

**Sebastian Inlet District
Regular Commission Meeting
Wednesday, 4 PM, December 11, 2024
Sebastian Inlet District Office
114 Sixth Avenue
Indianapolis, FL, 32903**

AGENDA

- I. **Call to Order – Chairman Barney**
- II. **Approval of Minutes – Regular Commission Mtg. – November 13, 2024 (PP 3-7)**
- III. **Additions and deletions**
- IV. **Presentations**
There are no presentations.
- V. **Information and Discussion Agenda**
 - A) **Executive Director’s Reports:**
 - 1. **Update on the 2024/2025 North Jetty Revetment Improvements Project**
 - 2. **Update on the 2024/2025 Sand Trap Dredging and Beach Placement Project**
 - 3. **Review of the DRAFT Memorandum of Understanding (MOU) for Coordination of Supplemental Beach Nourishment and Related Coastal Activities between Indian River County and Sebastian Inlet District**
 - 4. **Discussion of Consent Agenda (PP 15-47) (PP 8-13)**
- VI. **Public Outreach Activities (P 14)**
- VII. **Park Matters — Ken Torres**
- VIII. **Legal Counsel Update – Shawn L. Demers, Gray Robinson**
- IX. **Public Comment Period**
- X. **Consent Agenda**
 - A) **Authorized Work for Commission Review:**
 - 1. **No items.**
 - B) **Recommended for Approval:**
 - 1. **Board of Trustees of the Internal Improvement Trust Fund of the State of Florida – Upland Lands Easement No. 33359 (PP 15-27)**

2. **Work Order No. 2425-008-SEA, Scientific Environmental Applications – Permit Applications for Geological and Geophysical Surveys on Potential Offshore Sand Borrow Sources (PP 28-32)**
3. **Amendment No. 1 Work Order No. 2324-012-CRI (Carr, Riggs & Ingram) (33-47)**

XI. Certificates of Recognition – Former Chairman Lawton Seal and Former Vice Chairman Mitchell (PP 48-49)

XII. Commissioners Items

Commissioner Campbell

Secretary/Treasurer Michael Rowland

Chairman Barney

Vice Chair Frazier

Commissioner Marshall

XIII. Unfinished Business

XIV. New Business

XV. Adjournment

November 2024 Financial Statements (PP 50-55)

Sebastian Inlet District
Regular Commission Meeting
Wednesday, 4:30 PM, November 13, 2024
Sebastian Inlet State Park Fishing Museum
Vero Beach, FL, 32963

Minutes

Present at the meeting were: Commissioner Michael Rowland (Secretary/Treasurer), Commissioner David Barney, Commissioner Lisa Frazier and Commissioner TJ Marshall. Commissioner John Campbell was absent (excused). Also, in attendance were: Executive Director James Gray, Contracts & Budget Director David Kershaw, SID Public Outreach Associate Ed Garland, SID Legal Counsel Shawn L. Demers, Ken Torres (SISP), and Marie Yarbrough (AtkinsRéalis).

Under Agenda Item I

Call to Order – Commissioner Rowland called the meeting to order at 4:30 p.m.

Under Agenda Item II

Welcome Commissioner Campbell and Commissioner Marshall

- A. Oath of Office
Mr. Demers swore in Commissioner Marshall and incumbent Commissioner Rowland. Mr. Campbell had already been sworn in at an earlier date in anticipation of his excused absence from the meeting.
- B. Filing of Commissioner Bonds
Mr. Kershaw said the bonds have been processed and paid for, and that the District is waiting for them to arrive.

Under Agenda Item III

Election of Officers for 2024-2025

Following a discussion of the nominating and election process by Mr. Demers, Commissioner Rowland made a motion to nominate Commissioner Barney as Chairman. Commissioner Frazier seconded the motion. **The motion carried 4-0.**

Commissioner Barney made a motion to nominate Commissioner Frazier as Vice Chair. Commissioner Rowland seconded the motion. **The motion carried 4-0.**

Commissioner Barney made a motion to retain Commissioner Rowland as Secretary/Treasurer. Commissioner Frazier seconded the motion. **The motion carried 4-0.**

Under Agenda Item IV

Approval of Minutes

- A. Approval of the Minutes of the regular Commission meeting of September 4, 2024. Commissioner Rowland made a motion to approve the minutes. Chairman Barney seconded the motion. **The motion passed 4-0.**
- B. Approval of the minutes of the Tentative Millage and Budget Hearing of September 4, 2024. Commissioner Rowland made a motion to approve the minutes. Chairman Barney seconded the motion. **The motion passed 4-0.**

- C. Approval of the minutes of the Final Millage and Budget Hearing of September 18, 2024. Commissioner Frazier made a motion to approve the minutes. Commissioner Rowland seconded the motion. **The motion passed. 4-0.**

Under Agenda Item V

Additions and deletions
There were no items.

Under Agenda Item VI

Presentations
There were no presentations.

Under Agenda Item VII

Information and Discussion Agenda

A. Executive Director's Reports:

1. Update on the 2024/2025 North Jetty Revetment Improvements Project – Phase 1
Mr. Gray said the District recently awarded a bid to Shoreline Foundation, Inc. for the North Jetty Revetment Improvement Project at \$1,842,329.36. The project will rehabilitate approximately 190 linear feet of revetment structure with 1,650 tons of granite boulders and construct a steel seawall and sidewalk along portions of the north jetty that were impacted by storms. The project is anticipated to be completed by July 2025. Mr. Gray described the District's outreach initiatives that include media interviews, website and social media updates. The webcam and weather station have been temporarily removed and are unavailable, but weather data is available on the District's website via a Florida Tech page. He responded to commissioners' questions about adding a temporary webcam, saying the District is working with Erdman, the webcam provider, to find a suitable location for a possible temporary webcam location. Mr. Gray said the granite will be dropped tested, delivered by rail and placed using a 100-ton crane. Commissioner Marshall requested monthly project updates for transparency. Mr. Gray said the District will provide updates to the Commission and the public on the website on a routine basis. Commissioner Marshall also suggested that the District assemble a short time-lapse video of the project area, which may be a useful tool when seeking state funding or grant opportunities. Mr. Gray said he will collaborate with staff to explore the time lapse video idea and provided a status on legislative appropriations and grants requested to assist the District in funding the jetty project.
2. Discussion on the FDEP 2024 Annual Inlet Report
Mr. Gray provided highlights of the FDEP 2024 Annual Inlet Report, which identifies to FDEP the inlet success in mitigating inlet erosion effects on adjacent beaches. The District's sediment bypass volume is 75,000 cubic yards annually. The report shows a cumulative bypassing deficit of approximately 829,000 cubic yards since the year 2000. Mr. Gray said FDEP acknowledges in the report that adjacent beach nourishment projects can help mitigate inlet effects. By Gray's calculation, this means that nourishment projects completed by Indian River County, the state of Florida, the state park and the District, have reduced the cumulative deficit to approximately 35,000 cubic yards, or 98 percent of objective. Referring to page 1 of the FDEP 2024 Annual Inlet Report, Mr. Gray said the District has a strong argument that the impacts of the inlet have been mitigated. Commissioner Marshall asked whether FDEP is acknowledging, in writing, the benefits of adjacent nourishment projects, which he said would be helpful in seeking funding in Tallahassee. Mr. Gray said FDEP won't recognize the cumulative numbers in writing but that the report contains a general statement regarding the positive effects of adjacent nourishment projects. Chairman Barney said Mr. Gray

successfully explained to the Indian River County Beach and Shore Advisory Committee that the District is meeting its obligation. Commissioner Frazier said the takeaway is that this information is acknowledged in the same document where the requirement is located, which will help the District support its position in the future. Commissioner Marshall asked whether the deficit listed in the FDEP report will negatively impact the District when seeking FDEP Local Government Funding Requests. Mr. Gray said that the District has not been penalized.

3. Update on the FDEP 2025/2026 Local Government Funding Requests

Mr. Gray provided an update on the FDEP Local Government Funding Requests (LGFR) for 2025/2026. He said there were 57 applications requesting a total of \$122,114,078.68 in state funding; 46 applications, totaling \$66,119,007.46 for beach projects and 12, totaling \$55,998,072.17 for Inlet projects. The District ranked number four among the 12 inlet applications. The District has requested approximately \$4.76 million for its upcoming Supplemental Truck Hauling Project and North Jetty Revetment Improvement Project. Historically, the LGFR program receives \$50 million in funding from the Legislature. Commissioner Marshall expressed concern that the FDEP has put in writing that the District will need to conduct truck hauling to meet its sand bypassing requirement. Mr. Gray explained that annually the inlet does not retain 75,000 cubic yards, so the District must buy upland sand to meet its bypassing objective. Following a lengthy discussion, Commissioner Rowland recommended that Mr. Gray and Commissioner Marshall discuss bypassing objectives outside of the meeting.

4. Discussion of Consent Agenda

Under Agenda Item VIII

Public Outreach Activities

Mr. Garland gave an overview of the past month's public outreach activities, including the District's participation in the IRL Day event on November 9 and the District's extensive outreach efforts regarding the North Jetty Revetment Improvements Project.

Under Agenda Item IX

Park Matters — Ken Torres said FDOT has completed pothole repairs throughout the state park.

Under Agenda Item X

Legal Counsel Update – Shawn L. Demers, Gray Robinson

Mr. Demers had nothing to report.

A. Authorized Work for Commission Review

There were no items.

B. Recommended for Approval

1. Sebastian Inlet Tax District Conveyance Documents (Easements) to the State of Florida Department of Transportation For Construction of the Sebastian Inlet Bridge Replacement Project

Mr. Gray described to the Commission a list of temporary and perpetual easements, as well as two subordinations, that, if conveyed to FDOT, will allow FDOT to proceed with the Sebastian Inlet Bridge Replacement Project. Mr. Gray responded to several questions from Commissioners, providing the history and purpose of each easement and subordination, and the reasons why FDOT requested them. Mr. Demers reviewed the requested conveyances with staff.

Recommended Action:

The recommendation of staff is for the Board to approve Temporary Easement – Parcel No. 701, Perpetual Easement – Parcel No. 804, and (2) Subordinations (Parcels 701 and 800) and authorize the Executive Director to sign on behalf of the District.

