the Year Ended September 30, 2021**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs:							
Governmental activities:							
General government	\$ 474,463	\$ -	\$ -	\$ -	\$ (474,463)	\$ -	\$ (474,463)
Physical environment	797,952	7,800	143,754	-	(646,398)	-	(646,398)
Provision for depreciation	393,170	-	-	-	(393,170)	-	(393,170)
Total governmental activities	<u>1,665,585</u>	<u>7,800</u>	<u>143,754</u>	<u>-</u>	<u>(1,514,031)</u>	<u>-</u>	<u>(1,514,031)</u>
Business-type activities:							
Personal services	5,472,976	79,420	-	-	-	(5,393,556)	(5,393,556)
Materials, supplies and services	2,981,269	14,040,951	-	-	-	11,059,682	11,059,682
Provision for depreciation	4,722,762	-	-	-	-	(4,722,762)	(4,722,762)
Interest and bad debt expense	1,233,026	-	-	-	-	(1,233,026)	(1,233,026)
Total business-type activities	<u>14,410,033</u>	<u>14,120,371</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(289,662)</u>	<u>(289,662)</u>
Total primary government	<u>\$ 16,075,618</u>	<u>\$ 14,128,171</u>	<u>\$ 143,754</u>	<u>\$ -</u>	<u>(1,514,031)</u>	<u>(289,662)</u>	<u>(1,803,693)</u>
General revenues:							
Assessments					3,615,676	-	3,615,676
Interest income					26,010	45,758	71,768
Miscellaneous income					35,960	51,171	87,131
Total general revenues					<u>3,677,646</u>	<u>96,929</u>	<u>3,774,575</u>
Change in net position					2,163,615	(192,733)	1,970,882
Net position, October 1, 2020					<u>16,376,425</u>	<u>41,367,564</u>	<u>57,743,989</u>
Net position, September 30, 2021					<u>\$ 18,540,040</u>	<u>\$ 41,174,831</u>	<u>\$ 59,714,871</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Balance Sheet - Governmental Fund
September 30, 2021**

	General Fund
Assets:	
Cash and cash equivalents	\$ 8,583,857
Investments	2,479,480
Due from proprietary fund	36,691
Prepaid items	<u>3,000</u>
Total assets	<u>\$ 11,103,028</u>
Liabilities:	
Accounts payable	\$ 21,735
Accrued expenditures	1,700
Deposits	<u>91,269</u>
Total liabilities	<u>114,704</u>
Fund Balance:	
Nonspendable:	
Prepaid items	3,000
Assigned to:	
Capital projects	5,650,000
First quarter operating reserves	350,000
Emergency	250,000
Storm damage reserves	3,000,000
Unassigned	<u>1,735,324</u>
Total fund balance	<u>10,988,324</u>
Total liabilities and fund balance	<u>\$ 11,103,028</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
 Reconciliation of the Balance Sheet of the Governmental Fund
 to the Statement of Net Position
 September 30, 2021**

Total Fund Balance - Governmental Fund \$ 10,988,324

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.

Cost of capital assets	\$ 16,087,943	
Less accumulated depreciation	<u>(8,428,244)</u>	7,659,699

Certain liabilities are not due and payable in the current period and, therefore, are not reported in the governmental fund.

Net OPEB obligation	\$ (20,908)	
Compensated absences payable	<u>(87,075)</u>	<u>(107,983)</u>

Net Position of Governmental Activities \$ 18,540,040

The accompanying notes to basic financial statements are an integral part of these statements.

Coral Springs Improvement District
Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Fund
For the Year Ended September 30, 2021

	General Fund
Revenues:	
Assessments	\$ 3,615,676
Intergovernmental	143,754
Interest income	26,010
Miscellaneous income	35,960
Permit fees	<u>7,800</u>
Total revenues	<u>3,829,200</u>
Expenditures:	
Current:	
General government:	
Personal services	210,734
Operating	<u>267,303</u>
Total general government	<u>478,037</u>
Flood control:	
Personal services	451,103
Operating	<u>346,849</u>
Total flood control	<u>797,952</u>
Capital outlay	<u>945,635</u>
Total expenditures	<u>2,221,624</u>
Net change in fund balance	1,607,576
Fund Balance, October 1, 2020	<u>9,380,748</u>
Fund Balance, September 30, 2021	<u>\$ <u>10,988,324</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

Coral Springs Improvement District
Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balance of the Governmental Fund to the Statement of Activities
For the Year Ended September 30, 2021

Net Change in Fund Balance - Governmental Fund \$ 1,607,576

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Expenditures for capital assets	\$ 945,635	
Current year provision for depreciation	<u>(393,170)</u>	552,465

Some expenses reported in the statement of activities are not reported in the governmental funds because they have no effect on current financial resources.

Change in net OPEB obligation	\$ (2,391)	
Change in compensated absences	<u>5,965</u>	<u>3,574</u>

Change in Net Position of Governmental Activities \$ 2,163,615

The accompanying notes to basic financial statements are an integral part of these statements.

Coral Springs Improvement District
Statement of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - General Fund
For the Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Assessments	\$ 3,600,896	\$ 3,600,896	\$ 3,615,676	\$ 14,780
Intergovernmental	-	-	143,754	143,754
Interest income	-	-	26,010	26,010
Miscellaneous income	35,960	35,960	35,960	-
Permit fees	<u>1,000</u>	<u>1,000</u>	<u>7,800</u>	<u>6,800</u>
Total revenues	<u>3,637,856</u>	<u>3,637,856</u>	<u>3,829,200</u>	<u>191,344</u>
Expenditures:				
Current:				
General government:				
Personal services	254,596	274,596	210,734	63,862
Operating	<u>394,518</u>	<u>318,018</u>	<u>267,303</u>	<u>50,715</u>
Total general government	<u>649,114</u>	<u>592,614</u>	<u>478,037</u>	<u>114,577</u>
Flood control:				
Personal services	479,563	501,063	451,103	49,960
Operating	<u>504,758</u>	<u>409,758</u>	<u>346,849</u>	<u>62,909</u>
Total flood control	<u>984,321</u>	<u>910,821</u>	<u>797,952</u>	<u>112,869</u>
Capital outlay	<u>839,500</u>	<u>950,500</u>	<u>945,635</u>	<u>4,865</u>
Total expenditures	<u>2,472,935</u>	<u>2,453,935</u>	<u>2,221,624</u>	<u>232,311</u>
Excess (deficiency) of revenues over expenditures	<u>1,164,921</u>	<u>1,183,921</u>	<u>1,607,576</u>	<u>423,655</u>
Other Financing Sources (Uses):				
Appropriation of prior years' fund balance	435,079	416,079	-	(416,079)
Assigned for first quarter operating reserves	(350,000)	(350,000)	-	350,000
Assigned for capital projects and emergency	(250,000)	(250,000)	-	250,000
Assigned for storm damage reserves	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>
Total other financing sources (uses)	<u>(1,164,921)</u>	<u>(1,183,921)</u>	<u>-</u>	<u>1,183,921</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,607,576	<u>\$ 1,607,576</u>
Fund Balance, October 1, 2020			<u>9,380,748</u>	
Fund Balance, September 30, 2021			<u>\$ 10,988,324</u>	

The accompanying notes to basic financial statements are an integral part of these statements.

Coral Springs Improvement District
Statement of Net Position - Proprietary Fund
September 30, 2021

	<u>Water and Sewer Fund</u>
Assets:	
Current assets:	
Cash and cash equivalents	\$ 16,200,511
Investments	5,182,317
Accounts receivable	1,353,754
Due from other governments	77,448
Prepaid items	75,984
Restricted cash and cash equivalents	4,591,530
Noncurrent assets:	
Depreciable (net)	48,641,200
Nondepreciable	<u>1,133,105</u>
Total assets	<u>77,255,849</u>
Deferred Outflows of Resources:	
Deferred charge on refunding	<u>1,225,212</u>
Liabilities:	
Current liabilities:	
Accounts payable	246,845
Contracts payable	123,368
Accrued expenses	25,711
Due to general fund	36,691
Compensated absences payable	279,912
Deposits	559,210
Payable from restricted assets:	
Accrued interest payable	358,680
Current portion of bonds payable	1,745,000
Noncurrent liabilities:	
Net OPEB obligation	125,595
Compensated absences payable	270,218
Bonds payable	<u>33,535,000</u>
Total liabilities	<u>37,306,230</u>
Net Position:	
Net investment in capital assets	14,494,305
Restricted for renewal and replacement	3,284,635
Restricted for debt service	1,306,895
Unrestricted	<u>22,088,996</u>
Total net position	<u>\$ 41,174,831</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Coral Springs Improvement District
Statement of Revenues, Expenses and Change in Net Position - Proprietary Fund
For the Year Ended September 30, 2021

	<u>Water and Sewer Fund</u>
Operating Revenues:	
Charges for services:	
Water	\$ 7,116,517
Sewer	6,446,454
Contract personnel fees	79,420
Miscellaneous utility fees	361,139
Technology sharing fees	15,914
Rentals	<u>100,927</u>
Total operating revenues	<u>14,120,371</u>
Operating Expenses:	
Personal services	5,472,976
Materials, supplies and services	2,981,269
Provision for depreciation	<u>4,722,762</u>
Total operating expenses	<u>13,177,007</u>
Operating income	<u>943,364</u>
Nonoperating Revenues (Expenses):	
Interest income	45,758
Miscellaneous revenue	51,171
Interest expense	<u>(1,233,026)</u>
Total nonoperating revenues (expenses)	<u>(1,136,097)</u>
Change in net position	(192,733)
Net Position, October 1, 2020	<u>41,367,564</u>
Net Position, September 30, 2021	<u>\$ <u>41,174,831</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

Coral Springs Improvement District
Statement of Cash Flows - Proprietary Fund
For the Year Ended September 30, 2021

	<u>Water and Sewer Fund</u>
Cash Flows from Operating Activities:	
Cash received from customers and users	\$ 14,121,838
Cash paid to employees for services	(5,418,283)
Cash paid to suppliers for goods and services	<u>(2,629,520)</u>
Net cash provided by (used in) operating activities	<u>6,074,035</u>
Cash Flows from Noncapital Financing Activities:	
Cash received for miscellaneous activities	<u>51,171</u>
Net cash provided by (used in) noncapital financing activities	<u>51,171</u>
Cash Flows from Capital and Related Financing Activities:	
Interest paid and other fiscal charges	(1,127,738)
Bond principal payments	(1,695,000)
Purchase of capital assets	(1,241,764)
Sale of investments	<u>5,070,512</u>
Net cash provided by (used in) capital and related financing activities	<u>1,006,010</u>
Cash Flows from Investing Activities:	
Interest received	<u>49,532</u>
Net cash provided by (used in) investing activities	<u>49,532</u>
Net increase (decrease) in cash and cash equivalents	7,180,748
Cash and Cash Equivalents, October 1, 2020	<u>13,611,293</u>
Cash and Cash Equivalents, September 30, 2021	\$ <u><u>20,792,041</u></u>
Cash and Cash Equivalents per Statement of Net Position:	
Unrestricted	\$ 16,200,511
Restricted	<u>4,591,530</u>
	\$ <u><u>20,792,041</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

Coral Springs Improvement District
Statement of Cash Flows - Proprietary Fund (continued)
For the Year Ended September 30, 2021

	<u>Water and Sewer Fund</u>
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:	
Operating income	\$ <u>943,364</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Provision for depreciation	4,722,762
Changes in assets and liabilities:	
(Increase) decrease in assets:	
Accounts receivable	(1,623)
Due from other governments	20,793
Prepaid items	265,371
Due from general fund	70,881
Increase (decrease) in liabilities:	
Accounts payable	46,436
Contracts payable	(51,732)
Accrued expenses	12,021
Compensated absences payable	24,937
Deposits	3,090
Net OPEB obligation	<u>17,735</u>
Total adjustments	<u>5,130,671</u>
Net cash provided by (used in) operating activities	\$ <u><u>6,074,035</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 1 - Organization and Operations

The Coral Springs Improvement District (the "District") was incorporated under the provisions of Chapter 70-617, Laws of Florida, for the purpose of constructing and maintaining systems of drainage, flood control and water and sewer utilities within the boundaries of the District. Its utilities currently service approximately 9,500 customers.

Note 2 - Summary of Significant Accounting Policies

The basic financial statements of the District have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The District's more significant accounting policies are described below.

Reporting entity: The criteria used for including component units consists of identification of legally separate organizations for which the Board of Supervisors of the District are financially accountable. This criteria also includes identification of organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete. Based upon this review, there were no potential component units of the District.

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District has both governmental and business-type activities.

In the government-wide statement of net position, the governmental activities column is presented on a consolidated basis, if applicable, and is reported on a full-accrual, economic resource basis, which recognizes all noncurrent assets and receivables as well as all noncurrent debt and obligations. The effect of inter-fund activity has been eliminated from the government-wide financial statements.

The government-wide statement of activities reports both the gross and net cost of each of the District's functions. The net costs, by function, are also supported by general revenues, other revenue, etc. The statement of activities reduces gross expenses by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflect capital-specific grants.

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

The accounts of the District are organized on the basis of funds, each of which is considered to be 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 balance/net position, revenues and expenditures (expenses). The various funds are summarized by type in the basic financial statements. The following fund types are used by the District:

General Fund - The General Fund is established to account for all financial transactions not properly accounted for in another fund.