Staff also recommends the Board voluntarily approve donating the lands described in Temporary Easement – Parcel No. 701 and Perpetual Easement – Parcel No. 804 to the state of Florida for the use and benefit of the Florida Department of Transportation.

2. Award of Bid — 2024/2025 Sand Trap Dredging and Beach Placement Project
Mr. Gray said the District solicited bids in August 2024 for the project, which will excavate approximately 215,000 cubic yards of material from the District’s sand trap and place an additional 80,000 cubic yards via truck hauling, and dredge and place 9,600 cubic yards of non-beach compatible material in the District’s Dredged Materials Management Area (DMMA). The project must be completed by April 30, 2025 due to sea turtle nesting season. The District received one bid, submitted by ATL Diversified, Inc. for \$7,253,300. Commissioner Frazier asked if the District has ever worked with ATL. Mr. Gray said no, however explained that Jupiter Inlet District has used ATL and that they have previously bid on past District projects. Mr. Gray explained that the project is fully funded and is eligible for at least 50% cost share under FDEP’s Beach Management Funding Assistance Program. Commissioner Marshall expressed concern about the \$7 million price tag. He said Mr. Gray provided comparable projects but that they were not similar in scope or cost. Commissioner Rowland said project costs have drastically increased in recent years. Mr. Gray said the comparables he provided were the costs for other District projects that Commissioner Marshall requested. Mr. Gray added that when compared to similar projects completed by Indian River County and other entities, the project bid is extremely competitive. Commissioner Rowland reiterated that project costs have doubled in the past five years. Mr. Gray, with assistance from Mr. Demers and Ms. Yarbrough, responded to additional questions from Commissioner Marshall regarding turbidity monitoring, contractual protocols and truck hauling costs.

Recommended Action: Staff recommends that the Commission award the 2024/2025 Sand Trap Dredging and Beach Placement Project under the total bid submitted by ATL Diversified, Inc. in the amount of \$7,253,300. Staff also recommends the Board authorize Mr. Gray to execute the agreement after receipt and approval by Mr. Demers of the required Performance Bond, Payment Bond, and Certificate of Insurance.

3. Work Order No. 2425-007-ATK, AtkinsRéalis 2024-2025 Sebastian Inlet Sand Trap Dredging and Beach Placement Project
Mr. Gray said AtkinsRéalis (ATK) has been selected to assist the District in implementing the District’s Sebastian Inlet Management Plan. Under the proposed work order, ATK will provide construction engineering and observation services for the 2024-2025 Sebastian Inlet Sand Trap Dredging and Beach Placement Project. The cost is \$165,414 and will be invoiced on a not-to-exceed fee basis only for the actual expended effort. Commissioner Marshall asked whether there will be sand samples taken during the placement process to assure that the District receives a quality product. Mr. Gray said District staff and ATK will be visually inspecting the sand. In addition, project permits have a remediation standard that must be followed in the event material is observed to not be beach compatible.

Recommended Action: Staff recommends that the Board approve Work Order No. 2425-07 – ATK to the contract with AtkinsRéalis and authorize the Executive Director to sign on behalf of the District.

4. Proposed Commission Meeting Schedule and Locations for FY 2024/2025
Mr. Gray reviewed the proposed meeting locations for Commission meetings that occur between December 2024 and November 2025. Meetings are held at locations in both Brevard and Indian River counties to ensure they are more easily accessible to the public.

Recommended Action: Staff recommends that the Board approve the 2024/2025 proposed Commission Meeting Schedule.

Commissioner Rowland made a motion to approve the Consent Agenda. Commissioner Frazier seconded the motion. **The motion carried 4-0.**

Under Item XIII

Commissioner Items

Vice Chair Frazier – Asked whether the December 11, 2024, meeting will include a Christmas party. Mr. Gray said staff will put something together.

Chairman Barney – Nothing.

Secretary/Treasurer Rowland – Welcomed Commissioner Marshall to the District.

Commissioner Campbell — Absent. (Excused)

Commissioner Marshall — Requested to postpone Digital Assets discussion until December 11, 2024, meeting.

Under Item XIV

Unfinished Business

No Unfinished business.

Under Item XV

New Business

No new business.

Under Item XVI

Adjournment — Chairman Barney adjourned the meeting at 6:31 p.m.

Secretary/Treasurer

Date

MEMORANDUM OF UNDERSTANDING
for
Coordination of Supplemental Beach Nourishment and Related Coastal Activities

THIS MEMORANDUM OF UNDERSTANDING for COORDINATION OF SUPPLEMENTAL DOWNDRIFT NOURISHMENT AND RELATED COASTAL ACTIVITIES (“Agreement”) entered into effective this **x** day of **XXXX** 202**X** (“Effective Date”) by and between INDIAN RIVER COUNTY, a political subdivision of the State of Florida (“County”); and Sebastian Inlet District (“District”), an independent special taxing district established by a Special Act of the Florida Legislature in 1919, to maintain the navigability of the Sebastian Inlet.

BACKGROUND RECITALS

A. The County and District entered into a Memorandum of Understanding (MOU) for Coordination of Supplemental Beach Nourishment and Related Coastal Activities on April 2, 2013 with an initial term of five (5) years, which was extended for an additional five (5) years, and administratively extended another one (1) year. The agreement has since expired and the Parties have mutually benefitted from participating in the Agreement and now desire to re-establish an updated MOU based upon current conditions.

B. The County maintains beach and dune systems along the approximately 22 miles of Indian River County Atlantic Ocean shoreline. The mission of the Indian River County Natural Resources Department is to identify areas of chronic beach erosion and areas of high potential storm damage and to propose appropriate projects to mitigate the threats. Coastal activities are guided by the County’s Beach Preservation Plan and the County’s Habitat Conservation Plan. Both plans are referenced in Chapter 9, Coastal Management Element of the 2030 County Comprehensive Plan adopted on October 12, 2010.

C. The District is authorized by, a Special Act of the Florida Legislature (Chapter 2003-373, Laws of Florida) to construct, improve, widen or deepen, and maintain the Sebastian Inlet. Pursuant to F.S, 161.042 the District is directed to place all beach compatible materials derived from dredging the Sebastian Inlet on the downdrift beaches of Indian River County.

D. The District’s activities are guided by the Sebastian Inlet Management Plan (IMP) issued by the Florida Department of Environmental Protection (FDEP) originally certified in March 2000, Section 161.142, Florida Statutes and the most recent adopted IMP in November 2023. Per the agreed upon strategies identified in the 2023 IMP update, the District shall target, on an average annual basis, 75,000 cubic yards of sand bypassed to the downdrift beaches in Indian River County at reasonable placement intervals.

E. The County and the District desire to cooperate in connection with obtaining beach compatible materials from the dredging of the Sebastian Inlet sand trap and channel and trucked from upland mines, using such beach compatible materials to partially construct or

repair beach and/or dune projects, beach renourishment projects or address erosional hot spots along the County's beaches north of FDEP monument R-30, all on the terms and conditions set forth herein.

F. The District has constructed a Dredged Material Management Area (DMMA) for stockpiling both beach compatible sand and non-beach compatible sand material. The District and County desire to coordinate on the appropriate use of DMMA material in public works type projects with a corresponding public benefit.

G. The County and the District regularly collect data on the coastal system such as: hydrographic survey, geotechnical survey, biological monitoring, aerial photography, etc. The County and the District desire to share data for permitting purposes, management plan modification and analysis and understanding of the coastal system. Coordination between coastal engineering consultants will benefit both the County and the District.

H. Florida Statutes Chapter 163 known as the Florida Interlocal Cooperation Act of 1969, provides a method for governmental entities such as the County and the District to cooperate with each other on a basis of mutual advantage to provide services and facilities in a manner that will accord best with the factors influencing the needs and development of local communities. Also, Florida Statute 189.4221 allows the District to purchase commodities and certain contractual services from purchasing agreements of the County which have been procured by a process that would have met the procurement requirements of the District. This arrangement also known as piggy-backing.

NOW THEREFORE, in consideration of the mutual covenants and promises herein contained and other good and valuable consideration, and intending to be legally bound, the County and District agree as follows:

1. Background Recitals. The background recitals are true and correct and form a material part of this Agreement.

2. Coordination. Inlet sediment bypassing, supplemental downdrift nourishment, and related activities of the District shall be carried out in close cooperation with Indian River County and the Florida Department of Environmental Protection. All parties desire to mitigate downdrift erosion, promote public use and protect natural resources through their respective management plans.

3. Sand Bypassing. The District desires to transfer sand to the downdrift beaches. The primary placement location for material from the sand trap and alternate sources shall be on the downdrift beach, north of R-17 and within the permit approved Sector 1 and 2 project template. Bypassed quantities of sand dredged from the inlet system and/or trucked from upland sources and placed on the downdrift beaches by the District will be applied towards the Sebastian IMP bypass objective. The timing and placement of supplemental material and inlet sand bypassing shall be coordinated with Indian River County to reduce the frequency of County beach nourishment placement in that region. **A figure identifying the location of the sediment bypassing template (Sectors 1 & 2) is attached as Exhibit 1 and incorporated by reference herein.**

4. Supplemental Nourishment. If there is not adequate volumetric capacity within the Sectors 1 and 2 construction fill template to meet the average annual target bypass volume, supplemental fill material should be placed by the District on the downdrift beach in areas determined by Indian River County from R-17 to R-30. Supplemental volumes will be identified through beach survey and agreement between the County and the District. A figure identifying the location of the Supplemental Fill template (R-17 – R-30) is attached as Exhibit 2 and incorporated by reference herein.

District and Indian River County Responsibilities: In order to maximize success of the Sand Bypassing and Supplemental Nourishment Plans, the District and Indian River County must cooperate closely, and any such placement should be guided by the Sebastian Inlet Management Plan and Indian River County's Beach Preservation Plan.

- County shall be responsible for: 1) identifying, designing, permitting, and constructing Beach Nourishment from R-17 to R-30; and 2) securing necessary releases and approvals from upland property owners.
- District shall be responsible for fill excavation, transportation and placement of beach compatible sand on downdrift beaches to meet the FDEP target bypassing objective.
- District shall be responsible for: 1) identifying, designing, permitting, and constructing Sand Bypassing locations north of R-17; and 2) securing necessary releases and approvals from upland property owners; and 3) coordinating with County supplemental fill placement projects from R-17 to R-30.
- County and District shall continue to coordinate monitoring to maximize efficiency and minimize overall cost.

5. Beach Access. District agrees to coordinate beach projects with appropriate County departments. County agrees to authorize, at no expense, District and its Contractor use of Ambersand Beach Park and Treasure Shores Beach Park for the limited purpose of delivering beach material and locating certain heavy equipment onto the beach to perform Inlet sediment bypassing and supplemental downdrift related activities. District agrees to restore utilized beach access to their pre-use condition at no expense to County.

6. Monitoring. The District agrees to assume all physical and biological monitoring associated with the approved Sectors 1 and 2 fill template as required by permits for purposes of measuring the potential impacts to sea turtles, shorebirds, and nearshore hard bottom. The County agrees to share all historical monitoring data collected by the County for purposes of establishing baselines. In the event of a County sponsored beach renourishment project north of R-17, then the County, District and agencies will renegotiate the responsibilities of permit required monitoring.

7. Storm Loss Mitigation. The District or County may undertake applications for storm loss mitigation for Sectors 1 and 2 required by state or federal agencies for impacts resulting from named storms and identified by disaster declarations. The District's or County's "engineered beach" template qualifies the project for such reimbursement programs. For renourishment events to offset storm loss, the County and District will coordinate and may give priority to any sand available in the District's sand trap and/or DMMA for potential beach or dune placement. If the County awards a contract for an offshore or upland sand source for restoring the beach, the District may have the option to fund a portion of the restoration

as the local cost-share. Quantities of sand funded by the District will be will be applied towards the Sebastian IMP bypass objective. The County and the District will coordinate closely following emergency events to determine the most reasonable beach protection response.

8. Notices. Any notice, request, demand, consent, approval or other communication required or permitted by this Agreement shall be given or made in writing and shall be served, as elected by the party giving such notice, by any of the following methods: (1) Hand delivery to the other party; or (2) Delivery by commercial overnight courier service; or (3) Mailed by registered or certified mail (postage prepaid), return receipt requested at the addresses of the parties shown below:

Indian River County:

Indian River County Natural Resources Department
Attn: Natural Resources Director
1801 27th Street
Vero Beach, Florida 32960
Fax: (772) 778-9391

Sebastian Inlet District.

Attn: Executive Director
114 Sixth Avenue
Indialantic, Florida 32903
Fax: (321) 951-8182

Notices shall be effective when received at the address as specified above. Either party may change its address, for the purposes of this section, by written notice to the other party given in accordance with the provisions of this section.

9. Governing Law; Venue. The validity, interpretation, construction, and effect of this Agreement shall be in accordance with and governed by the laws of the State of Florida, only. The location for settlement of any and all claims, controversies, or disputes, arising out of or relating to any part of this Agreement, or any breach hereof, as well as any litigation between the parties, shall be Indian River County, Florida for claims brought in state court, and the Southern District of Florida for those claims justifiable in federal court. Because it is impossible to ascertain damages if either party should breach this agreement, the parties hereto are limited to bringing an action in the event of breach for specific performance. In the event of any dispute regarding this Agreement, or if any litigation is instituted in connection with the breach, enforcement or interpretation of this Agreement, including, without limitation, any action seeking declaratory relief, equitable relief, injunctive relief, or damages, the prevailing parties shall be entitled to recover from the non-prevailing parties all costs, expenses and reasonable attorneys' fees incurred in all proceedings, including but not limited to, appellate proceedings, post judgment proceedings, or bankruptcy proceedings.

10. Merger; Modification. This Agreement incorporates and includes all prior and contemporaneous negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained herein. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written. It is further agreed that no modification, amendment, or alteration in the terms and conditions contained herein shall be effective unless contained in a written document signed by all parties. A party requesting an amendment to this Agreement must propose such amendment in writing to the other party at least ninety (90) days prior to the proposed effective date of the amendment.

11. Severability. If any term or provision of this Agreement or the application thereof to any person or circumstance shall, to any extent, be held invalid or unenforceable for the remainder of this Agreement, then the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable shall not be affected, and every other term and provision of this Agreement shall be deemed valid and enforceable to the extent permitted by law.

12. Captions; Construction. Captions in this Agreement are included for convenience only and are not to be considered in any construction or interpretation of this Agreement or any of its provisions. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

13. Sovereign Immunity. Each party to this Agreement is responsible for all injury and property damage attributable to the negligent acts or omissions of that party and the officers, employees and agents thereof. In addition, each party is subject to the provisions of Florida Statutes section 768.28 (2005).

14. No Waiver. The failure of either party at any time to require performance by the other party of any provision hereof shall in no way affect the right of either party thereafter to enforce the same. No waiver by either party of any breach of any provision hereof shall be taken or held to be a waiver of any succeeding breach of such provision or as a waiver of any provision itself.

15. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which shall constitute but one and the same document.

16. Term. Subject to early termination as set forth in this Agreement, this Agreement shall commence on the Effective Date and shall remain in effect for a period of ten (10) years from the Effective Date of the Agreement, with one renewal option of five (5) years, for a potential total of fifteen (15) years.

17. Recordation. This Agreement shall become effective upon execution by both parties and filing with the Clerk of the Circuit Court for Indian River County and the Clerk of the Circuit Court for Brevard County.

IN WITNESS WHEREOF, the County has approved this Agreement at a duly noticed meeting held on XXX X, 202X and the District has approved this Agreement at a duly noticed meeting held on XXX X, 202X.

ATTEST: Ryan L. Butler
Clerk of Court and Comptroller

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY

By: _____
Deputy Clerk

By: _____
Joseph E. Flescher, Chairman

BCC Approved: _____

Approved as to form
and legal sufficiency

Approved:

Jennifer W. Shuler
County Attorney

John A. Titkanich, Jr.
County Administrator

SEBASTIAN INLET DISTRICT
BOARD OF COMMISSIONERS

By: _____
David Barney, Chairman

Attest:

Approved:

Shawn L. Demers
District Legal Counsel

James D. Gray, Jr.
Executive Director



Public Outreach highlights

December 11, 2024

Website highlights

www.sitd.us

November website visits: 65,613; October was 68,175

Completed and ongoing outreach tasks

- On-site Dec. 4 interview with Vero Beach 32963 reporter - North jetty project
- Ongoing updates to website pages and app news pages, social media calendar
- Continuing to work on ADA website compliance (archive accessibility)
- Participated in Marine Resources Council (MRC) IRL report card zoom meeting

Social media

www.facebook.com/sebastianinletdistrict

www.instagram.com/sebastianinletdistrict/

Top three most popular posts on Facebook in July:


- November 20 – 41.2k reached (First update on North jetty project)
- November 15 – 38.7k reached (Flashback Friday – aerial view of the inlet)
- November 22 – 20.1k reached (Flashback Friday – historic view looking south)

Upcoming outreach projects

- Work with new commissioners to develop bios/photos for website
- Be-Bot beach cleanup event on December 13
- Continued coverage and updates regarding north jetty project
- Continue working on ADA website training/updates
- Sand trap dredging/beach placement project – media interviews, as well as website, app and newsletter announcements and updates

**SEBASTIAN INLET DISTRICT
BOARD MEMORANDUM**

TO: Members of the Board
of Sebastian Inlet District Commissioners

FROM: James D. Gray, Jr. 
Executive Director

SUBJECT: **Board of Trustees of the Internal Improvement Trust Fund of the State of Florida –Upland Lands Easement No. 33359**

DATE: November 25, 2024

BACKGROUND

Easements are necessary and required in order for the District to complete the multitude of projects identified in our Charter. Several easements have expired or are close to expire that are in the process of renewal or reissue within the Sebastian Inlet State Park (SISP).

On April 10, 2019, the Board approved Work Order No. 1819-008-CSI with Coastal Systems International, Inc. (CSI) for professional coastal engineering services related to consolidation/renewal/modification of Sovereign Submerged Lands (SSL) and Upland Easements within the SISP.

On April 14, 2021, the Board approved Work Order No. 2021-016-LSS with Land and Sea Surveying for professional surveying services necessary to assist the District in completing all requested SISP easements.

On March 9, 2022, the Board approved the updated Sovereignty Submerged Lands Easement No. 00027(Navigation Channel Extension, Sand Trap, and Navigation Channel) and 42541 (Offshore tide gauge).

On July 13, 2022, the Board approved Amendment No. 1 to upland Easement 30247 (R-8 Beach Access).

DESCRIPTION AND CONDITIONS

The purpose of this agenda item is for the Board to approve Upland lands Easement No. 33359.

Upland Lands Easement No. 33359 grants the District SISP access to an upland equipment shed and cable corridor for maintenance and monitoring of the offshore tide gauge. Easement No. 33359 is the upland portion that connects to approved Sovereignty Submerged Lands Easement No. 42541 for the offshore tide gauge.

Easement No. 33359 is valid for a period of 50 years. The Florida Department of Environmental Protection (FDEP) Division of State Lands has not specifically identified the commencement and end date for the Easement. However, staff has expressed interest to the state to have Easement No. 33359 be valid until September 16, 2071 to be consistent with Easement No. 42541. The District attorney has reviewed Easement No. 33359 for completeness and supports approval.