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 2 - Summary of Significant Accounting Policies (continued)

Water and Sewer Fund - The Water and Sewer Fund is a proprietary fund established to account for operations that are to be financed and operated in a manner similar to private business enterprises. The costs of providing services to customers are to be recovered primarily through user charges.

Measurement focus, basis of accounting, and presentation: Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the basic financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. Governmental funds use the current financial resources measurement focus and the government-wide statements use the economic resources measurement focus.

Governmental activity in the government-wide financial statements is presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available for use. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers revenues available if they are collected within sixty days after year end. Expenditures are generally recognized when the liability is incurred, except that interest payable on debt is recognized only when due.

The Proprietary Fund uses the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred.

Budgets and budgetary accounting: The District's annual budgets are adopted for the General Fund and Water and Sewer Fund and approved by the Board of Supervisors. The budget amounts presented in the accompanying basic financial statements are as originally adopted by the District's Board of Supervisors. Any amendments to the budget are reflected in the amended budget.

The General Fund budget is prepared on a basis consistent with generally accepted accounting principles (GAAP). This budget is a financial plan approved in the manner authorized by law, but not subject to appropriation.

Encumbrances: The District does not utilize encumbrance accounting.

Cash equivalents: For purposes of the statement of cash flows, the Water and Sewer Fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Investments: Investments are stated at their fair value, which is based on quoted market prices. Unrealized gains and losses in fair value are recognized. Certain investments are stated at amortized cost if they have a remaining maturity of one year or less when purchased.

Accounts receivable: Accounts receivable reflected in the Water and Sewer Fund consist of charges to customers for service including sewer revenues on services which have been rendered whether billed or not. No allowance for doubtful accounts is considered necessary.

Note 2 - Summary of Significant Accounting Policies (continued)

Prepaid items: Certain payments reflect costs applicable to a future accounting period and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital assets: Capital assets, which include land, buildings, infrastructure, machinery and equipment and construction-in-progress, are reported in the governmental or business-type activities columns in the government-wide financial statements. All capital assets are valued at historical cost or estimated cost when actual historical cost is not available. Donated capital assets are valued at their estimated fair value on the date donated. The District defines capital assets as assets with an initial individual cost of more than \$ 5,000 and an estimated useful life in excess of one year. Depreciation on all capital assets is charged to operations using the straight-line method over the assets' estimated service lives, ranging from 5 to 40 years.

The costs of normal maintenance and repairs that do not add to the value of the capital asset or materially extend its life are not capitalized.

Due to/from other funds: Short-term inter-fund advances, when applicable, are recorded by the advancing fund as a receivable with a corresponding payable recorded by the receiving fund. Repayments reduce the corresponding receivable and payable. Inter-fund balances are eliminated in the government-wide financial statements.

Deferred outflows/inflows of resources: In addition to assets, the statement of financial 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/expenditure) until then. The District has one item that qualifies for reporting in this category. It is a deferred charge on refunding reporting in the proprietary fund and government wide statement of net position. A deferred charge on refunding results from the difference in carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial 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 a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District does not have any items that qualify for reporting in this category.

Net position: Net position is classified in three categories. The general meaning of each is as follows:

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted - consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted - all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 2 - Summary of Significant Accounting Policies (continued)

Fund balance: The District previously adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the revenue note and are restricted through debt covenants.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Board of Supervisors (the "Board"). These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned: This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this responsibility to the District manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned: This classification includes the residual fund balance for the General Fund.

When the District has expenditures for which committed, assigned or unassigned fund balance is available, the District would consider committed funds to be spent first, then assigned funds and lastly unassigned funds.

Property tax calendar (assessments): Property tax assessments are validated with the Broward County Property Appraiser and collected by the Broward County Tax Collector. The key dates in the property tax cycle are as follows:

Preceding Fiscal Year:

Enforceable lien date	January 1
Tax roll validated	June 1 and July 1
Taxes levied	November 1

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 2 - Summary of Significant Accounting Policies (continued)

Current Fiscal Year:

Beginning of fiscal year for which taxes have been levied	October 1
Tax bills rendered	Prior to November 1
Tax due date	March 31
Delinquent tax lien	April 1
Tax certificates sold	On or before June 1

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

Date of management review: Subsequent events were evaluated by management through January 11, 2022, which is the date the financial statements were available for issuance.

Note 3 - Deposits and Investments

Deposits: The District's deposits must be placed with banks and savings and loans which are qualified as public depositories prior to receipt of public monies under Chapter 280, Florida Statutes. These deposits are insured by the FDIC up to \$ 250,000. Monies deposited in amounts greater than the insurance coverage are secured by the banks pledging securities with the State Treasurer in the collateral pool. At year end, the carrying amount of the District's bank deposits was \$ 17,252,072 and the bank balance was \$ 17,382,929. In addition, the District had \$ 10,500 in petty cash.

Investments: The investment of funds is authorized by Florida Statutes, which allows the District to invest in the Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, SEC registered money market funds with the highest credit quality rating, interest-bearing time deposits or savings accounts in qualified public depositories and direct obligations of the United States Treasury. Certain investments of the proprietary fund are governed by Bond Indentures.

Investments as of September 30, 2021 were as follows:

	Investments Measured at Amortized Cost	Maturity
	<u>Cost</u>	<u>Maturity</u>
Money Market mutual funds	\$ 12,113,326	N/A
State Board of Administration:		
Florida Prime	2,554,089	49 days
Florida Class	2,552,633	47 days
Florida Fit	<u>2,555,075</u>	7 days
	<u>\$ 19,775,123</u>	

These deposits and investments are reflected in the accompanying statement of net position as cash and cash equivalents of \$ 29,375,898 and investments of \$ 7,661,797.

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 3 - Deposits and Investments (continued)

Credit risk: Florida Statutes require the money market mutual funds held by the District to have the highest credit quality rating from a nationally recognized rating agency. The State Board of Administration funds held by the District are rated AAAM by Standard and Poor's.

Interest rate risk: Florida Statutes state that the investment portfolio be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due. The District's investments are not subject to interest rate risk.

Custodial credit risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the District's investments are subject to custodial credit risk.

Restricted cash and cash equivalents: The proprietary fund maintains cash and cash equivalents restricted for the following purposes:

Future debt service	\$	1,306,895
Renewal and replacement of capital assets		<u>3,284,635</u>
 Total restricted cash and cash equivalents	 \$	 <u><u>4,591,530</u></u>

Note 4 - Capital Assets

The following is a schedule of changes in capital assets during the year ended September 30, 2021:

	Balance, October 1, 2020	Additions	Deletions	Transfers	Balance, September 30, 2021
Governmental Activities:					
Capital assets, not being depreciated:					
Construction in progress	\$ 281,659	\$ -	\$ -	\$ (281,659)	\$ -
Land	<u>553,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>553,200</u>
Total capital assets, not being depreciated	<u>834,859</u>	<u>-</u>	<u>-</u>	<u>(281,659)</u>	<u>553,200</u>
Capital assets, being depreciated:					
Infrastructure	13,458,832	884,587	-	281,659	14,625,078
Machinery and equipment	<u>865,543</u>	<u>61,048</u>	<u>16,926</u>	<u>-</u>	<u>909,665</u>
Total capital assets, being depreciated	<u>14,324,375</u>	<u>945,635</u>	<u>16,926</u>	<u>281,659</u>	<u>15,534,743</u>
Less accumulated depreciation for:					
Infrastructure	7,299,159	354,057	-	-	7,653,216
Machinery and equipment	<u>752,841</u>	<u>39,113</u>	<u>16,926</u>	<u>-</u>	<u>775,028</u>
Total accumulated depreciation	<u>8,052,000</u>	<u>393,170</u>	<u>16,926</u>	<u>-</u>	<u>8,428,244</u>
Total capital assets, being depreciated, net	<u>6,272,375</u>	<u>552,465</u>	<u>-</u>	<u>281,659</u>	<u>7,106,499</u>
Governmental activities capital assets, net	<u>\$ 7,107,234</u>	<u>\$ 552,465</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,659,699</u>

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 4 - Capital Assets (continued)

	Balance, October 1, 2020	Additions	Deletions	Transfers	Balance, September 30, 2021
Business-Type Activities:					
Capital assets, not being depreciated:					
Construction in progress	\$ 716,402	\$ 714,621	\$ -	\$ (1,054,655)	\$ 376,368
Easement	394,998	-	-	-	394,998
Land	361,739	-	-	-	361,739
	<u>1,473,139</u>	<u>714,621</u>	<u>-</u>	<u>(1,054,655)</u>	<u>1,133,105</u>
Total capital assets, not being depreciated					
Capital assets, being depreciated:					
Infrastructure	137,288,059	250,888	-	642,023	138,180,970
Buildings	1,632,892	-	-	-	1,632,892
Machinery and equipment	5,122,800	276,255	25,327	412,632	5,786,360
	<u>144,043,751</u>	<u>527,143</u>	<u>25,327</u>	<u>1,054,655</u>	<u>145,600,222</u>
Total capital assets, being depreciated					
Less accumulated depreciation for:					
Infrastructure	87,374,172	4,164,345	-	-	91,538,517
Buildings	1,501,063	14,094	-	-	1,515,157
Machinery and equipment	3,386,352	544,323	25,327	-	3,905,348
	<u>92,261,587</u>	<u>4,722,762</u>	<u>25,327</u>	<u>-</u>	<u>96,959,022</u>
Total accumulated depreciation					
Total capital assets, being depreciated, net					
	<u>51,782,164</u>	<u>(4,195,619)</u>	<u>-</u>	<u>1,054,655</u>	<u>48,641,200</u>
Business-type activities capital assets, net					
	<u>\$ 53,255,303</u>	<u>\$ (3,480,998)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,774,305</u>

Provision for depreciation was charged to functions as follows:

Total provision for depreciation - governmental activities	\$ <u>393,170</u>
Total provision for depreciation - business-type activities	\$ <u>4,722,762</u>

Note 5 - Commitments

The District has various ongoing construction contracts. As of September 30, 2021, commitments on uncompleted construction contracts totaled approximately \$ 1,144,000.

Note 6 - Debt

a. Summary of debt of business-type activities:

Debt at September 30, 2021 included the following:

\$ 42,830,000 Series 2016 Water and Sewer Refunding Revenue Bonds, due in annual installments through June 2031, at which time a balloon payment of \$ 17,530,000 plus interest will be due; interest is payable semi-annually at a fixed rate of 3.05%.

\$ 35,280,000

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 6 - Debt (continued)

The following is a summary of the changes that occurred in the Water and Sewer Fund debt during the year ended September 30, 2021:

	Balance, October 1, 2020	Additions	Deletions	Balance, September 30, 2021	Due Within One Year	Provision for Amortization
Series 2016 Bond	\$ 36,975,000	\$ -	\$ 1,695,000	\$ 35,280,000	\$ 1,745,000	\$ 122,521
	<u>\$ 36,975,000</u>	<u>\$ -</u>	<u>\$ 1,695,000</u>	<u>\$ 35,280,000</u>	<u>\$ 1,745,000</u>	<u>\$ 122,521</u>

b. Summary of significant bond terms of business-type activities:

The Bonds are payable from the net revenues of the water and sewer system of the District. The District covenants to maintain utility rates which will be sufficient to pay its operating expenses and 110% of the annual required principal and interest on the Bonds. The Bondholder requires the District to maintain deposits with a minimum required balance of \$ 3,000,000. The Series 2016 Bonds maturing after June 1, 2026 are subject to redemption prior to maturity at the option of the District. The Series 2016 Bonds maturing through June 1, 2031 are subject to mandatory sinking fund redemption as outlined in the Bond Indenture. In addition, the Bonds established a Renewal and Replacement Fund as discussed in Note 7.

c. The annual debt service requirements are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 1,745,000	\$ 1,076,040	\$ 2,821,040
2023	1,795,000	1,022,818	2,817,818
2024	1,850,000	968,070	2,818,070
2025	1,910,000	911,646	2,821,646
2026	1,965,000	853,390	2,818,390
2027-2031	<u>26,015,000</u>	<u>3,330,140</u>	<u>29,345,140</u>
	<u>\$ 35,280,000</u>	<u>\$ 8,162,104</u>	<u>\$ 43,442,104</u>

Note 7 - Restricted Net Position

Proprietary Fund: The 2016 Series Bonds established a Renewal and Replacement Account to be used for the purpose of paying the costs of nonrecurring maintenance expenditures, extensions, improvements or additions to, or the replacement of the water and sewer system. The minimum required balance for the Renewal and Replacement Account is \$ 1,000,000. The balance in the Renewal and Replacement Account at September 30, 2021 was \$ 3,284,635 which is reflected as restricted net position in the accompanying statement of net position for the proprietary fund.

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 8 - Compensated Absences Payable

Employees of the District accumulate unused sick and vacation time up to a specified number of hours depending on the employee's length of employment. Accumulated sick and vacation time can be redeemed in cash at retirement. The accumulated liability for the unused compensated absences at September 30, 2021 of the General Fund is considered to be payable from future resources and, accordingly, is only recorded in the governmental activities column of the statement of net position.