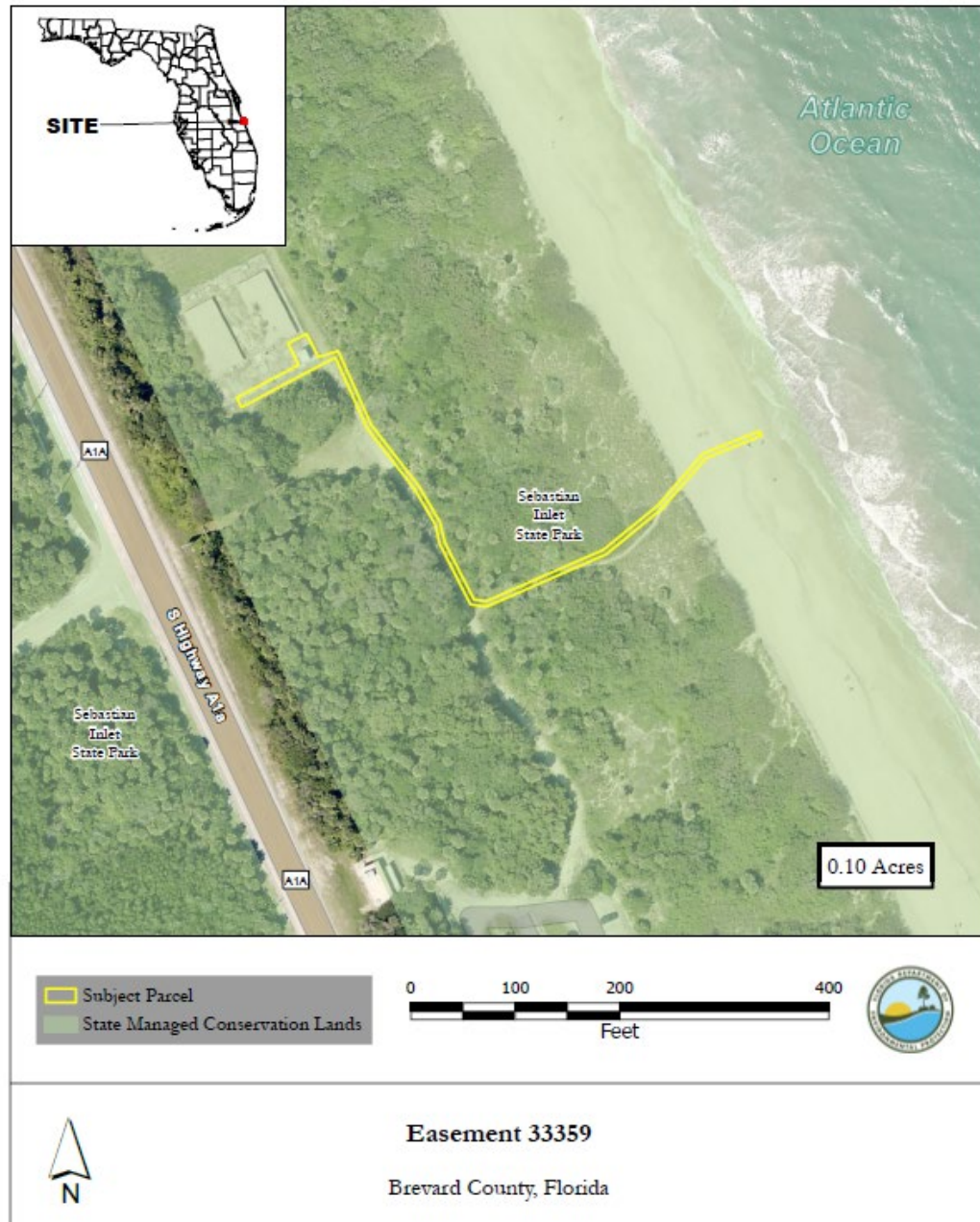


Figure 1 - Easement No. 33359 Location Map (Not-to-scale)

FUNDING

Funding for Easement recording fees is budgeted and available under Financial and Administrative, General Administrative Expenses Account No. 5130 543.

RECOMMENDATION

The recommendation of staff is for the Board to approve Easement 33359 and authorize the Chairman to sign on behalf of the District. Upon approval by the State and District, the Easements will be transmitted to the Brevard and Indian River County Clerk of Courts for recording.

ATTACHMENT

Easement No. 33359

APPROVED AGENDA ITEM FOR: DECEMBER 11, 2024

This Easement was prepared by:
Karen Lee Reecy
Bureau of Public Land Administration
Division of State Lands
Department of Environmental Protection, MS 130
3900 Commonwealth Boulevard,
Tallahassee, Florida 32399-3000
AID# 42297

OAE1

[0.10 (+/-) acres]

**BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT
TRUST FUND OF THE STATE OF FLORIDA**

EASEMENT

Easement Number 33359

THIS EASEMENT is made and entered into this ____ day of _____, 20____, between the **BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND OF THE STATE OF FLORIDA**, acting pursuant to its authority set forth in Section 253.03, Florida Statutes, hereinafter referred to as "GRANTOR", and **SEBASTIAN INLET TAX DISTRICT**, a multi-county independent special taxing district, hereinafter referred to as "GRANTEE".

WHEREAS, GRANTOR is the owner of the hereinafter described real property, which is managed by the State of Florida Department of Environmental Protection, Division of Recreation and Parks under Lease Number 4854 ("managing agency"); and

WHEREAS, GRANTEE desires an easement across the hereinafter described real property for access to an equipment shed and cable for maintenance and monitoring of the offshore tide gauge; and

WHEREAS, the managing agency has agreed to the proposed use of the land subject to this easement.

NOW THEREFORE, GRANTOR, for and in consideration of mutual covenants and agreements hereinafter contained, has granted, and by these presents does grant unto GRANTEE, a non-exclusive easement across the following described real property in **Brevard** County, Florida, to-wit:

(See Exhibit "A" Attached) (the "Easement Area")

subject to the following terms and conditions:

1. **DELEGATIONS OF AUTHORITY**: GRANTOR'S responsibilities and obligations herein shall be exercised by the Division of State Lands, State of Florida Department of Environmental Protection.

2. **TERM:** The term of this easement shall be for a period of 50 years commencing on _____ and ending on _____, unless sooner terminated pursuant to the provisions of this easement.

3. **USE OF PROPERTY AND UNDUE WASTE:** This easement shall be limited to access to an equipment shed and cable for maintenance and monitoring of the offshore tide gauge, upon and across the Easement Area during the term of this easement. This easement shall be non-exclusive. GRANTOR retains the right to engage in any activities on, over, below or across the Easement Area which do not unreasonably interfere with GRANTEE'S exercise of this easement and further retains the right to grant compatible uses to third parties during the term of this easement.

GRANTEE shall dispose of, to the satisfaction of GRANTOR, all brush and refuse resulting from the clearing of the Easement Area for the uses authorized hereunder. If timber is removed in connection with clearing this easement, the net proceeds derived from the sale of such timber shall accrue to GRANTOR. GRANTEE shall take all reasonable precautions to control soil erosion and to prevent any other degradation of the Easement Area and adjacent land during the term of this easement. GRANTEE shall not remove water from any source on this easement including, but not limited to, a water course, reservoir, spring, or well, without the prior written approval of GRANTOR. GRANTEE shall clear, remove and pick up all debris including, but not limited to, containers, papers, discarded tools and trash foreign to the work locations and dispose of the same in a satisfactory manner as to leave the work locations clean and free of any such debris. GRANTEE, its agents, successors, or assigns, shall not dispose of any contaminants including, but not limited to, hazardous or toxic substances, chemicals or other agents produced or used in GRANTEE'S operations on this easement or on any adjacent state land or in any manner not permitted by law. GRANTEE shall be liable for all costs associated with any cleanup of the Easement Area and adjacent land which is a result of GRANTEE'S operations and use of the Easement Area.

Upon termination or expiration of this easement GRANTEE shall restore the Easement Area to substantially the same condition it was upon the Effective Date. GRANTEE agrees that upon termination or expiration of this easement all authorization granted hereunder shall cease and terminate. If the Easement Area is under lease to another agency, GRANTEE shall obtain the consent of such agency prior to engaging in any use of the Easement Area.

4. **ASSIGNMENT**: This easement shall not be assigned in whole or in part without the prior written consent of GRANTOR. Any assignment made either in whole or in part without the prior written consent of GRANTOR shall be void and without legal effect.

5. **RIGHT OF INSPECTION**: GRANTOR or its duly authorized agents, representatives or employees shall have the right at any and all times to inspect this easement and the works of GRANTEE in any matter pertaining to this easement.

6. **NON-DISCRIMINATION**: GRANTEE shall not discriminate against any individual because of that individual's race, color, religion, sex, national origin, age, handicaps, or marital status with respect to any activity occurring within this easement or upon lands adjacent to and used as an adjunct of this easement.

7. **LIABILITY**: GRANTOR does not warrant or represent that Easement Area is safe or suitable for the purpose for which GRANTEE is permitted to use it, and GRANTEE and its agents, representatives, employees, and independent contractors assume all risks in its use. GRANTEE hereby covenants and agrees to investigate all claims of every nature at its own expense and to indemnify, protect, defend, save and hold harmless GRANTOR and the State of Florida, its officers, agents and employees from any and all damages, claims, costs, expense, including attorney's fees, demands, lawsuits, causes of action or liability of any kind or nature arising out of all personal injury or damages attributable to the negligent acts or omissions of GRANTEE and its agents, officers, and employees. GRANTEE shall contact GRANTOR regarding the legal action deemed appropriate to remedy such damage or claims. The GRANTEE shall maintain a program of insurance covering its liabilities as prescribed by Section 768.28, F.S. Nothing herein shall be construed as a waiver of sovereign immunity enjoyed by any party hereto, as provided in Section 768.28, Florida Statutes, as amended from time to time, or any other law providing limitations on claims. In the event GRANTEE subcontracts any part or all of the work performed in the Easement Area, the GRANTEE shall require each and every subcontractor to identify the GRANTOR as an additional insured on all insurance policies required by the GRANTEE. Any contract awarded by GRANTEE for work in the Easement Area shall include a provision whereby the GRANTEE'S subcontractor agrees to indemnify, pay on behalf, and hold the GRANTOR harmless for all injuries and damages arising in connection with the GRANTEE's subcontract.

8. **COMPLIANCE WITH LAWS**: GRANTEE agrees that this easement is contingent upon and subject to GRANTEE obtaining all applicable permits and complying with all applicable permits, regulations, ordinances, rules, and laws of the State of Florida or the United States or of any political subdivision or agency of either.

9. **ARCHAEOLOGICAL AND HISTORIC SITES**: Execution of this easement in no way affects any of the parties' obligations pursuant to Chapter 267, Florida Statutes. The collection of artifacts or the disturbance of archaeological and historic

sites on state-owned lands is prohibited unless prior authorization has been obtained from the State of Florida Department of State, Division of Historical Resources.

10. **PROHIBITIONS AGAINST LIENS OR OTHER ENCUMBRANCES:** Fee title to the lands underlying this easement is held by GRANTOR. GRANTEE shall not do or permit anything to be done which purports to create a lien or encumbrance of any nature against the real property of GRANTOR including, but not limited to, mortgages or construction liens against the real property described in Exhibit "A" or against any interest of GRANTOR therein.

11. **PARTIAL INVALIDITY:** If any term, covenant, condition or provision of this easement shall be ruled by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

12. **SOVEREIGNTY SUBMERGED LANDS:** This easement does not authorize the use of any lands located waterward of the mean or ordinary high-water line of any lake, river, stream, creek, bay, estuary, or other water body or the waters or the air space there above.

13. **ENTIRE UNDERSTANDING:** This easement sets forth the entire understanding between the parties and shall only be amended with the prior written approval of GRANTOR.

14. **TIME:** Time is expressly declared to be of the essence of this easement.

15. **RIGHT OF AUDIT:** GRANTEE shall make available to GRANTOR all financial and other records relating to this easement and GRANTOR shall have the right to audit such records at any reasonable time during the term of this easement. This right shall be continuous until this easement expires or is terminated. This easement may be terminated by GRANTOR should GRANTEE fail to allow public access to all documents, papers, letters or other materials made or received in conjunction with this easement, pursuant to Chapter 119, Florida Statutes.

16. **PAYMENT OF TAXES AND ASSESSMENTS:** GRANTEE shall assume full responsibility for and shall pay all liabilities that accrue to the Easement Area or to the improvements thereon including any and all drainage and special assessments or taxes of every kind and all mechanic's or materialman's liens which may be hereafter lawfully assessed and levied against this easement.

17. **AUTOMATIC REVERSION:** This easement is subject to an automatic termination and reversion to GRANTOR when, in the opinion of GRANTOR, this easement is not used for the purposes outlined herein, and any costs or expenses arising out of the implementation of this clause shall be borne completely, wholly and entirely by GRANTEE, including attorneys' fees.

18. **RECORDING OF EASEMENT**: GRANTEE, at its own expense, shall record this fully executed easement in its entirety in the public records of the county within which the easement site is located within fourteen days after receipt, and shall provide to the GRANTOR within ten days following the recordation a copy of the recorded easement in its entirety which contains the O.R. Book and Pages at which the easement is recorded. Failure to comply with this paragraph shall constitute grounds for immediate termination of this easement agreement at the option of the GRANTOR.

19. **GOVERNING LAW**: This easement shall be governed by and interpreted according to the laws of the State of Florida.

20. **SECTION CAPTIONS**: Articles, subsections and other captions contained in this easement are for reference purposes only and are in no way intended to describe, interpret, define or limit the scope, extent or intent of this easement or any provisions thereof.

[Remainder of page intentionally left blank; Signature page follows]

IN WITNESS WHEREOF, the parties have caused this easement to be executed on the day and year first above written.

WITNESSES:

Signature: _____

Printed Name: _____

Address: 3800 Commonwealth Blvd

Tallahassee, FL 32399

Signature: _____

Printed Name: _____

Address: 3800 Commonwealth Blvd

Tallahassee, FL 32399

**BOARD OF TRUSTEES OF THE INTERNAL
IMPROVEMENT TRUST FUND OF THE STATE
OF FLORIDA**

(SEAL)

BY: _____

Brad Richardson, Chief, Bureau of Public Land
Administration, Division of State Lands, State of
Florida Department of Environmental Protection,
as agent for and on behalf of the Board of
Trustees of the Internal Improvement Trust Fund
of the State of Florida

“GRANTOR”

**STATE OF FLORIDA
COUNTY OF LEON**

The foregoing instrument was acknowledged before me, by ___ physical presence or ___ online notarization this ___ day of _____, 20___, by Brad Richardson, Chief, Bureau of Public Land Administration, Division of State Lands, State of Florida Department of Environmental Protection, as agent for and on behalf of the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida. He is personally known to me.

Approved Subject to Proper Execution:

BY:  03-01-2024
DEP Attorney Date

Notary Public, State of Florida

Printed, Typed or Stamped Name

My Commission Expires: _____

Commission/Serial No. _____

WITNESSES:

Signature: _____

Printed Name: _____

Address: _____

Signature: _____

Printed Name: _____

Address: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of __ physical presence or __ online notarization this _____ day of _____, 20____, by Jenny Lawton Seal, as Chair, for and on behalf of Sebastian Inlet Tax District, a multi-county independent special taxing district. She is personally known to me or who has produced _____, as identification.

**SEBASTIAN INLET TAX DISTRICT,
a multi-county independent special taxing district**

(SEAL)

BY: _____

Original Signature of Executing Authority

David Barney, Chair

Print/Type Name of Executing Authority and Title

“GRANTEE”

Notary Public, State of Florida

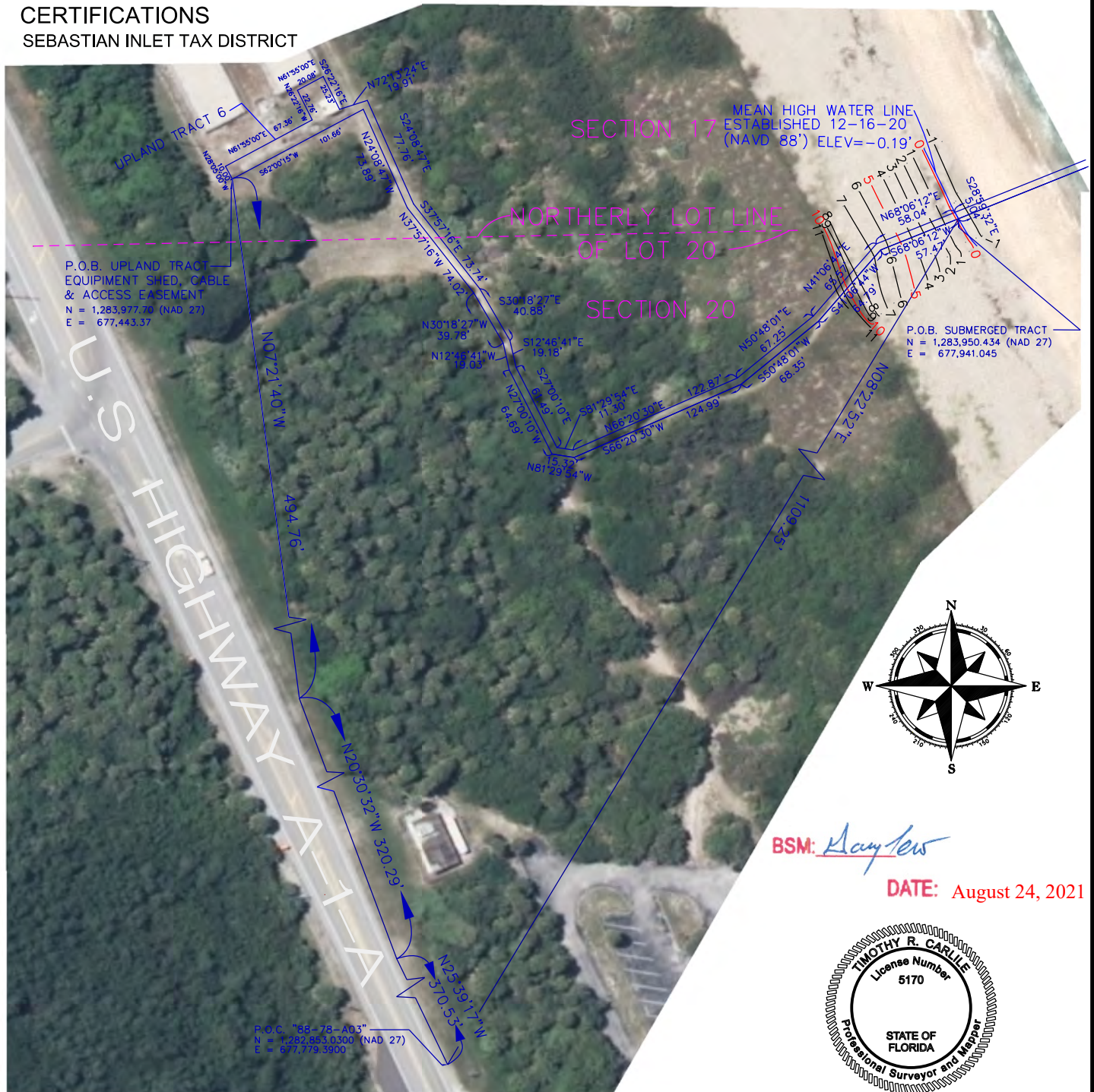
Printed, Typed or Stamped Name

My Commission Expires: _____

Commission/Serial No. _____

SKETCH OF DESCRIPTION EQUIPMENT SHED, CABLE & ACCESS EASEMENT FOR OFFSHORE TIDE GAUGE UPLAND TRACT 6 #33359

CERTIFICATIONS
SEBASTIAN INLET TAX DISTRICT



| | | |
|---|-------------------------|--|
| SCALE: 1" = 500' | SURVEY FOR: SITD | REVISIONS |
| JOB NO.: 2021-044.1 | | |
| SHEET NO. 1 OF 2 | | |
| DATE: 05-17-2021 | | |
| DRAWN BY: MC | | |
| CHECKED BY: TC | | |
| <p>LAND BUSINESS #6447 PHONE: 321-454-6310 FAX: 321-454-6998 E-MAIL: TC5170@AOL.COM 1605 CHASE HAMMOCK RD. MERRITT ISLAND, FL 32953</p> | | TIM CARLILE P.L.S FLORIDA P.L.S. 5170 (NOT VALID UNLESS SEALED) |

SKETCH OF DESCRIPTION SEBASTAIN INLET TAX DISTRICT EQUIPMENT SHED, CABLE & ACCESS EASEMENT FOR OFFSHORE TIDE GAUGE UPLAND TRACT 6 EASEMANT #33359 LEGAL DESCRIPTION