The following is a schedule of the changes in compensated absences of the governmental activities:

Balance, October 1, 2020	Net Increase (Decrease)	Balance, September 30, 2021	Due Within One Year
\$ <u>93,040</u>	\$ <u>(5,965)</u>	\$ <u>87,075</u>	\$ <u>35,238</u>

The following is a schedule of the changes in compensated absences of the Proprietary Fund:

Balance, October 1, 2020	Net Increase (Decrease)	Balance, September 30, 2021	Due Within One Year
\$ <u>525,193</u>	\$ <u>24,937</u>	\$ <u>550,130</u>	\$ <u>279,912</u>

Note 9 - Retirement Plan

The District has a defined contribution pension plan qualified under Sections 401(a), 403(a), and 501(a) of the Internal Revenue Code. The Plan is administered by independent trustees. All employees who meet the three consecutive months of employment are qualified to participate. All contributions to the plan are fully funded through employer contributions. Total salaries for the year were \$ 4,191,785. Total salaries of qualified participants were \$ 4,122,912. Each participant's non-forfeitable percentage of his employer's contribution account relating to contributions up to 6% of compensation increases (vests) at 20% for each year of plan participation. The remainder of the employer's contribution account for contributions in excess of 6% of compensation, increases (vests) immediately.

The District has a deferred compensation plan qualified under Section 457(b) of the Internal Revenue code. The Plan is administered by an independent trustee. All full-time employees who meet the three consecutive months of employment and are of 18 years of age are qualified to participate. All contributions to the plan are fully funded through employee payroll deduction. Total salaries for the year were \$ 4,191,785. Total salaries of qualified participants were \$ 4,164,645.

Employer contributions for the year, less forfeitures from terminated employees, totaled \$ 493,821 and are included in personal services of the General and Water and Sewer Funds.

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 10 - Post-Employment Benefits

Plan Description

The District provides post-employment health insurance benefits, also known as other postemployment benefits (“OPEB”) to its retired employees through a single-employer plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District or its major component unit and eligible dependents may continue to participate in the District’s fully-insured benefit plan for medical insurance coverage. The District subsidizes the premium rates paid by retirees by allowing them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. The benefits provided under this defined benefit plan are provided until the retiree’s attainment of age 65 (or until such time at which retiree discontinues coverage under the District sponsored plans, if earlier). There are no plan assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statements No. 75 and as a result, there is no separate financial report issued.

As of the September 30, 2019 actuarial valuation, there were 55 active plan members and no inactive members currently receiving benefits or entitled to but not yet receiving benefits.

Funding Policy

Currently, the District’s Other Post-Employment Benefits are unfunded. That is, the District has not determined if a separate Trust Fund or equivalent arrangement will be established into which the District would make contributions to advance-fund the obligation. Current and future retirees will be required to pay 100% of the blended premium to continue coverage under the District’s group health insurance program.

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each Alternative Measurement Method (“AMM”) calculation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. As authorized by GASB Statement No. 75, the AMM allows the employer to use simplifications of certain assumptions in measuring the costs and liabilities.

The following simplifying assumptions were made:

Actuarial cost method - Entry Age Normal

Inflation rate - 2.25%

Discount rate - 2.41%

Salary increases - 3.50%

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 10 - Post-Employment Benefits (continued)

Retirement age for active employees - Earlier of age 62 with at least 6 years of service, or at least 30 years of service at any age; participants who have attained such age as of the valuation date are assumed to retire one year after the valuation date.

Active Member Marital Status - Assumption of marital status for active employees has been incorporated in the acceptance probability for spousal coverage. Using this approach, the percentage of future retired plan members taking spousal coverage was assumed at 0%. For active employees, spouses' genders were assumed to be opposite to the members' genders and females were assumed 3 years younger than their spouses. Covered spouse data were collected for current retired plan members as of the valuation date and were assumed to remain unchanged until the assumed death of the spouses.

Mortality - Life expectancies were based on the RP-2000 Generational Combined Healthy Participant mortality tables, projected from the year 2000 using Projection Scale AA.

Healthcare Cost Trend Rates - 4.90% for the fiscal year beginning 2020, 6.25% for fiscal year beginning 2021 and then gradually decreasing to an ultimate trend rate of 4.00%.

Health insurance premiums - Health insurance premiums for retirees in effect at October 1, 2019 were used as the basis for calculation of the present value of total benefits to be paid.

Assumption Changes - The discount rate was changed from 2.75% as of the previous measurement period to 2.41% as of September 30, 2020. There were no benefit changes during the year.

Sensitivity of Net OPEB Liability to Changes in the Discount Rate: The following presents the plan's total OPEB liability, calculated using a discount rate of 2.41%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	<u>1% Decrease</u> 1.41%	Current Discount Rate Assumption 2.41%	<u>1% Increase</u> 3.41%
Net OPEB Liability	\$ <u>160,259</u>	\$ <u>146,503</u>	\$ <u>133,107</u>

Sensitivity of Net OPEB Liability to Changes in the Healthcare Cost Trends Rate: The following presents the plan's total OPEB liability, calculated using the assumed trend rates as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

	<u>1% Decrease</u>	Current Healthcare Cost Trend Rate Assumption	<u>1% Increase</u>
Net OPEB Liability	\$ <u>126,140</u>	\$ <u>146,503</u>	\$ <u>171,200</u>

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2021**

Note 11 - Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The District carries commercial insurance to handle these various risks of losses.

Claims, expenditures, and liabilities would have been reported if it were probable that a loss in excess of policy limits had occurred and the amount of that loss could be reasonably estimated.

Note 12 - Uncertainties

The coronavirus (COVID-19) outbreak has caused disruption in international and U.S. economies and markets. The coronavirus and fear of further spread has caused quarantines, cancellation of events, and overall reduction in business and economic activity. On March 11, 2020, the *World Health Organization* designated the coronavirus outbreak a pandemic. Management and the Board of Supervisors continue to evaluate and monitor the potential adverse effect, if any, that this event may have on the District's financial position, operations, and cash flows. The full impact of COVID-19 is unknown at this time and cannot be reasonably estimated as these events are still developing.

REQUIRED SUPPLEMENTAL INFORMATION

**Coral Springs Improvement District
 Required Supplementary Information
 Schedule of Changes in the Net OPEB Liability and Related Ratios
 Other Post-Employment Benefits (OPEB) Plan
 (Unaudited)**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability:				
Service cost	\$ 11,694	\$ 11,087	\$ 11,287	\$ 11,663
Interest on the total OPEB liability	3,797	5,328	4,449	3,592
Difference between expected and actual experience	-	(32,807)	-	-
Changes in assumption and other inputs	<u>4,635</u>	<u>14,747</u>	<u>(3,542)</u>	<u>(3,641)</u>
Net Change in Total OPEB Liability	20,126	(1,645)	12,194	11,614
Total OPEB Liability - Beginning	<u>126,377</u>	<u>128,022</u>	<u>115,828</u>	<u>104,214</u>
Total OPEB Liability - Ending	<u>\$ 146,503</u>	<u>\$ 126,377</u>	<u>\$ 128,022</u>	<u>\$ 115,828</u>
Covered-employee Payroll *	\$ 3,975,452	\$ 3,568,166	\$ 3,395,535	\$ 3,438,220
District's Net OPEB Liability as Percentage of Covered-employee Payroll	3.69%	3.54%	3.77%	3.37%

Note: This schedule is intended to present information for ten years. However, until a full ten-year trend is compiled, the OPEB plan will present information for those years for which the information is available.

* Covered payroll is for the calendar year period used for the actuarial valuation.

**Coral Springs Improvement District
Required Supplementary Information
Schedule of District Contributions
Other Post-Employment Benefits (OPEB) Plan
(Unaudited)**

The District does not currently contribute to the OPEB Plan and therefore there is no funding schedule.

OTHER FINANCIAL INFORMATION

**Coral Springs Improvement District
 Schedule of Operating Expenses by Department - Proprietary Fund
 For the Year Ended September 30, 2021**

	<u>Water and Sewer Fund</u>
Administrative Operations:	
Personal services	\$ 1,569,518
Materials, supplies and services	553,555
Provision for depreciation	<u>46,146</u>
Total administrative operations	<u>2,169,219</u>
Plant Operations:	
Personal services	2,805,037
Materials, supplies and services	1,802,412
Provision for depreciation	<u>3,699,462</u>
Total plant operations	<u>8,306,911</u>
Field Operations:	
Personal services	1,098,421
Materials, supplies and services	625,302
Provision for depreciation	<u>977,154</u>
Total field operations	<u>2,700,877</u>
Total operating expenses	<u>\$ 13,177,007</u>

OTHER REPORTS OF INDEPENDENT AUDITORS



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*

The Board of Supervisors
Coral Springs Improvement District

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, the business-type activities, and each major fund of Coral Springs Improvement District (the "District"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 11, 2022.

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) as a basis for designing 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.

CPA's + Trusted Advisors

Compliance and Other Matters

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

Purpose of this Report

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

KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 11, 2022



INDEPENDENT AUDITOR'S REPORT TO DISTRICT MANAGEMENT

The Board of Supervisors
Coral Springs Improvement District

Report on the Financial Statements

We have audited the financial statements of Coral Springs Improvement District (the "District"), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated January 11, 2022.

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 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 the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 11, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Coral Springs Improvement District was established under the laws of the State of Florida in Chapter 70-617, as amended. The District does not have any component units.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not 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 for the District. 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 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.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Sections 10.554(1)(i)6 and 10.554(1)(i)7, Rules of the Auditor General, the District reported the specific information in Exhibit 1 accompanying this report. The information for compliance with Section 218.39(3)(c), Florida Statutes and Sections 10.554(1)(i)6 and 10.554(1)(i)7, Rules of the Auditor General, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Monthly Financial Statements

Section 10.554(1)(i)9.a. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District provided monthly financial statement(s) to its governing board and made such monthly statement(s) available for public access on its Web site. In connection with our audit, we determined that the District provided monthly financial statement(s) to its governing board and made such monthly statement(s) available for public access on its Web site.

Transparency

Section 10.554(1)(i)9.b. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the District provided a link on its Web site to the Florida Department of Financial Service's Web site to view the District's annual financial report submitted to the Department. In connection with our audit, we determined that the District provided a link on its Web site to the Florida Department of Financial Service's Web site.

Section 10.554(1)(i)9.c. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the District posted its tentative and final budgets on its Web site. In connection with our audit, we determined that the District posted its tentative and final budgets on its Web site.

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 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 Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 11, 2022

Coral Springs Improvement District**Exhibit 1****Data Elements Required By Section 218.39(3)(c), Florida Statutes and Sections 10.554(1)(i)6 and 10.554(1)(i)7, Rules of the Auditor General (Unaudited)**

Data Element	Comments
Number of district employees compensated at 9/30/2021	68
Number of independent contractors compensated in September 2021	1
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$4,182,160
Independent contractor compensation for FYE 9/30/2021 (paid/accrued)	\$209,328
Each construction project to begin on or after October 1; (>\$65K)	10
Fuel Storage Facility	\$162,863
Tank and Piping	\$88,393
Canal Bank Stabilization	\$770,270
Building Generator Replacement	\$830,820
Digester Improvements	\$82,329
Canal Right-of-Way	\$182,524
Culvert Cleaning	\$69,000
Lift Station #9 Repairs	\$130,515
Lift Station #3 Repairs	\$157,640
Lift Station #8 Repairs	\$166,248
Underground Storage Tank	\$240,819
Budget variance report	Page 15
Ad valorem taxes:	
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Non ad valorem special assessments:	
Special assessment rate FYE 9/30/2021	Operating and maintenance \$119.24 to \$539.58
Special assessments collected FYE 9/30/2021	\$3,615,676
Outstanding Bonds:	
Series 2016, due June 1, 2031	\$35,280,000 - See Note 6



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

To the Board of Supervisors,
Coral Springs Improvement District

We have examined Coral Springs Improvement District (the "District") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2021. Management is responsible for the District's compliance with the specific requirements. Our responsibility is to express an opinion on the District's compliance with the specific requirements 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 judgment, 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 the specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

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

KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 11, 2022

CPA's + Trusted Advisors

Fifth Order of Business



CORAL SPRINGS IMPROVEMENT DISTRICT

FINANCIAL REPORTING – MEETING JANUARY 24, 2022

**CORAL SPRINGS IMPROVEMENT DISTRICT
GENERAL FUND
SUMMARY REPORT**

For the Period Ending December 31, 2021

	ADOPTED BUDGET FY 2021/2022	PRORATED BUDGET THRU 12/31/2021	ACTUAL 3 MONTHS ENDING 12/31/2021	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
TOTAL REVENUES	\$ 8,242,100	\$ 2,839,305	\$ 2,840,597	\$ 1,292
EXPENDITURES & RESERVES				
TOTAL EXPENDITURES	\$ 7,542,100	\$ 6,135,573	\$ 266,148	\$ 5,869,425
TOTAL RESERVES	\$ 700,000	\$ 175,000	\$ -	\$ 175,000
TOTAL EXPENDITURES & RESERVES	\$ 8,242,100	\$ 6,310,573	\$ 266,148	\$ 6,044,425
EXCESS REVENUES OVER (UNDER) EXPENDITURES & RESERVES			\$ 2,574,449	
FUND BALANCE BEGINNING (*)			\$ 10,927,544	
FUND BALANCE ENDING			\$ 13,501,993	