CERTIFICATIONS
SEBASTIAN INLET TAX DISTRICT

DESCRIPTION OF EQUIPMENT SHED, CABLE & ACCESS EASEMENT FOR OFFSHORE TIDE GAUGE UPLAND TRACT

A PARCEL OF LAND LYING WITHIN SECTIONS 17 AND 20, TOWNSHIP 30 SOUTH, RANGE 39 EAST, BREVARD COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCE AT DEPARTMENT OF NATURAL RESOURCES MONUMENT NO. 88-78-A03 HAVING COORDINATES OF NORTHING 1,282,853.03 AND EASTING 677,779.39 AS REFERENCED TO THE FLORIDA STATE PLANE COORDINATE SYSTEM EAST ZONE, NORTH AMERICAN DATUM OF 1927; PROCEED NORTH 25°39'17" WEST A DISTANCE OF 370.53 FEET; THENCE NORTH 20°30'32" WEST A DISTANCE OF 320.29 FEET; THENCE NORTH 07°21'40" WEST A DISTANCE OF 494.76 FEET TO THE POINT OF BEGINNING (NORTHING 1,283,977.70 AND EASTING 677,443.37, NAD 27); THENCE NORTH 28°05'00" WEST A DISTANCE OF 10.00 FEET; THENCE NORTH 61°55'00" EAST A DISTANCE OF 67.36 FEET; THENCE NORTH 26°22'16" WEST A DISTANCE OF 22.76 FEET; THENCE NORTH 61°55'00" EAST A DISTANCE OF 20.08 FEET; THENCE SOUTH 26°22'16" EAST A DISTANCE OF 25.23 FEET; THENCE NORTH 72°13'24" EAST A DISTANCE OF 19.91 FEET; THENCE SOUTH 24°08'47" EAST A DISTANCE OF 77.76 FEET; THENCE SOUTH 37°57'16" EAST A DISTANCE OF 73.74 FEET; THENCE SOUTH 30°18'27" EAST A DISTANCE OF 40.88 FEET; THENCE SOUTH 12°46'41" EAST A DISTANCE OF 19.18 FEET; THENCE SOUTH 27°00'10" EAST A DISTANCE OF 61.49 FEET; THENCE SOUTH 81°29'54" EAST A DISTANCE OF 11.30 FEET; THENCE NORTH 66°20'30" EAST A DISTANCE OF 122.87 FEET; THENCE NORTH 50°48'01" EAST A DISTANCE OF 67.25 FEET; THENCE NORTH 41°06'44" EAST A DISTANCE OF 65.57 FEET; THENCE NORTH 68°06'12" EAST A DISTANCE OF 58.04 FEET TO THE MEAN HIGH WATER LINE AS ESTABLISHED ON 12-16-20 AT AN ELEVATION OF -0.19 FEET NAVD88; THENCE SOUTH 28°59'32" EAST ALONG SAID MEAN HIGH WATER LINE, A DISTANCE OF 5.04 FEET; THENCE DEPARTING SAID MEAN HIGH WATER LINE, SOUTH 68°06'12" W A DISTANCE OF 57.47 FEET; THENCE SOUTH 41°06'44" WEST A DISTANCE OF 64.79 FEET; THENCE SOUTH 50°48'01" WEST A DISTANCE OF 68.35 FEET; THENCE SOUTH 66°20'30" WEST A DISTANCE OF 124.99 FEET; THENCE NORTH 81°29'54" WEST A DISTANCE OF 15.32 FEET; THENCE NORTH 27°00'10" WEST A DISTANCE OF 64.69 FEET; THENCE NORTH 12°46'41" WEST A DISTANCE OF 19.03 FEET; THENCE NORTH 30°18'27" WEST A DISTANCE OF 39.78 FEET; THENCE NORTH 37°57'16" WEST A DISTANCE OF 74.02 FEET; THENCE NORTH 24°08'47" WEST A DISTANCE OF 73.89 FEET; THENCE SOUTH 62°00'15" WEST A DISTANCE OF 101.66 FEET TO THE POINT OF BEGINNING. CONTAINING 4,437.09 SQUARE FEET OR 0.1019 ACRES, MORE OR LESS.

| LEGEND | |
|--------|-----------------------|
| POC | POINT-OF-COMMENCEMENT |
| POB | POINT-OF-BEGINNING |
| EASE | EASEMENT |

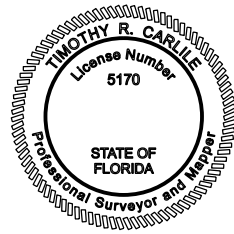
SUBJECT TO ANY AND ALL EASEMENTS, RESERVATIONS, RESTRICTIONS, AND RIGHTS-OF-WAY OF RECORD.

NOTES

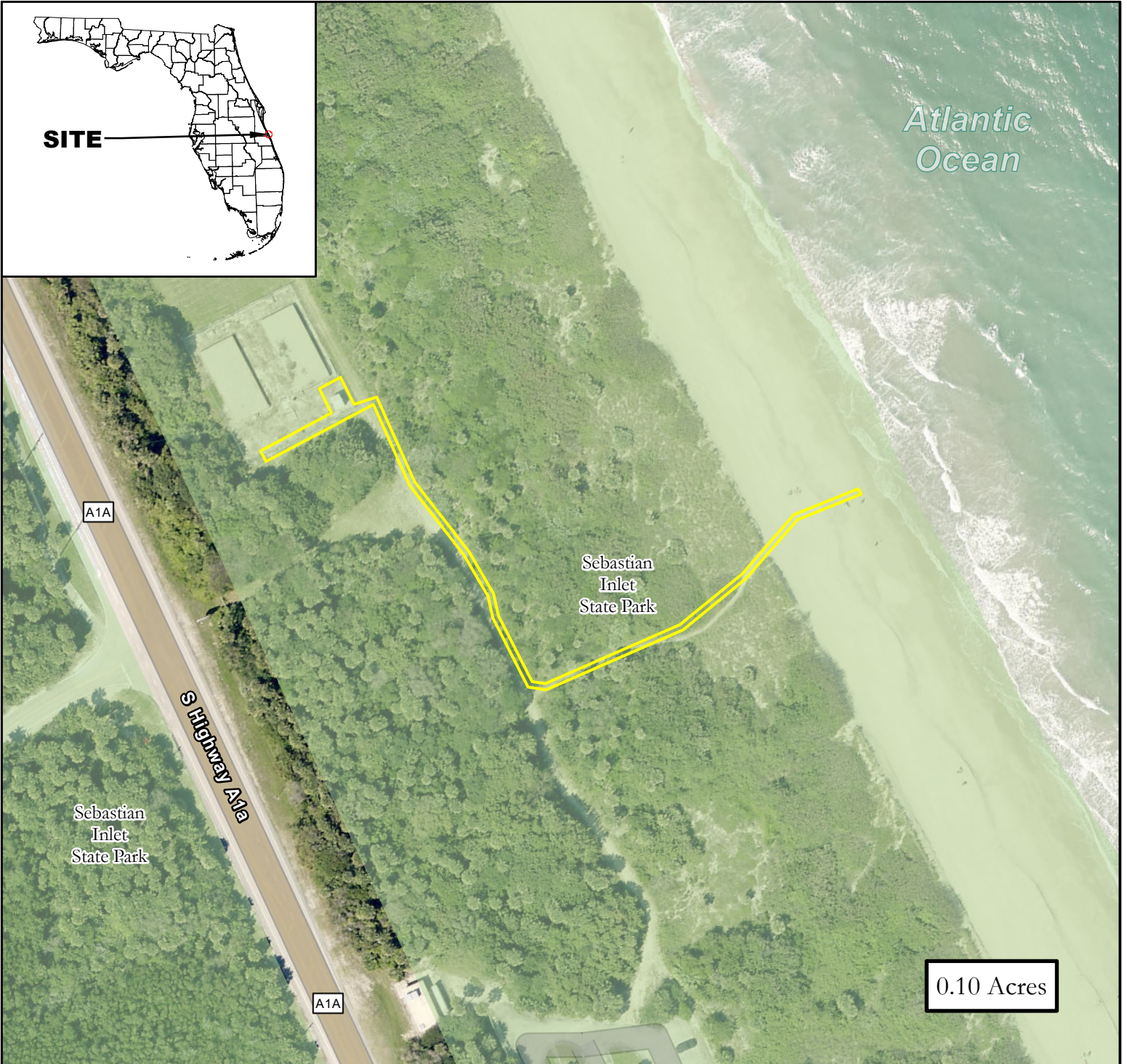
- NO UNDERGROUND OR ABOVE-GROUND IMPROVEMENTS LOCATED.
- THE SEAL APPEARING ON THIS DOCUMENT WAS AUTHORIZED BY TIMOTHY R CARLILE, PLS 5170, ON THE DATE INDICATED. PRINTED COPIES ARE NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.
- THIS SKETCH OF DESCRIPTION IS A TRUE AND CORRECT REPRESENTATION OF THE LAND AS SHOWN AND NOTED AND MEETS THE MINIMUM TECHNICAL STANDARDS AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL LAND SURVEYORS IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES.
- LEGAL DESCRIPTION WRITTEN BY SURVEYOR.
- HORIZONTAL CONTROL IS BASED UPON NAD '83 DATUM, FLORIDA EAST ZONE 901. NAD '27 COORDINATES ARE ALSO SHOWN FOR HISTORIC COMPARISON.
- NO MONUMENTS WERE SET BY SURVEYOR.

BSM: *Lacey Lewis*

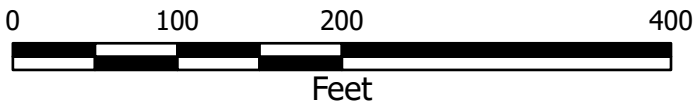
DATE: August 24, 2021



| | | |
|----------------------------|---|---|
| SCALE: 1" = 500' | SURVEY FOR: SITD | REVISIONS |
| JOB NO.: 2021-044.1 | <p>LAND BUSINESS #6447 PHONE: 321-454-6310 FAX: 321-454-6998 E-MAIL: TC5170@AOL.COM 1605 CHASE HAMMOCK RD. MERRITT ISLAND, FL 32953</p> <p>WWW.LAND-AND-SEA-SURVEYING.COM</p> | |
| SHEET NO.: 2 OF 2 | | |
| DATE: 05-17-2021 | | |
| DRAWN BY: MC | | |
| CHECKED BY: TC | | <p>TIM CARLILE P.L.S. FLORIDA P.L.S. 5170 (NOT VALID UNLESS SEALED)</p> |




 Subject Parcel
 State Managed Conservation Lands



Easement 33359
Brevard County, Florida

SEBASTIAN INLET DISTRICT BOARD MEMORANDUM

TO: Members of the Board
of Sebastian Inlet District Commissioners

FROM: James D. Gray, Jr. 
Executive Director

SUBJECT: **Work Order No. 2425-008 - SEA, Scientific Environmental Applications - Permit Applications for Geological and Geophysical Surveys on Potential Offshore Sand Borrow Sources**

DATE: December 2, 2024

BACKGROUND

Pursuant to Section 161.142, Florida Statutes, the Department of Environmental Protection (FDEP) and the District sponsored an inlet management study in 2022 with the purpose of updating the Sebastian Inlet Management Plan (Sebastian IMP).

On November 9, 2023, FDEP adopted an updated Sebastian IMP with five (5) implementation strategies for the District to follow. One of these strategies included identifying suitable quality sediment sources to meet the Sebastian IMP average annual target bypass objective of 75,000 cubic yards.

DESCRIPTION AND CONDITIONS

Consistent with the objectives of the Sebastian IMP and Section 287.057, Florida Statutes (Procurement of Contractual Services), the District advertised a contractual services opportunity to assist staff in submitting permit applications for geological and geophysical surveys on potential offshore sand borrow sources. Scientific Environmental Applications (SEA) was the only respondent to submit their qualifications. The District has contracted with SEA previously with good results.

The purpose of this agenda item is for the Board to select SEA and approve Work Order No. 2425-008-SEA to provide contractual services to assist the District in securing permits from the Bureau of Ocean Energy Management (BOEM) to explore potential offshore sand borrow sources that could be available to the District for future bypassing projects.

Identifying offshore borrow areas for potential beach project use requires a significant amount of time, effort and budgeting. Applying for permits with BOEM begins this process. Additional work phases to develop potential offshore sources will be addressed in future budgets and work orders.

The total amount of the work order is \$19,634 and will be invoiced as a fixed cost.

FUNDING

Funding for this expenditure is budgeted and available under Ebb Shoal/Offshore Projects, Thomas Shoal Characterization, Account No. 5374-312. Additionally, because the identification of suitable quality sediments for sand bypassing is identified as a Sebastian IMP implementation strategy, the geotechnical, engineering design, and permitting for offshore sources is eligible for 50% cost share from the FDEP Beaches and Funding Assistance Program.

RECOMMENDATION

The recommendation of staff is for the Board to select Scientific Environmental Applications to assist the District with securing permits from BOEM and authorize the Executive Director to sign the contract agreement on behalf of the District.

Staff also recommends the Board approve Work Order No. 2425-008-SEA and authorize the Executive Director to sign on behalf of the District.

ATTACHMENT

Scientific Environmental Applications Work Order No. 2425-008-SEA

APPROVED AGENDA ITEM FOR: DECEMBER 11, 2024

Scientific Environmental Applications, Inc. (S.E.A.)

5575 Willoughby Drive.

Melbourne, FL 32934

email seapp1@aol.com: web: seappinc.com

Telephone: 321.794.3398

Memorandum to James Gray, Executive Director of the Sebastian District.

From: Gary Zarillo: SEA, Inc.

November 25th, 2024.

Scope of Work to complete permit applications for geological and geophysical Surveys over Thomas Shoal, Little Thomas Shoal, and the lower ebb shoal of Sebastian Inlet

Objectives:

A) Complete and submit a permit application for conducting geological core borings and geophysical surveys in offshore sand borrow areas in compliance with USACE Form ENG-4345 (Nation Wide Permit or NWP-6)

B) Provide sampling information to the Bureau of Ocean Energy Management (BOEM) based on BOEM form BOEM-0134: Requirements for Geological and Geophysical Prospecting, Exploration, or Scientific Research on the Outer Continental Shelf Related to Minerals Other than Oil, Gas, and Sulphur

Task1. US Army Corps of Engineers Sampling Permit Application.

Develop site specific data required by the US Army Corp of Engineers NWP-6 applications, which covers multiple types of geological and environmental sampling.

To permit geological and geophysical sampling of potential beach quality sand resources in Thomas Shoal, Little Thomas shoal and the lower ebb shoal of Sebastian Inlet detailed location maps of each area will be required. This will require the gathering of bathymetric data in a GIS database and production of a series of location maps. Topographic and bathymetric data will be collected from a range of sources including available georeferenced maps from NOAA, the USGS, the State of Florida and local county and Inlet District resources. These data will be combined into a series of GIS layers from which the required location maps will be generated. Based on the GIS layers, the USACE Form ENG-4345 will be completed and associated map files attached in digital form as required. It is anticipated that the Corps will require additional information once the application is reviewed. Additional requirements could include more detailed descriptions sampling procedures and refinement of the maps to show specific sampling patterns including geophysical track lines and core boring locations. A total of 60 hours for this task are expected to complete this task. Costs are compiled in Table 1

Task 2: Sampling Authorization from BOEM:

BOEM states that geological and geophysical activities for mineral prospecting, noncommercial exploration, or scientific research activities must be authorized under Section 11 of the OCS

Lands Act, 30 CFR Part 580, as applicable, and in compliance with all applicable mitigation measures so that those activities do not:

- Interfere with or endanger operations under any lease or right-of-way or permit issued or maintained under the OCS Lands Act.
- Cause harm or damage to aquatic life or to the marine, coastal, or human environment.
- Cause pollution.
- Create hazardous or unsafe conditions.
- Unreasonably interfere with or harm other uses of the area (including submarine cables).
- Disturb archaeological resources.

To meet these criteria, a detailed description of vessel specifications and sampling methods must be included in the permit application. Special emphasis is placed on the frequency of sound sources used for sub-bottom geophysical profiling. Thus, among other items, the expected sound level (decibel or dB) will have to be described with respect to distance from the sound source (acoustic transducer). Based on the stated permits requirements, the following items will be produced for the BOEM sampling permit

- Vessel and Navigation specifics including a description of the vessel name(s) and navigation systems.
- Description of proposed coring, drilling, or sampling method. Include penetration, heat flow measurements, and depth of penetration:
- Description of coring, drilling, or sampling equipment to be used:
- List proposed coring, drilling, or sample location(s) with latitude and longitude coordinates and total number of samples to be acquired.
- Navigation system or method to be used to position sample locations
- List each test to be conducted on the samples with a brief description of its objective:
- Map(s), plat(s), and chart(s) (preferably at a scale of 1:250,000) and/or an electronic version of same showing latitude and longitude, scale, OCS protraction areas, OCS blocks, Submerged Lands Act boundary, and specific sample location(s) in latitude(s) and longitude(s) for each of the proposed sample site(s). Along with the hardcopy maps, ArcGIS shapefiles are requested by BOEM.


A Total of 90 hours will be required complete the BOEM permit application..

Table 1: Proposed Costs.

| Task | Hours | Rate | Cost |
|--------------|--------------|-------------|--------------------|
| 1 | 60 | \$130.00 | \$7,800.00 |
| 2 | 90 | \$130.00 | \$11,700.00 |
| Travel | 200 | \$0.67 | \$134.00 |
| Total | | | \$19,634.00 |

SEBASTIAN INLET DISTRICT BOARD MEMORANDUM

TO: Members of the Board
of Sebastian Inlet District Commissioners

FROM: James D. Gray, Jr. 
Executive Director

SUBJECT: **Amendment No. 1 Work Order No. 2324-012-CRI (Carr, Riggs & Ingram)**

DATE: December 4, 2024

BACKGROUND

On April 10, 2024, the Board approved Work Order No. 2324-012-CRI with Carr Riggs Ingram (CRI) for Fiscal Year (FY) period ending September 30, 2024 audit, W2s, 1099, and 941 preparation services. The total cost of the services was \$32,350.

On December 2, 2024, the District was notified that CRI recently changed its entity structure and is now 1) Carr, Riggs, & Ingram, LLC providing attest services, and 2) CRI Advisors, LLC providing non-attest services. This means that for FY ending September 30, 2024, Carr, Riggs & Ingram, LLC will be conducting the District audit, single audit, and examination and CRI Advisors, LLC will be preparing the District W2s, 1099, and the last quarter 941.

DESCRIPTION AND CONDITIONS

The purpose of this agenda item is for the Board to approve Amendment 1 to Work Order No. 2324-012-CRI and approve the updated three engagement letters between the District and Carr, Riggs & Ingram, LLC. (audit, single audit, and examination services) and the District and CRI Advisors, LLC (W2, 1099, and last quarter 941 services). There are no change in fees, except \$500 from the originally approved work order has now been transferred to CRI Advisors, LLC to complete the non-attest services

FUNDING

Funding is budged and available under Financial and Administrative, Accounting Audit Account No. 5130 320.

RECOMMENDATION

The recommendation of staff is for the Board to approve Amendment No. 1 to Work Order No. 2324-012-CRI and authorize the Executive Director to sign the updated letters between the District and Carr, Riggs & Ingram, LLC. (audit, single audit, and examination services) and the District and CRI Advisors (W2, 1099, and last quarter 941 services) on behalf of the District.

ATTACHMENTS

Carr, Riggs & Ingram, LLC Engagement Letter (FY period ending September 30, 2024 (audit))

Carr, Riggs & Ingram, LLC Engagement Letter (FY period ending September 30, 2024 (single audit))

CRI Advisors, LLC Engagement Letter (W2 and last quarter 941 services)

APPROVED AGENDA ITEM FOR: DECEMBER 11, 2024



CARR, RIGGS & INGRAM, L.L.C.

To Management
of Sebastian Inlet District

This Engagement Letter and its attachments, if any, are governed by the Master Services Agreement 2.0 ("MSA") between Carr, Riggs & Ingram, L.L.C. ("CPA Firm", "we", "us", or "our") and the Client; the terms of which are hereby incorporated into this Engagement Letter by reference. By executing this Engagement Letter, the parties agree to and intend to be bound by the terms of the MSA.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which CPA Firm and CRI Advisors, LLC ("CRI Advisors" or "Advisors") provide professional services. Carr, Riggs & Ingram, L.L.C., Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the term "CRI," and terms of similar import, denote the alternative practice structure conducted by CPA Firm, CRI Advisors, their subsidiaries and affiliates, as appropriate.

This Engagement Letter confirms and specifies the terms of our engagement and clarifies the nature and extent of the services we will provide for Sebastian Inlet District ("Client", "Entity", "you", or "your") as of September 30, 2024 (the "Selected Period"). Except as otherwise expressly set forth herein, this Engagement Letter only governs attest services, provided to you by CPA Firm. Except as otherwise expressly set forth herein, any non-attest services, including any non-attest services provided by CRI Advisors or any other entities within the Carr, Riggs & Ingram alternative practice structure, will be governed by (a) separate Engagement Letter(s) between such entity and the Client.