(*) Will be adjusted with Audited Report

**CORAL SPRINGS IMPROVEMENT DISTRICT
WATER & SEWER FUND
SUMMARY REPORT**

For the Period Ending December 31, 2021

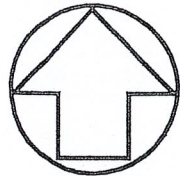
	ADOPTED BUDGET FY 2021/2022	PRORATED BUDGET THRU 12/31/2021	ACTUAL 3 MONTHS ENDING 12/31/2021	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
TOTAL REVENUES	\$ 16,729,989	\$ 3,516,391	\$ 3,674,139	\$ 157,748
EXPENDITURES				
TOTAL ADMINISTRATIVE	\$ 2,582,880	\$ 678,973	\$ 582,940	\$ 96,033
TOTAL PLANT	\$ 7,919,893	\$ 1,587,331	\$ 1,241,562	\$ 345,769
TOTAL FIELD	\$ 3,124,073	\$ 513,471	\$ 372,549	\$ 140,922
TOTAL EXPENDITURES	\$ 13,626,846	\$ 2,779,775	\$ 2,197,051	\$ 582,724
AVAILABLE FOR DEBT SERVICE			\$ 1,477,088	
Total Debt Service			\$ 705,257	
Excess Revenues (Expenses)			\$ 771,831	
Net Assets Beginning (*)			\$ 41,259,707	
Net Assets Ending			\$ 42,031,538	

(*) Will be adjusted with Audited Report

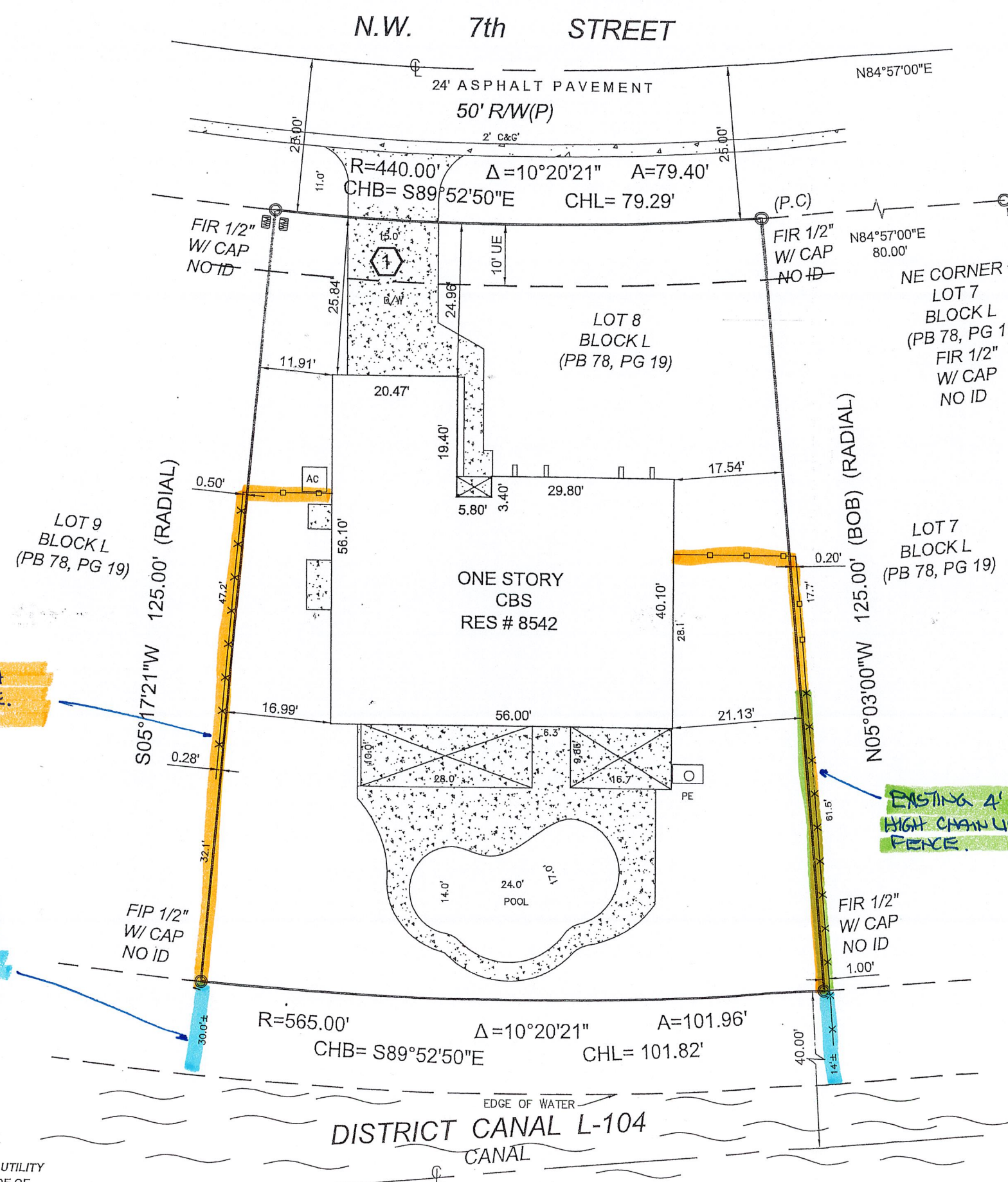
Sixth Order of Business

6A

MAP OF BOUNDARY SURVEY



NORTH
SCALE: 1"=20'

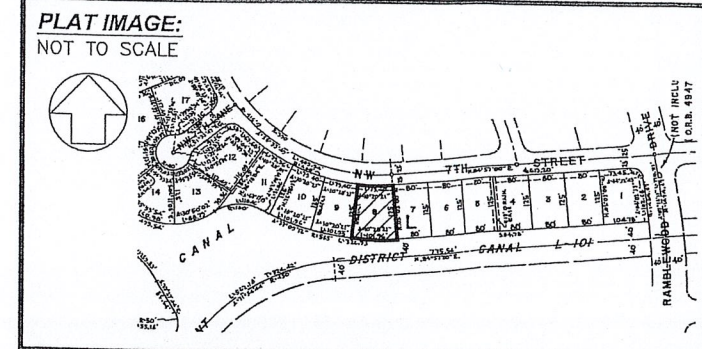


ENCROACHMENT NOTE:
 CONCRETE DRIVEWAY ENCROACHES ONTO 10 FOOT UTILITY EASEMENT ALONG NORTH SIDE OF THE PROPERTY.

- LEGEND**
- ABBREVIATIONS:**
- A = ARC DISTANCE
 - A/C = AIR CONDITIONER PAD
 - BCR = BROWARD COUNTY RECORDS
 - BLDG = BUILDING
 - BM = BENCH MARK
 - BOB = BASIS OF BEARINGS
 - CBS = CONCRETE BLOCK & STUCCO
 - (C) = CALCULATED
 - CB = CATCH BASIN
 - CHB = CHORD BEARING
 - CHL = CHORD LENGTH
 - C&G = CURB & GUTTER
 - CLF = CHAIN LINK FENCE
 - COL = COLUMN
 - CONC = CONCRETE
 - DE = DRAINAGE EASEMENT
 - DME = DRAINAGE & MAINTENANCE EASEMENT
 - D/W = DRIVE-WAY
 - EB = ELECTRIC BOX
 - ENC. = ENCROACHMENT
 - EP = EDGE OF PAVEMENT
 - EW = EDGE OF WATER
 - FDH = FOUND DRILL HOLE
 - FF = FINISHED FLOOR ELEVATION
 - FIP = FOUND IRON PIPE
 - FIR = FOUND IRON ROD
 - FN = FOUND NAIL (NO ID)
 - FND = FOUND NAIL & DISK
 - FPL = FLORIDA POWER & LIGHT TRANSFORMER PAD
 - LE = LANDSCAPE EASEMENT
 - LME = LAKE MAINTENANCE EASEMENT
 - (M) = MEASURED
 - MDCR = MIAMI-DADE COUNTY RECORDS
 - MH = MAN HOLE
 - ML = MONUMENT LINE
 - ORB = OFFICIAL RECORDS BOOK
 - O/S = OFF-SET
 - (P) = PLAT
 - PB = PLAT BOOK
 - PC = POINT OF CURVATURE
 - PCP = PERMANENT CONTROL POINT
 - PE = POOL EQUIPMENT PAD
 - PG = PAGE
 - PI = POINT OF INTERSECTION
 - PK = PARKER KAELON (SURVEY NAIL)
 - PL = PLANTER
 - POB = POINT OF BEGINNING
 - POC = POINT OF COMMENCEMENT
 - PRC = POINT OF REVERSE CURVATURE
 - PRM = PERMANENT REFERENCE MONUMENT
 - PT = POINT OF TANGENCY
 - R = RADIUS DISTANCE
 - (R) = RECORD
 - R/W = RIGHT OF WAY
 - RES. = RESIDENCE
 - SIP = SET IRON PIPE
 - SND = SET NAIL & DISK (PK)
 - STL = SURVEY TIE LINE
 - SWK = SIDEWALK
 - (TYP) = TYPICAL
 - UB = UTILITY BOX
 - UE = UTILITY EASEMENT
 - W/F = WOOD FENCE
 - WMDE = WALL MAINTENANCE DRAINAGE EASEMENT
- SYMBOLS:**
- ☐ = TELEPHONE RISER
 - ☐ = CABLE TV RISER
 - ☐ = WATER METER
 - ⊕ = CENTER LINE
 - Δ = CENTRAL ANGLE
 - (00') = ORIGINAL LOT DISTANCE
 - ⊙ = UTILITY POLE
 - ⊙ = CONC. POLE
 - ☐ = CATCH BASIN
 - = IRON FENCE
 - x— = WOOD FENCE
 - x—x— = CHAIN LINK FENCE
 - x—x—x— = OVERHEAD UTILITY WIRE
 - x—x—x—x— = LIMITED ACCESS RIGHT-OF-WAY LINE
 - x—x—x—x—x— = BOUNDARY LINE
- SURFACES:**
- ☐ = ASPHALT
 - ☐ = CONCRETE
 - ☐ = PAVERS
 - ☐ = BUILDING
 - ☐ = TILES
 - ☐ = WOOD
 - ☐ = COVER

Agenda Page 67


 CERTIFICATE OF AUTHORIZATION # LB-7104
suarez surveying & mapping, inc.
 15190 SW 136th Street, Suite 20, Miami, Florida 33196
 Tel: 305.596.1799 Fax: 305.596.1886
 www.suarezsurveying.com



PROPERTY ADDRESS:
8542 NW 7th STREET, CORAL SPRINGS, FL 33071

LEGAL DESCRIPTION:
 LOT 8 BLOCK L, OF RAMBLEWOOD SOUTH, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 78, PAGE(S) 19, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

FLOOD ZONE INFORMATION:
 BASED ON THE FLOOD INSURANCE RATE MAP OF THE FEDERAL EMERGENCY MANAGEMENT AGENCY REVISED ON 08/18/14 AND INDEX MAP REVISED ON 08/18/14 THE GRAPHICALLY DEPICTED BUILDING(S) SHOWN ON THIS MAP OF SURVEY IS WITHIN ZONE X BASE FLOOD ELEVATION N/A COMMUNITY NAME & NUMBER CORAL SPRINGS 120033 MAP & PANEL NUMBER 12011C0355 SUFFIX H

- SURVEYOR'S NOTES:**
1. ELEVATIONS WHEN SHOWN REFER TO THE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD 1988).
 2. NO ATTEMPT WAS MADE TO LOCATE FOOTINGS/FOUNDATIONS, OR UNDERGROUND UTILITIES UNLESS OTHERWISE NOTED.
 3. THE LANDS SHOWN HEREON HAVE NOT BEEN ABSTRACTED IN REGARDS TO MATTERS OF INTEREST BY OTHER PARTIES, SUCH AS EASEMENTS, RIGHTS OF WAYS, RESERVATIONS, ETC. ONLY PLATTED EASEMENTS ARE SHOWN.
 4. THIS SURVEY WAS PREPARED FOR AND CERTIFIED TO THE PARTY(IES) INDICATED HEREON AND IS NOT TRANSFERABLE OR ASSIGNABLE.
 5. ADDITIONS OR DELETIONS TO SURVEY MAPS OR REPORTS BY OTHER THAN THE SIGNING PARTY OR PARTIES IS PROHIBITED WITHOUT WRITTEN CONSENT OF THE SIGNING PARTY OR PARTIES.
 6. IMPROVEMENTS SHOWN HAVE BEEN MEASURED TO THE NEAREST 10TH OF A FOOT. TIES SHOWN HAVE BEEN MEASURED TO THE NEAREST 100TH OF A FOOT. ELEVATIONS WHEN SHOWN HAVE BEEN MEASURED TO NEAREST 100TH OF A FOOT ON HARD SURFACES AND NEAREST TENTH OF A FOOT FOR GROUND OR SOD SURFACES
 7. ALL BOUNDARY LIMIT INDICATORS SET ARE STAMPED LB# 7104.
 8. THE BOUNDARY LIMITS ESTABLISHED ON THIS SURVEY ARE BASED ON THE LEGAL DESCRIPTION PROVIDED BY CLIENT OR ITS REPRESENTATIVE.
 9. FENCE OWNERSHIP NOT DETERMINED.
 10. BEARINGS WHEN SHOWN ARE TO AN ASSUMED MERIDIAN AND BASED ON PLAT, THE EAST LINE OF LOT 8 BEARS N 05°03'00" W.
 11. TYPE OF SURVEY: BOUNDARY

CERTIFIED TO:
 REGIONS BANK D/B/A REGIONS MORTGAGE ISAOA ATIMA
 PENINSULA TITLE CORP.
 FIDELITY NATIONAL TITLE INSURANCE COMPANY
 MICHAEL RICHARD GANDIA AND ELIZABETH GANDIA

REVISION(S):

SURVEYOR'S CERTIFICATE:
 I HEREBY CERTIFY THAT THIS SURVEY IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AS RECENTLY SURVEYED AND DRAWN UNDER MY DIRECTION AND MEETS THE STANDARDS OF PRACTICE SET FORTH BY THE FLORIDA STATE BOARD OF SURVEYORS AND MAPPERS IN CHAPTER 53-17 FLORIDA ADMINISTRATIVE CODE PURSUANT TO SECTION 472.027 FLORIDA STATUTE.

AUTHENTIC COPIES OF THIS SURVEY SHALL BEAR THE ORIGINAL SIGNATURE AND RAISED SEAL OF THE ATTESTING REGISTERED SURVEYOR AND MAPPER

SEAL

JUAN A. SUAREZ
 PROFESSIONAL SURVEYOR & MAPPER
 STATE OF FLORIDA LIC. # 6220

DATE OF SURVEY : 02/04/2020
 JOB #: 200130414
 FILE #: C-21068
 PROJECT NAME: SURVEYS 2020
 FILE(D): GANDIA
 PARTY CHIEF: RAFAEL
 F.B.: TBD PG. TBD
 SHEET 1 OF 1

6B.

FAX

INDUSTRIAL • COMMERCIAL • RESIDENTIAL



**REGAL
FENCE, INC.**

237 NW 94th Way
Coral Springs, FL 33071
Ph: (954) 479-1288
Fax: (954) 345-2341
Email: regalfence@gmail.com
www.regalfenceinc.com

TO:

Broward Lic # 98-8900FX • INSURED & BONDED • Palm Beach Lic # U-21974

Name: SANDRA

Fax Number:

Date: 01/10/22

of Pages: 2

(including cover sheet)

FROM:

Name: Jerry

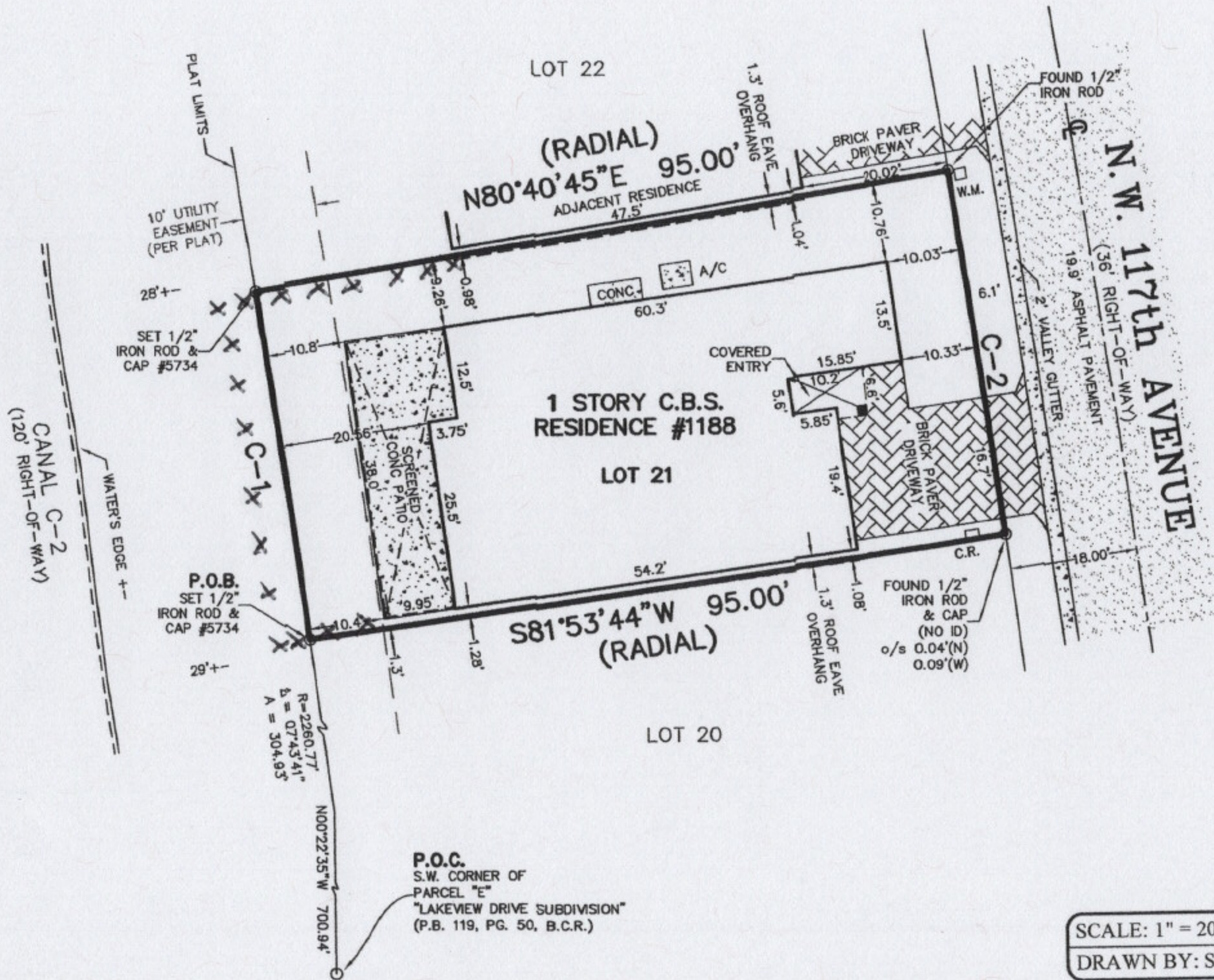
Contact Number:

Subject: ENCROACHMENT over property line Urgent Please Reply

Message:

We are checking to see if we can encroach 5'-10' over property line?

Thank you Jerry
This job is in LENNOX ISLE



C-1
 $R = 2,260.77'$
 $\Delta = 01^{\circ}12'59''$
 $A = 48.00'$

C-2
 $R = 2,355.77'$
 $\Delta = 01^{\circ}12'59''$
 $A = 50.02'$

SCALE: 1" = 20'	SKETCH NO.: 21-2730
DRAWN BY: S.P.	SIDE 2 OF 2

PREPARED BY:



PINNELL SURVEY, INC.

5300 W. HILLSBORO BLVD., SUITE 215-A, COCONUT CREEK, FLORIDA 33073
 PHONE(954)418-4940 FAX(954)418-4941 EMAIL: order@sfland.net
 CERTIFICATE NO.: LB6857

REQUESTED BY:

**Capital
Abstract
& Title**

Coral Springs
p. 954.344.8420

Boca Raton
p. 561.461.8420

SURVEY ADDRESS:

1188 N.W. 117TH AVENUE
CORAL SPRINGS, FLORIDA 33071

CERTIFY TO:

1. MARIA KERNER
 2. CAPITAL ABSTRACT & TITLE
 3. OLD REPUBLIC NATIONAL TITLE INSURANCE COMPANY
 4. THE MORTGAGE FIRM, INC., ITS SUCCESSORS
- AND/OR ASSIGNS, AS THEIR INTEREST MAY APPEAR

FLOOD ZONE & ELEVATIONS:

FLOOD ZONE: X(0.2%)
 BASE FLOOD ELEVATION: N/A
 CONTROL PANEL NO.: 120033-0335-H
 DATE OF FIRM INDEX: 08/18/14

POTENTIAL ENCROACHMENTS:

1. ROOF EAVE OVERHANG CROSSES OVER THE NORTHERLY AND SOUTHERLY PROPERTY LINES.

LEGAL DESCRIPTION: LOT 21, OF "LENNOX ISLES"

THAT PORTION OF PARCEL D AND E, TOGETHER WITH A PORTION OF PARCEL C, OF "LAKEVIEW DRIVE SUBDIVISION", ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 119, AT PAGE 50, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. AS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF PARCEL "E"; THENCE NORTH 00°22'35" WEST, A DISTANCE OF 700.94 FEET TO THE POINT OF CURVATURE OF A CURVE, CONCAVE WESTERLY, HAVING A RADIUS OF 2260.77 FEET AND A CENTRAL ANGLE OF 07°43'41", THENCE NORTHERLY ALONG THE ARC OF SAID CURVE TO THE LEFT, A DISTANCE OF 304.93 FEET TO THE CURVE'S END, ALSO BEING THE POINT OF BEGINNING; SAID POINT BEING A POINT OF COMPOUND CURVATURE AND THE BEGINNING OF A CURVE, CONCAVE WESTERLY, HAVING A RADIUS OF 2260.77 FEET AND A CENTRAL ANGLE OF 01°12'59", THENCE NORTHERLY ALONG THE ARC OF SAID CURVE TO THE LEFT, A DISTANCE OF 48.00 FEET TO THE POINT OF INTERSECTION WITH A NON-TANGENT LINE; THENCE NORTH 80°40'45" EAST, A DISTANCE OF 95.00 FEET; TO A POINT OF NON-TANGENT INTERSECTION WITH A CURVE, CONCAVE WESTERLY, HAVING A RADIUS OF 2355.77 FEET AND A CENTRAL ANGLE OF 01°12'59", THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE TO THE RIGHT, FROM WHICH A RADIAL BEARING AT SAID POINT BEARS SOUTH 80°40'45" WEST, A DISTANCE OF 50.02 FEET TO THE POINT OF INTERSECTION WITH A NON-TANGENT LINE; THENCE SOUTH 81°53'44" WEST, A DISTANCE OF 95.00 FEET, TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING IN THE CITY OF CORAL SPRINGS, BROWARD COUNTY, FLORIDA.

LEGEND & ABBREVIATIONS:

A = ARC	D.E. = DRAINAGE EASEMENT	P.C. = POINT OF CURVATURE
A/C = AIR CONDITIONER	ELEV. = ELEVATION	P.E. = POOL EQUIPMENT
A.E. = ANCHOR EASEMENT	E.S. = ELECTRIC SERVICE	P.I. = POINT OF INTERSECTION
B.M. = BENCHMARK	F.P. & L. = FLORIDA POWER & LIGHT	P.R.C. = POINT OF REVERSE CURVE
B.C.R. = BROWARD COUNTY RECORDS	L.B. = LICENSED BUSINESS	P.O.B. = POINT OF BEGINNING
C.B.S. = CONCRETE BLOCK STRUCTURE	L.P. = LIGHT POLE	P.O.C. = POINT OF COMMENCEMENT
CHATT. = CHATTAHOOCHEE	M.H. = MANHOLE	P.P. = POWER POLE
C.O. = CLEANOUT	(M) = MEASURED	R = RADIUS
CONC. = CONCRETE	NAVD = NORTH AMERICAN VERTICAL DATUM	R/W = RIGHT-OF-WAY
C.L.F. = CHAIN LINK FENCE	NGVD = NATIONAL GEODETIC VERTICAL DATUM	T = TANGENT
C.L.P. = CONCRETE LIGHT POLE	NO. = NUMBER	(TYP.) = TYPICAL
(C) = CALCULATED	O.H. = OVERHANG	U.E. = UTILITY EASEMENT
C.B. = CHORD BEARING	O.R.B. = OFFICIAL RECORDS BOOK	W.F. = WOOD FENCE
C.R. = CABLE RISER	O/S = OFFSET	W.M. = WATER METER
(D) = DEED	(P) = PLAT	Δ = DELTA OR CENTRAL ANGLE
D.B. = DEED BOOK	P.B.C.R. = PALM BEACH COUNTY RECORDS	⊥ = CENTERLINE
M-D.C.R. = MIAMI-DADE COUNTY RECORDS	P.B. = PLAT BOOK	⊕ = ELEVATION

GENERAL NOTES:

1. TYPE OF SURVEY: BOUNDARY
2. IF THIS SURVEY HAS BEEN REVISED AS INDICATED IN THE REVISION BOX SHOWN HEREON, THEN ANY AND ALL PREVIOUS VERSIONS OF THIS SURVEY PREPARED BY PINNELL SURVEY, INC. ARE NULL & VOID.
3. THE PROPERTY SHOWN HEREON WAS NOT ABSTRACTED FOR OWNERSHIP, RIGHTS-OF-WAY, EASEMENTS OR OTHER MATTERS OF RECORD BY PINNELL SURVEY, INC. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT DEPICTED ON THIS SURVEY THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THE COUNTY, FOR WHICH THE SUBJECT PROPERTY IS LOCATED IN.
4. UNLESS OTHERWISE NOTED, FIELD MEASUREMENTS ARE IN AGREEMENT WITH RECORD MEASUREMENTS.
5. ELEVATIONS SHOWN HEREON (IF ANY) ARE RELATIVE TO NAVD 1988, UNLESS OTHERWISE NOTED.
6. UNDERGROUND IMPROVEMENTS AND UTILITIES ARE NOT LOCATED.
7. FENCE AND WALL OWNERSHIP IS NOT DETERMINED.
8. THIS DRAWING IS THE PROPERTY OF PINNELL SURVEY, INC. AND SHALL NOT BE USED OR REPRODUCED, WHOLE OR IN PART WITHOUT WRITTEN PERMISSION & AUTHORIZATION FROM PINNELL SURVEY, INC.
9. ALL EASEMENTS SHOWN ON THE ATTACHED DRAWING ARE PER THE RECORD PLAT (UNLESS OTHERWISE NOTED).
10. THIS SURVEY IS FOR MORTGAGE AND TITLE PURPOSES ONLY.
11. BEARINGS SHOWN HEREON ARE PER DEED DESCRIPTION.

CERTIFICATION:

THIS IS TO CERTIFY THAT I HAVE RECENTLY SURVEYED THE PROPERTY DESCRIBED IN THE FOREGOING TITLE CAPTION AND HAVE SET OR FOUND MONUMENTS AS INDICATED ON THIS SKETCH AND THAT SAID ABOVE GROUND SURVEY AND SKETCH ARE ACCURATE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I FURTHER CERTIFY THAT THIS SURVEY MEETS THE STANDARDS OF PRACTICE UNDER RULE 5J-17, FLORIDA ADMINISTRATIVE CODE, ADOPTED BY THE FLORIDA STATE BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS. THIS SURVEY IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

01/05/22

JASON H. PINNELL
 PROFESSIONAL SURVEYOR & MAPPER
 LICENSE NO. 5734, STATE OF FLORIDA

REVISIONS	DATE	CHK'D BY

SKETCH NO.: 21-2730
DATE OF SURVEY: 12/31/21
CHECKED BY: S.A.
FIELD BOOK/PAGE: 640/68
SIDE 1 OF 2

Seventh Order of Business

7A

PILLAR CONSULTANTS, INC.

Consulting Engineers, Planners & Surveyors

5230 South University Drive – Suite 104
Davie, Florida 33328
Phone (954) 680-6533 Fax (954) 680-0323

January 2nd, 2022

Kenneth G. Cassel
District Manager
Coral Springs Improvement District
10300 NW 11th Manor
Coral Springs, FL 33071

Re: **Logar Village (NW 94th Ave & NW 16th St)**
ROW permit #2019-4 and SWM permit #2019-4A

Dear Mr. Cassel,

The applicant for the Logar Village project is in receipt of your letter (dated December 21, 2021) where due to no work being done on the site, that the status of CSID approval change from “approved” to “expired”. The applicant has asked that we, their engineer, respectfully request an extension to those permits. Our client didn’t start construction on the site during this time due to issues with Covid. The businesses that they operate suffered greatly due to the pandemic and they were not able raise funds fast enough to begin the construction before the end of their permits.

Our client, just before the holiday, was coordinating with us and their contractor to begin the work onsite (in approximately 2 months). Please let us know if there is anything that can be done to extend these two permits so that our client can continue to engage their contractor and begin the work.

Thank you for your consideration in this matter. If you have any questions, comments, or concerns, please contact me at 954-680-6533.

Respectfully Submitted,
PILLAR CONSULTANTS, INC.



Jason Wilson
President

7D.

APPLICATION FOR PERMIT

Board of Supervisors Coral Springs Improvement District 10300 NW 11 th Manor Coral Springs, FL 33071		Permit Type <input checked="" type="checkbox"/> Right of Way <input type="checkbox"/> Surface Water Management <input type="checkbox"/> General
--	--	--

1. 2. 3. 4. 5. 6. 7.	PROPOSED USE OF DISTRICT FACILITY: _____ Install (2) 1.5" HDPE Conduit PULL (1) 96CT Fiber (120" MIN Cover) <hr/> LOCATION OF WORK: <u>9750 W Atlantic Blvd. Coral Springs, FL</u> <hr/> <table border="0" style="width:100%"> <tr> <td style="width:33%">Subdivision _____</td> <td style="width:33%">Lot No. _____</td> <td style="width:33%">Block No. _____</td> </tr> <tr> <td>Section: _____</td> <td>Township: _____</td> <td>Range: _____</td> </tr> </table> <hr/> DISTRICT WORKS INVOLVED IN PROPOSED CONSTRUCTION OR USE: _____ <hr/> NAME, ADDRESS, PHONE AND FAX OF OWNER OF PROPOSED WORK OR STRUCTURE: <u>Crown Caste Fiber</u> <u>9250 W Flager St. Miami FL 33174</u> <hr/> NAME, ADDRESS, PHONE AND FAX OF APPLICANT OTHER THAN OWNER (If any): <hr/> <hr/> AREA PROPOSED TO BE SERVED: (Give property description sufficient for identification, <u>9750 W Atlantic Blvd.</u> <hr/> This application, including sketches, drawings or plans and specifications attached, contains a full and complete description of the work proposed or use desired of the above described facilities of the District and for which permit is herewith applied. It shall be part of any permit that may be issued. It is agreed that all work or the use of the District's facilities involved will be in accordance with the permit to be granted and with the Permit Criteria Manual heretofore adopted by the District, which have been examined and are understood by the applicant and as the same may be hereafter from time to time amended, changed or revised and which (it is further understood) shall be incorporated in reference as a part of any permit which may be granted.	Subdivision _____	Lot No. _____	Block No. _____	Section: _____	Township: _____	Range: _____
Subdivision _____	Lot No. _____	Block No. _____					
Section: _____	Township: _____	Range: _____					

Standard Conditions ARE AS FOLLOWS:

1. In the event the DISTRICT wishes to obtain the ingress or egress to its property, easement or right of way affected by the permit issued pursuant to this application for any lawful District purpose, including but not limited to maintenance of any lake, canal or related water management infrastructure, the removal, demolition and reconstruction, if any, of the proposed work or structure permitted hereunder shall be at the sole expense of the owner or the owner's successors or assigns.
2. Permittee, by acceptance of the permit, covenants and agrees that the DISTRICT, District Managers, district consultants and its successors shall be promptly indemnified, defended, protected, exonerated, and saved harmless by the Permittee from and against all expenses, liabilities, claims, demands, and proceedings incurred by or imposed on said District in connection with any claim, proceeding, demand, administrative hearing, suit, appellate proceeding, or other activity; including unfounded or "nuisance" claims, in which the District may become involved, or any settlement thereof, arising out of any operations under this permit, including use of canal water for irrigation purposes, damage to landscaping, paint damage to automobiles, buildings, or other structures, and any property damage or personal injuries, fatal or non-fatal, of any kind or character.
3. Permittee agrees that no debris will be placed into the waterways of the District.

For this purpose the Permittee has submitted a check in the amount of Two-Thousand Five Hundred Dollars (\$2,500.00) which Permittee agrees to forfeit if debris is found to have been placed into the District's waterways; said determination to be at the sole discretion of the District and is acknowledged by Permittee to represent both actual and punitive damages for violating the provisions of this permit and, further, the provisions of Chapter 298, Florida Statutes.

If construction of the facilities called for in this permit have not been completed, an additional Two Thousand Five Hundred Dollars (\$2,500.00) will be submitted by Permittee to cover future occurrences of discharging builder debris into the District's waterways.

4. Applicant agrees to maintain the system in accordance with permit documents and to recertify the function, condition and operation of the system according to the District's schedule and submit "Storm water Inspection Reports" and shall comply with all re-inspection procedures required under the District's policies.
5. Applicant agrees to maintain adjacent canal/lake banks in accordance with the specified cross section, maintain permitted vegetation to the water's edge and keep the canal and canal bank free and clear of trash and debris.
6. Permittee agrees to correct any shoaling or erosion of district facilities resulting from the installation or operation of components authorized by the permit.
7. Applicant agrees to remove (and process permits for tree removal through the City of Coral Springs) any landscaping from adjacent canal rights of way other than grass or approved ground cover. The removal, mitigation, and permitting shall be at the applicant's own cost.
8. Abide by the terms and conditions of the permit.
9. To maintain works or structures in a good and safe condition.

- 10. To allow inspection at any time by the District of any works or structure established by permit upon notification.
- 11. Prevent the discharge of debris and/or aquatic weeds into any District works.
- 12. To maintain the water quality of all waters discharging into District works.
- 13. To conform with any alterations of or amendments to this manual, or those imposed by the DEP, SFWMD or EPA that may be deemed necessary by the District.
- 14. To make any immediate changes or repairs as requested by District personnel to insure the safe operation of the District's waterways during storm events.
- 15. Restore existing lake/canal banks to the design cross section of 4 Horizontal: 1 Vertical to 2 ft. below the control elevation.
- 16. Upon completion of the construction specified in the permit, the applicant shall submit to the District 3 as-built surveys and electronic media certified by a professional engineer, in a format generally compatible with the requirements of other storm water management jurisdictions.
- 17. Acknowledges that failure to maintain the system, comply with re-certification requirements, or performing construction with District authorization may result in the restriction or elimination of storm water discharges to District facilities.
- 18. No beneficial use of the property is allowed until the Coral Springs Improvement District has accepted the engineer's storm water management certification and released the project.

SPECIAL CONDITIONS WILL BE ADDED WHEN APPLICABLE:

Submitted this 11th day of January 2022

Company and/or Owner: Crown Caste Fiber

By:
Name
: Gisselle Jaramillo

Title: Permit Specialist

BOARD OF SUPERVISORS
Reviewed and approved by Board meeting held



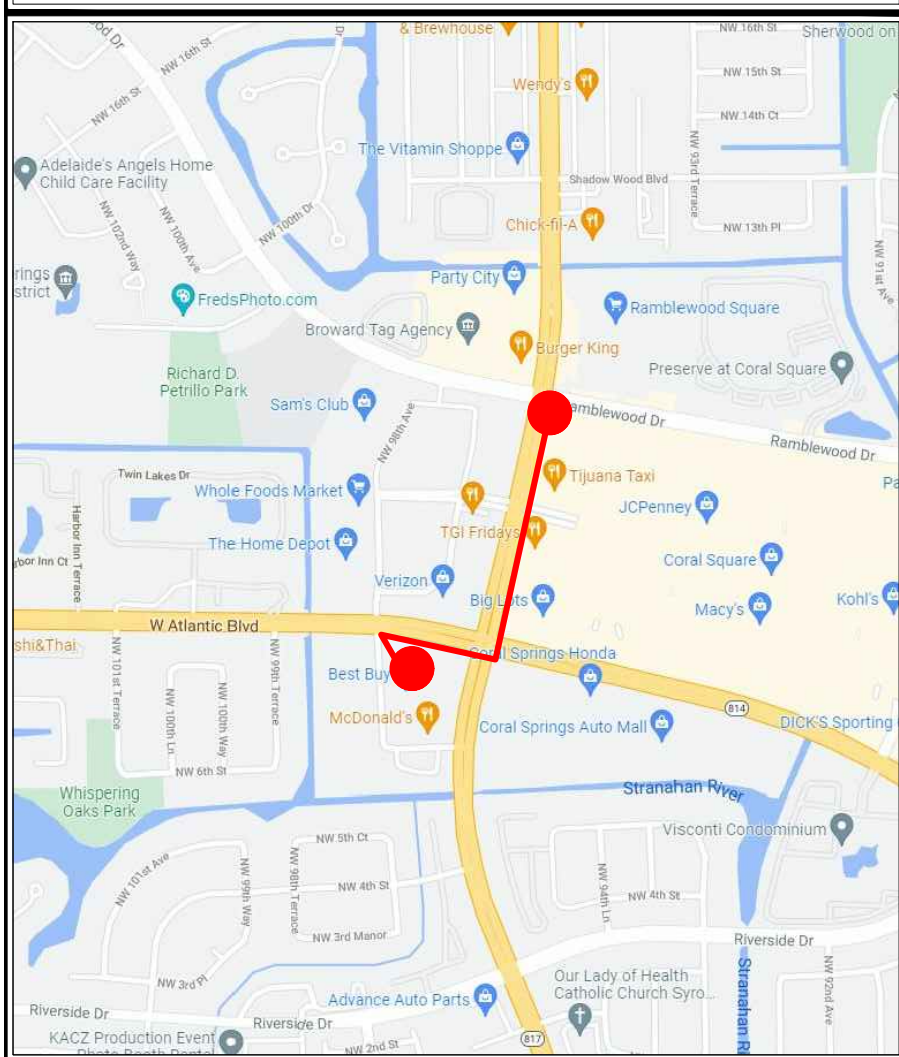
CROWN CASTLE | FIBER

PROPOSED FIBER OPTIC NETWORK INSTALLATION

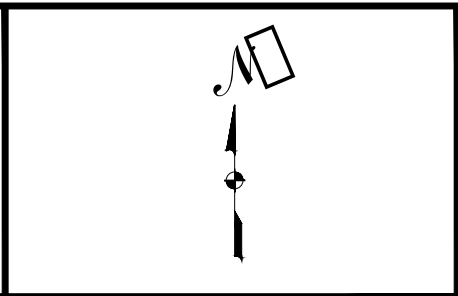
9750 W ATLANTIC BLVD
 CORAL SPRINGS, FL 33071
 TOWNSHIP: 48S RANGE: 41E SECTION: 28/33

SPACE RESERVED FOR PROFESSIONAL SEALS

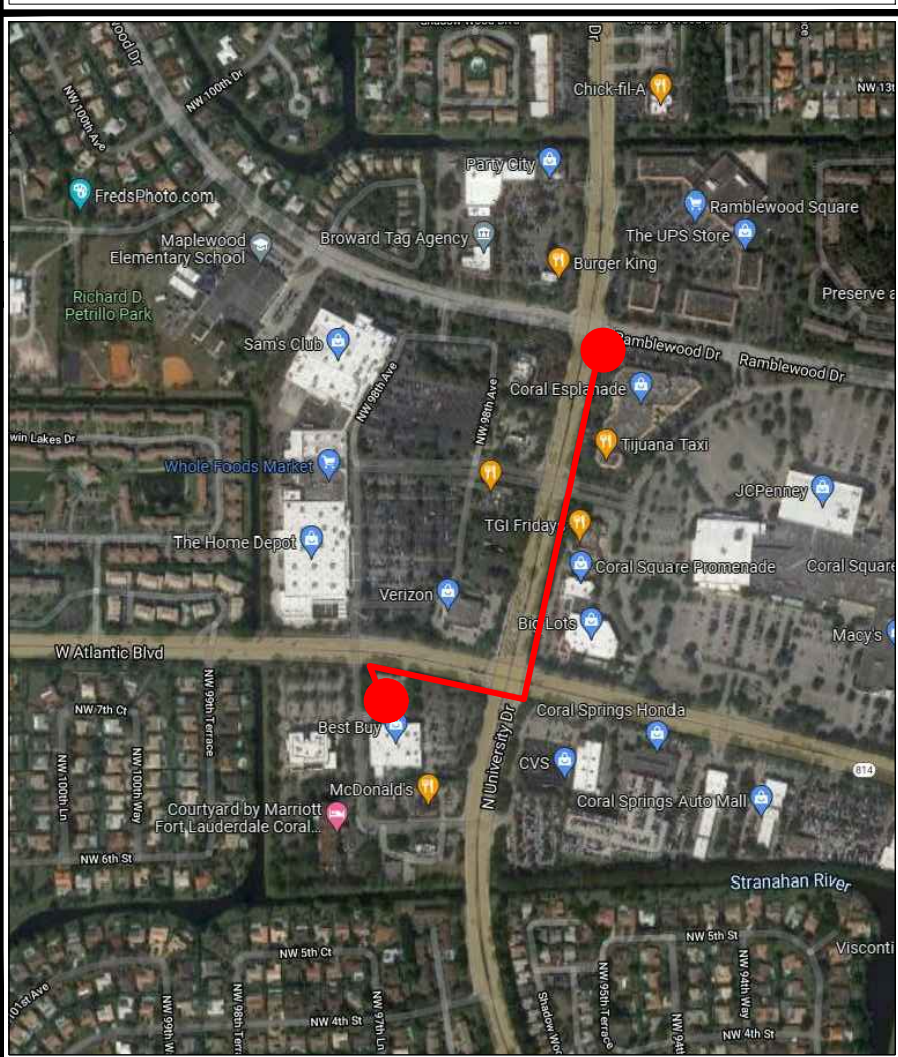
LOCATION MAP




**Know what's below
Call before you dig**



VICINITY MAP



PERMITTING

JURISDICTION:

- FDOT
- CITY OF CORAL SPRINGS
- BROWARD MOT
- PRIVATE AGREEMENT

PROJECT CONTACTS

CROWN CASTLE FIBER:
 2056 VISTA PARKWAY
 WEST PALM BEACH, FL 33411

PROJECT MANAGER CONTACT:
 JAKE JACOBSON
 PHONE: (954) 415-7678
 EMAIL: jake.jacobson@crowncastle.com

CONSTRUCTION MANAGER INFO:
 GUSTAVO GONZALEZ
 PHONE: (561) 396-0183
 EMAIL: gus.gonzalez@crowncastle.com

ENGINEERING & SURVEYING CONTACT:
 SANDRA KARINA VARGAS
 PHONE: (954) 937- 5239
 EMAIL: karinav@kmfibertelecom.com

INDEX OF SHEET

- 01 OF 21 - COVER
- 02 OF 21 - OVERALL MAP
- 03 OF 21 - PROJECT SCHEDULE
- 04 OF 21 - CONTACT SHEET
- 05 OF 21 - LEGEND
- 06 OF 21 - LINETYPES / NOTES
- 06A OF 21 - CONSTRUCTION NOTES
- 07 OF 21 TO 10 OF 21 - PLANS
- 07A OF 21 TO 10A OF 21 - PROFILES
- 11 OF 21 - DETAIL
- 12 OF 21 - PICTURES
- 13 OF 21 TO 14 OF 21 - TYPICAL
- 15 OF 21 TO 21 OF 21 - MOT'S

REVISIONS	NO.	DATE	DESCRIPTION	BY
	01	10/18/21	FIRST SUBMITTAL	ZL

DRAWN BY: ZL
 CHECKED BY: GIULIANO LEON
 DRAWING DATE: 10/18/2021

PROJECT CODE

PD#: 321632
 JOB#: S280372

SITE NAME

9750 W ATLANTIC BLVD

BUSINESS UNIT NUMBER

SITE ADDRESS

9750 W ATLANTIC BLVD
 CORAL SPRINGS
 BROWARD COUNTY
 FL 33071 - USA

SHEET TITLE

COVER

SHEET NUMBER

Eighth Order of Business



Social Media Accounts Management, and Content Development and Distribution

Scope and Fee Estimate for Supplemental Agreement

Prepared for Coral Springs Improvement District

Revised: January 14, 2022

SCOPE OF SERVICES

The Coral Springs Improvement District has asked that Quest manage, develop and distribute content for their operated/managed accounts on the following four platforms: Facebook, Twitter, Instagram, and YouTube. This expands the scope of the current contract which intended to provide social media assistance to an in-house CSID staff member what would be managing the account and draft content supplemented by Quest (i.e. graphics and editing).

Quest’s project team will develop a monthly content calendar and send the calendar to CSID for approval at least five business days in advance of the beginning of each month. Quest will work together with CSID to develop a content calendar schedule and robust content that meets CSID’s needs. Once the calendar has been approved, Quest’s Project Manager or assigned team member will schedule those posts to CSID’s social media pages. Quest’s Project Manager or assigned team member will monitor CSID’s accounts and draft suggested responses to comments or direct messages, as needed, for CSID review prior to responding.

In special circumstances, such as emergencies due to severe weather events or other emergency types, time worked will be billed separately or managed in-house by CSID.

The following cost estimate is based on 12 months (one year.) As the end date approaches, CSID and Quest will review scope of services to determine if continuation or modifications of services are needed.

COST ESTIMATE

Social Media Launch, Content Development, Distribution and Management 12 Months		
Activity Description	Hours (Not to Exceed)	Fee
January: Develop content for February.	11	\$1,067
February – April: Post once a week on the 3 accounts using content calendars. Develop March and April content calendars: Research and collaboration with CSID staff, and graphics designed to each social media platform’s specifications.	24	\$2,328

May – December: Post three times a week or as determined by analytics, posts based on content calendar – excluding Charter Amendment Marketing content during August through the beginning of November. Develop each month’s content calendar: research and collaboration with CSID staff, and graphics designed to each social media platform	170	\$16,490
Accounts Management: Social media monitoring and drafting responses and responding, analytics reporting	96	\$9,312
Project Management: Includes client relations, managing project staff and work activities as indicated above.	30	\$2,910
TOTAL	Up to 331 hours	\$32,107

Optional Services

- Video Production/Library – Scope and fee to be provided per video request or recommendation at the contract rate of \$97/hour.
- Photo Library – Quest will utilize free stock photography options. However, should a particular type of imagery be needed that might not be available via free options, purchasing imagery/stock photography would be deemed appropriate. In those cases, Quest will provide a cost estimate to CSID for approval before moving forward with purchases.

Proposed Timeline

- January: Content development for February calendar.
- February – April: Posts to occur once a week and possibly increasing frequency as metrics are analyzed.
- May – December: Posts may occur three times a week or as determined by analytics.

Ninth Order of Business

WORK AUTHORIZATION

CSID WA # 201

Globaltech No. 151364

Pursuant to the provisions contained in the "Contract for Professional Engineering Consulting and Design-Build Services on a Continuing Contract Basis " between the CORAL SPRINGS IMPROVEMENT DISTRICT, hereinafter referred to as "OWNER", and Globaltech, Inc., hereinafter referred to as "FIRM", dated July 1, 2012 (hereinafter referred to as "AGREEMENT"), this Work Authorization authorizes the FIRM to provide services under the terms and conditions set forth herein and in the AGREEMENT, which is incorporated herein by reference as though set forth in full.

The OWNER desires engineering consulting services related to the Site 15 - Canal Bank Assessment and Design, hereinafter referred to as the "Specific Project".

Section 1 – Terms

The FIRM shall be defined as an individual, corporation or contractor having a direct contract with the OWNER or with any other subcontractor in the performance of a part of the work contracted for under the terms of this Work Authorization with the OWNER.

Section 2 – Scope of Work

The FIRM will provide the following services in accordance with the AGREEMENT:

OWNER has identified a specific area (Site 15) where canal bank erosion and deterioration has become a concern. In this area, erosion has occurred to such an extent, that the water's surface has encroached onto private property and/or insufficient right-of-way is left for OWNER to maintain the canal. The OWNER has requested that the FIRM prepare an assessment of the subject properties that will include an investigation of the affected

canal banks, a design to remediate the problematic conditions, and preparation of an approximate cost to complete the proposed remediation. For this project, the assessment and design have been combined so that a more accurate construction cost estimate can be prepared. If at the end of the assessment phase, it is deemed that remediation is not needed, FIRM will not prepare the design and will return unspent funding. In its current form, the project will be accomplished by executing the following seven tasks:

Task 1 – Project Management and Coordination

FIRM will attend up one (1) meeting with OWNER to obtain available data and to coordinate applicable project issues and goals. FIRM will obtain aerial photographs and property appraiser data from Broward County to develop project specific base maps.

FIRM will conduct a field reconnaissance assessment of the subject site identified by OWNER from the canal bank and from the water with the assistance of OWNER. After the site visit, field data will be cataloged and documented along with site photographs.

Task 2 – Canal Surveying and Mapping

FIRM will prepare a scope of work and subcontract with Avirom and Associates Surveyors, Inc. (Avirom). FIRM will coordinate work with Avirom, the OWNER and the individual property owners to ensure that the required, requested survey data is obtained. Subcontractor will identify and stake the rear property line for the 32 properties, prepare cross-sections at each property lines and at the mid-property locations (approximately 35-foot intervals). Cross sections will collect vertical elevations at 5-foot intervals from 15-feet within the private property to the water's surface. All elevations will be referenced to NGVD 1929 vertical datum. FIRM will use survey data to prepare cross sectional designs for right-of-way remediation and plan drawings. In addition,

subcontractor will locate and plot the locations of landscaping and structures located within the CSID Canal Right-of-Way.

Task 3 – Subsurface Exploration

FIRM will prepare a scope of work for a geotechnical engineering / testing firm to conduct a subsurface investigation at the subject site. FIRM will subcontract with a geotechnical engineering / testing firm and will coordinate work between OWNER, subcontractor and adjacent home owners. Subcontractor will review existing subsurface data, cross sections and dive team data related to site determine site conditions and influence of erosion and roots on canal bank. Subcontractor will perform hand penetrometer assessment to reveal the locations of voids, subsidence, extensive voids and root matts from the surrounding trees.

Task 4 – Canal Bank Dive Inspection

FIRM will prepare a scope of work to conduct an underwater dive inspection of the entire canal bank. FIRM will subcontract with Industrial Divers Corporation (IDC) and will coordinate work between OWNER, IDC and adjacent home owners. A three-person dive team will inspect the submerged shoreline and canal bank from water line to the mid-point of the canal (approximately 25 feet). Cross sections will be extensions of those prepared by the land surveyor and extend from the water's edge to the mid-point of the canal. Canal depths will be collected along each cross-section at 5-foot intervals. Each cross-section will include the depth of the toe and the horizontal distance of the toe of the slope from the water line which will provide the submerged slope. Any overhanging limestone ledges will be measured for horizontal extend, the depth of the undermining measured with a grade rod and the location of the center of the greatest extent of undermining delineated with an additional cross-section location. FIRM will review collected data and will ensure that the required, requested data is gathered. FIRM will compile information provided by IDC and will use this

information to prepare sketches of the observations for **Report of Findings** (Task 5).

Task 5 – Site 9 – Report of Findings

Firm will use the information collected in Tasks 1 – 4 to prepare a Draft – Site 15 Report of Findings. The report will present the following information:

- Executive Summary
- Summary of collected data (available data, field assessment, planning level survey, geotechnical investigation, and diving inspection)
- Documentation of existing conditions of the canal bank at Site 15
- Categorization of the level of canal bank stability in terms of canal slope conditions and need for stabilization
- Proposed method of canal stabilization in areas that require remedial action

Following review by the OWNER, FIRM will request a meeting with OWNER to review the findings of the assessment and the need to move forward with remediation design. Three copies of the FINAL Report will be submitted that incorporates the OWNER's comments and locations requiring bank reconstruction. FIRM will then summarize the results of the **Report of Findings** in a presentation to the Board.

Task 6 – Canal Bank Stabilization Engineering and Design

Based on the information collected during the first four tasks, FIRM will prepare construction plans with details and specification notes to implement canal bank stabilization at Site 15. The construction plans will be executed to a level necessary to complete work (sufficient to be executed by the FIRM) and will include the following sheets (27 total sheets):

- Cover Sheet (1 sheet)
- General Notes and Legend (1 sheet)
- Typical Section Sheets (1 sheets)
- Plan Sheets (6 sheets)
- Cross Section Sheets (16 sheets)
- Detail Sheets (1 sheets)
- Pollution Prevention Plan Sheets (1 sheets)

FIRM will develop supplemental specifications to clarify the work activities and sequence of work. Specifications will be incorporated on the construction plans.

FIRM will develop and submit three (3) sets of construction contract documents (plans, notes and clarifications) for review and comment by CSID at the draft and final-complete milestones.

Task 7 – Construction Cost Estimate

Civil-CAD 3D will be used to prepare the proposed canal bank profiles. The program generates quantities of material required to be excavated and placed. With this information, Globaltech will work with a subcontractor (MEC) to prepare a cost estimate for the restoration of Site 15. The cost estimate will be developed to fully execute the work and will include project management, community outreach, construction oversight, construction implementation, and closeout services.

Assumptions

Assumptions for the project are as follows:

- FIRM will coordinate assessment work with adjacent property owners.
- Utility location will be included in the base survey. Future contractor will need to verify utility locations with location service prior to commencing work.

- Permit applications for implementing the proposed improvements are not part of this work authorization.
- Following the data assessment and during the report review meeting, it will be decided by OWNER and FIRM if canal bank remediation is necessary. In the event that remediation is not required, FIRM will eliminate Task 6 (Engineering & Design) and will return unused funding (\$27,096) in a contract addendum.
- An alternatives evaluation will be performed to only include remediation methods suitable for this location (rip-rap, geotechnical membrane, shore reshaping with a protective barrier) and will not include the entire universe of remedial techniques.
- Cost of vegetation removal will not be included in project cost estimate.

Section 3 – Location

The services to be performed by the FIRM shall be at Site 15 along Canal L-202 and include the following thirty-two (32) properties:

- **SW 1st Street** (12493, 12485, 12477, 12469, 12461, 12453, 12449, 12437, 12429, 12421, 12413, 12397, 12389, 12381, 12373, 12365, 12357, 12349, 12341, 12333, 12325, 12317, 12309, 12301, 12293, 12285)
- **NW 1st Street** (12233, 12211, 12199, 12177, 12155, 12133)

Section 4 – Deliverables

The FIRM will provide the following Deliverables to OWNER:

- Draft and Final – Site 15– Report of Findings
- Presentation of Findings to Board of Directors
- Draft and Final – Site 15 Canal Bank Remediation Design

Section 5 – Time of Performance

Project will commence after execution of this Work Authorization. The FIRM and OWNER agree to the following schedule:

Task	Time Elapsed to Subtask Completion
Notice to Proceed (NTP)	0 Days
Data gathering	8 weeks after NTP
Draft Report	12 weeks after NTP
Final Report	14 weeks after NTP
Presentation to Board	14 weeks after NTP
Draft Design	18 weeks after NTP
Final Design	20 weeks after NTP

Section 6 – Method and Amount of Compensation

1. The FIRM shall be paid by the OWNER in accordance with the Florida’s Prompt Payment Act Florida Statute 218.70-79 and in accordance with the payment method as set forth in Section 6 of the AGREEMENT. The calculations shall begin using the date the invoice was received.
2. Total job price: **\$113,436**. No allowance is included in the proposed fee.
3. The cost for the above scope of services is a lump sum (LS). The LS is based on the materials, methods, and assumptions presented in the scope of services. The LS shall not be greater than the stated amount unless there is an approved increase in the scope of services.
4. A Budget Summary for the above LS is provided in Attachment A.

Section 7 – Application for Progress Payment

1. Unless otherwise prescribed by law, at the end of each month, the FIRM shall submit to the OWNER for review, an Application for Progress Payment filled out and signed by the FIRM covering the Work completed as of the

date of the Application and accompanied by such supporting documentation as is required by the AGREEMENT.

Section 8 – Responsibilities

The FIRM shall, under no circumstance, look to the OWNER to provide any labor or equipment for the FIRM not specified herein. The FIRM shall provide all of the labor and equipment necessary to perform the job or services contracted for at the expense of the FIRM. Property of any kind that may be on the premises, which are the site of the performance of this contract, during the performance of this Work Authorization, shall be at the sole risk of the FIRM.

8.1 The OWNER hereby designates Shawn Frankenhauser as the OWNER's representative.

8.2 In addition to applicable provisions of Section 2 of the AGREEMENT, the OWNER will:

- Provide copies of existing drawings and equipment cut sheets if requested by FIRM
- Pay for any required permit fees

The FIRM acknowledges and understands that it is an independent contractor in its relationship with the OWNER. The FIRM hereby designates Rick Olson, P.E. as the FIRM's representative.

Section 9 – Insurance

The FIRM shall provide certificate of insurance to the OWNER setting forth the type and amount of insurance carried by the FIRM and conforming to the minimum requirements set forth in the AGREEMENT.

Section 10 – Level of Service

The OWNER shall have the right to terminate said Agreement by giving the FIRM thirty (30) days written notice if the service that is being provided is

not maintained at levels necessary to provide the required service. The OWNER will determine in its sole judgment what constitutes a satisfactory level of service.

Section 11 – Indemnification

The Firm shall indemnify and hold harmless the Owner and its officers and employees as set forth in Section 11 of the Agreement.

IN WITNESS WHEREOF, this Work Authorization, consisting of ten (10) pages and Attachment A has been caused fully executed on behalf of the FIRM by its duly authorized officer, and the OWNER has the same to be duly name and in its behalf, effective as of the date herein above written.

CORAL SPRINGS IMPROVEMENT DISTRICT

Signature of Witness

Signature of President

Printed name of Witness

Dr. Marty Shank
Printed Name of President

Date

Approved as to form and legality

District Counsel

State of Florida
County of Palm Beach

ENGINEER

The foregoing instrument was acknowledged before me on this

Globaltech, Inc.
Company

____ day of _____, 2022 by

Signature

who is personally known to me OR
produced _____
as identification.

David A. Schuman, P.E., Vice President
Name and Title (typed or printed)

Signature of Notary

January 24, 2022
Date

Attachment A

Budget Summary

ATTACHMENT A

WA#201 - Site 15 Canal Bank Assessment and Stabilization Design

Engineering and Design Budget Summary

Task	Task Description	Officer	E6	E4	E2	CADD	Adm 3	Adm 1	Total Labor	*Sub-Consultant Services	Sub-Consultants
		\$210.00	\$180.00	\$155.00	\$108.00	\$108.00	\$77.00	\$52.00			
1	Project Engineering & Coordination										
	Project Management		16		4		4	6			
	Subconsultant Agreements / Coordination		4					2		0	
										0	
	Subtotal Task 1	0	20	0	4	0	4	8	\$ 4,756	0	
2 - 5	Site Assessment / Report of Findings										
	Subcontractor Management/Coordination		8				4	6			
	Coordination with Homeowners		16		16						
	Geotechnical Investigation		8					2		12,000	NET
	Canal Surveying and Mapping		12		6			2		18,500	Avirom
	Canal Dive Inspection		6		12			2		19,000	IDC
	Data Review		6							0	
	Report of Findings		16		8			8			
	Presentation to Board		4			2		2			
	Subtotal Task 2	0	76	0	42	2	4	22	\$ 19,884	49,500	
6	Engineering and Design										
	Design Concept and Slope Stability Analysis		24			4		2		0	
	Design Preparation		40		24	92					
	Cleint Review Meeting		4					2		0	
	Design Modificaitons		4			8		2			
	Subtotal Task 3	0	72	0	24	104	0	6	\$ 27,096	0	
7	Construction Cost Estimate										
	Construcion Cost Estimate		16		4		0	4		2,000	MEC
	Subtotal Task 4	0	16	0	4	0	0	4	\$ 3,520	2,000	
	Labor Subtotal Hours	0	184	0	74	106	8	40			
	Labor Subtotal	\$0	\$33,120	\$0	\$7,992	\$11,448	\$616	\$2,080			
	Labor Total								\$ 55,256		
	Subconsultant Labor Total									51,500	
	Subconsultant Multiplier									1.12	
	Subcontract Total									57,680	
	Field Materials									\$ 500	
	TOTAL									\$ 113,436	

MEC - Metro Equipment Corp.
 AA - Avirom and Associates
 IDC - Industrial Dive Corporation
 NET - Nutting Engineering and Testing

TENTH ORDER OF BUSINESS

Globaltech, Inc.
CSID Engineer's Report
January 24, 2022

PROJECTS UNDER CONTRACT

WA#168 – Membrane Train Flush Valve Addition / Backflow preventer elimination– In Progress

- Approved by Board – 11/18/19
- Amendment to complete Trains 1 & 3 approved by Board – 10/18/21
- Material delivered on site end of December
- Walkthrough and material verification conducted 1/12/22 revealing incorrect valve
- New valves being shipped by manufacturer
- Construction should take approximately one week tentatively scheduled for week of 2/07
- Estimated project completion – 2/25/22

WA#182 – AWIA Risk Assessment and Emergency Response Plan - Complete

- Approved by Board – 10/19/20
- Submitted Executive Summary and Risk and Resilience Assessment – 6/21/21
- Submit certificate of completion to EPA for RRA – 6/21/21
- Submitted certificate of completion to EPA for ERP – 12/10/21
- Project closeout

WA#183 – Above Ground Fuel Storage Tanks & Dispensing System – Substantially Complete

- Approved by Board – 11/16/20
- Pump replaced on unleaded fuel tank 12/06/21
- Recalibrated fuel dispenser
- Manufacturer addressing noise / vibration from unleaded fuel pump
- Globaltech ordered emergency stop button. CSID to install.
- Project should be complete in February

WA#184 – HSP 7 Day Tank Replacement – Substantially Complete

- Approved by Board – 1/25/21
- Project substantially complete – 5/27/21
- Meeting with inspector to re-visit electrical issues
- Project should be complete in February 2022

WA#187 – 500KW Emergency Generator – In Progress

- Approved by Board – 5/17/21
- Project kick-off meeting 6/10/21
- Signed purchase order for generator – 6/10/21
- Received revised submittals – scheduling a review meeting with staff – 10/13/21
- Released generator for production
- Preparing preliminary electrical drawings
- Estimated project completion – October 2022

**CSID Engineer's Report
January 24, 2022**

ACTIVE PROJECTS (Cont.)

WA#188 – Atlantic Blvd. 4-inch Sleeve – Substantially Complete

- Approved by Board – 12/21/20
- Sleeve installed 10/05/21
- Preparing bore log, record drawings, permit close-out
- Resolving re-pavement issues with Broward County
- Estimated project completion – 1/31/22

WA#192 – Canal Right-of-Way Tree Inventory – On Hold

- Approved by Board – 9/20/21
- Waiting on direction from CSID
- Estimated completion – 20 weeks from notice to begin work

WA#193 – WWTP Operating Permit Renewal and Reuse Study – Substantially Complete

- Approved by Board – 9/20/21
- Met with staff to conduct facility audit
- Draft to be submitted to DEP on 12/17/21
- Received minor comments from DEP – 1/11/22
- Addressing comments and should receive permit in February 2022
- Estimated project completion – 2/25/22

WA#195 – PW8 VFD – In Progress

- Approved by Board – 11/15/21
- Conducted kick off meeting
- Issued Purchase Orders and Subcontracts
- Estimated project completion – May 2022

WA#196 - DIW Building Breaker Replacement – In Progress

- Approved by Board – 11/15/21
- Conducted kick off meeting
- Issued Purchase Orders and Subcontracts
- Coordinating work and site visit with FPL
- Estimated breaker delivery – May 2022
- Estimated project completion – June 2022

WA#197 – Distribution Line Valve Replacement –In Progress

- Approved by Board – 11/15/21
- Conducted internal kick off meeting – 12/08/21
- Scheduling excavation above valves to confirm sizes and materials – mid January
- New valves will be ordered in January
- Estimated project completion – May 2022

**CSID Engineer's Report
January 24, 2022**

ACTIVE PROJECTS (Cont.)

WA#194 – HB53 Compliance – In Progress

- Approved by Board – 12/20/21
- Conducted internal kick off meeting – 1/11/22
- Preparing data requests from CSID to complete templates
- Estimated Project Completion – 6/30/22

WA#198 – Canal Sites 7 & 8 Design and Stabilization – In Progress

- Approved by Board – 12/20/21
- Prepared alternatives assessment on 1/07/22
- Conducted meeting with staff to review alternatives and options – 1/12/22
- Project placed on hold as additional alternatives are investigated

WA#199 – LP Fuel Tank Installation – In Progress

- Approved by Board – 12/20/21
- Conducted internal kick off meeting 1/14/22
- Issued subcontract to Paul Brewer (site survey) – 1/17/22
- Issued purchase order to SunGas (tank vendor) – 1/17/22
- Scheduling site survey and tree removal
- Anticipate submitting construction permit – 2/18/22
- Estimated project completion – 4/01/22

WA#200 – PS 1 & 2 Trash Rack Bracket Replacement – In Progress

- Approved by Board – 12/20/21
- Conducted internal kick off meeting 1/14/22
- Issued purchase order to G&G Fabrication – 1/17/22
- Issued task order to IDC (underwater contractor) – 1/17/22
- Fabrication complete – estimated -2/04/22
- Installation complete – estimated – 3/18/22
- Estimated project complete – 4/01/22

Work Authorizations Under Development

WA#191 – Replace Blowers 4 & 5 – Under review

WA#XX – Generator Storage Building – under development

WA#201 – Site 15 Canal Bank Assessment and Design – On current agenda