In connection with the alternative practice structure, CRI Advisors maintains custody of client files for CPA Firm and CRI Advisors. By executing this engagement letter, you hereby consent to the transfer to CRI Advisors of all your client files, work papers and work product. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to transfer such files and records.

SCOPE AND OBJECTIVES

For the purposes of this Engagement Letter, the subject matter consists of the following: compliance with Florida Statute, 218.415 Local Government Investment Policies (collectively referred to as the "Subject Matter").

The Subject Matter is presented in accordance with Florida Statute 218.415 (the "Selected Criteria").

We will examine the Subject Matter of the Entity as of the Selected Period.

The objectives of our examination are to (1) obtain reasonable assurance about whether the Subject Matter is free from material misstatement based on the Selected Criteria; and (2) to express an opinion as to whether the Subject Matter is presented, in all material respects, in accordance with the Selected Criteria.

OUR RESPONSIBILITIES

Our examination will be conducted in accordance with attestation standards established by the AICPA. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

We will plan and perform the examination to obtain reasonable assurance about whether the Subject Matter is free from material misstatement, based on the Selected Criteria. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

Our examination does not relieve you of your responsibilities.

OTHER SERVICES

For any non-attest services provided by CRI, you agree to assume all management responsibilities for these non-attest services and any other non-attest services we provide; oversee the services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The non-attest services, if any, are limited to those previously defined in this letter, or as identified in a separate Engagement Letter. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

CLIENT RESPONSIBILITIES

In addition to your responsibilities identified in the MSA, our engagement will be conducted on the basis that you acknowledge and understand your responsibility for:

- the presentation of the Subject Matter in accordance with the Selected Criteria
- selecting the Selected Criteria
- determining the Selected Criteria are suitable, will be available to intended users, and are appropriate for the purpose of the engagement
- a written assertion about whether the Subject Matter is presented in accordance with the Selected Criteria; failure to provide such assertion may result in withdrawal from our engagement
- providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the Subject Matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the Entity from whom we determine it necessary to obtain evidence
- required written representations from you in the form of a representation letter, at the conclusion of the engagement
- informing, in writing, the engagement partner before entering into any substantive employment discussions with any CPA Firm or CRI Advisors personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct
- informing us on a timely basis of the name of any single investor in you that owns 20% or more of your equity at any point in time
- informing us on a timely basis of any investments held by you which constitutes 20% or more of the equity/capital of the investee entity at any point in time
- the accuracy and completeness of that information required for our examination

ENGAGEMENT ADMINISTRATION

Christine E. Noll-Rhan is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We understand that you will provide us with the information required for our examination. A request list of information we expect to need for our examination will be provided to you. Your prompt attention to and timely return of the requested items will significantly contribute to the efficiency of our examination process.

We will provide copies of our reports to the Entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

In accordance with certain regulations, we, as your examiners, are required to make the following commitments:

- The documentation for this engagement is the property of CRI and constitutes confidential information. However, we may be requested to make certain documentation available to regulators, federal or state agencies, governmental agencies, etc. ("regulators" or "agencies") pursuant to authority given to it by law or regulation. If requested, access to such documentation will be provided under the supervision of CPA Firm personnel. Furthermore, upon request, we may provide copies of selected documentation to these regulators or agencies. These regulators or agencies may intend, or decide, to distribute the copies or information contained therein to others.
- We will file a copy of our most recent peer review report with any applicable regulators or agencies.
- As appropriate, we may meet with those charged with governance before the examination report is filed with any required regulators or agencies.

The information that we obtain in this examination is confidential, as required by the AICPA Code of Professional Conduct. Therefore, your acceptance of this Engagement Letter will serve as your advance consent to our compliance with above commitments.

REPORTING

As part of our engagement, we will issue a written report upon completion of our examination. Our report will be addressed to management, those charged with governance, or both, as appropriate, of the Entity. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance.

TERMINATION

If for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We reserve the right and sole discretion to withdraw for any reason from this engagement immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by this Engagement Letter and will constitute completion of this engagement.

Our engagement with you will terminate upon the earlier of our delivery of your report or withdrawal. In either case, you agree to compensate us for our services, fees, and costs to the date of withdrawal.

CORPORATE TRANSPARENCY ACT/BENEFICIAL OWNERSHIP INFORMATION REPORTING

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

OUR FEES

The fees for these services are included in the price for the audit.

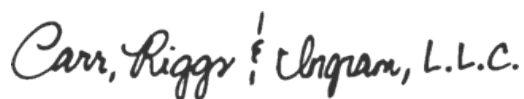
We will also charge you for applicable out-of-pocket expenses incurred in the course of our engagement, including, but not limited to: technology costs, travel expenses (meals, lodging, transportation, etc.), third party technical resources, administrative costs (courier services, report preparation, copying), and any other direct engagement expenses. We may also charge a fee for applications, subscriptions, hosting, or technology we utilize in providing services to you.

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances (such as, but not limited to, difficulty or delays in obtaining requisite responses to necessary or required procedures, significant changes to promulgated standards, time incurred for financial statement adjustment(s) and the related procedures required, or significant changes to your organization or its internal control structure) will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

CLIENT ACKNOWLEDGEMENT(S)

If you acknowledge and agree with the terms of our agreement as described in this Engagement Letter, please indicate by executing.

Very truly yours,



CARR, RIGGS & INGRAM, L.L.C.

Signature
James Gray
Sebastian Inlet District

Authorized Signer(s)



This attachment is governed by the related Engagement Letter between Carr, Riggs & Ingram and the Client; the terms of which are hereby incorporated into this attachment by reference. By executing the Engagement Letter, the parties agree to and intend to be bound by the terms of this attachment. This attachment lists the Florida State Single Audit services we are to provide in conjunction with other services in the Engagement Letter for the Entity:

- Our objectives will include internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with state statutes, regulations, and the terms and conditions of state projects that could have a direct and material effect on each major program in accordance with the Audit Requirements for State Financial Assistance (“Florida Single Audit Act”).
- We will conduct our audit in accordance with generally accepted auditing standards (“GAAS”); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (“GAGAS”); the Florida Single Audit Act; and Chapter 10.550, Rules of the Auditor General, and will include tests of accounting records, a determination of major program(s) in accordance with Florida Single Audit Act, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and GAGAS, we exercise professional judgment and maintain professional skepticism throughout the audit.
- Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and GAGAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the Financial Statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.
- As required by the Florida Single Audit Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major state project. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Florida Single Audit Act.
- An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that

are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Florida Single Audit Act.

- The Florida Single Audit Act requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes, regulations, and the terms and conditions of state financial assistance awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *State Projects Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Entity's major programs. For state financial assistance programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Florida Single Audit Act.
- In addition to your responsibilities identified in the MSA and Engagement Letter, our engagement will be conducted on the basis that you acknowledge and understand your responsibility for:
 - designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met
 - ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements
 - the selection and application of accounting principles; for the preparation and fair presentation of the Financial Statements, schedule of expenditures of state financial assistance, and all accompanying information in conformity with the Selected Basis, and for compliance with applicable laws and regulations (including state statutes), rules, and the provisions of contracts and grant agreements (including award agreements)
 - identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information
 - making drafts of the schedule of expenditures of state financial assistance, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers)
 - providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the schedule of expenditures of state financial assistance, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Florida Single Audit Act
 - require certain written representations from you about the schedule of expenditures of state financial assistance; state projects; compliance with laws, regulations, contracts, and grant agreements; and related matters
 - evaluating and monitoring noncompliance with state statutes, regulations, and the terms and conditions of state projects; take prompt action when instances of noncompliance are identified

including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan

- identifying all state financial assistance received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of state financial assistance (including notes and noncash assistance received, such as lost revenues, if applicable) in conformity with the Florida Single Audit Act
 - agreeing to include our report on the schedule of expenditures of state financial assistance in any document that contains, and indicates that we have reported on, the schedule of expenditures of state financial assistance
 - agreeing to include the audited financial statements with any presentation of the schedule of expenditures of state financial assistance that includes our report thereon
 - acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of state financial assistance in accordance with the Florida Single Audit Act; (2) you believe the schedule of expenditures of state financial assistance, including its form and content, is stated fairly in accordance with the Florida Single Audit Act; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of state financial assistance.
- We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Those Charged with Governance of Entity. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance.
 - The Florida Single Audit Act report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Florida Single Audit Act. The report will state that the report is not suitable for any other purpose.



CRI ADVISORS, LLC

To Management
of Sebastian Inlet District

This Engagement Letter and its attachments, if any, are governed by the Master Services Agreement 2.0 ("MSA") between CRI Advisors, LLC ("CRI Advisors", "Advisors", "we", "us", or "our") and the Client; the terms of which are hereby incorporated into this Engagement Letter by reference. By executing this Engagement Letter, the parties agree to and intend to be bound by the terms of the MSA.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C. ("CPA Firm") and CRI Advisors provide professional services. Carr, Riggs & Ingram, L.L.C., Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the term "CRI," and terms of similar import, denote the alternative practice structure conducted by CPA Firm, CRI Advisors, their subsidiaries and affiliates, as appropriate.

This Engagement Letter confirms and specifies the terms of our engagement and clarifies the nature and extent of the services we will provide for Sebastian Inlet District ("Client", "Entity", "you", or "your") as of and for the year end and quarter end December 31, 2024 (the "Selected Period(s)"). Except as otherwise expressly set forth herein, this Engagement Letter only governs non-attest services. Any attest services, including any attest services provided by CPA Firm or any other entities within the Carr, Riggs & Ingram alternative practice structure, will be governed by a separate Engagement Letter between such entity and the Client.

SCOPE AND OBJECTIVES

We will provide bookkeeping services as identified in the Other Services section of this Engagement Letter with respect to the Entity.

The objective of our engagement is to provide bookkeeping services based on information provided by you and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care.

This engagement does **not** include the preparation of financial statements. No representative of Sebastian Inlet District, in any way, may state or imply that CRI Advisors, LLC or Carr, Riggs & Ingram, L.L.C., or any of their respective subsidiaries or affiliates have been associated with any financial information.

OUR RESPONSIBILITIES

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion.

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

We are available to provide you with business advice, but we are not obligated to do so unless you specifically engage us to do so via an Engagement Letter for this purpose. The parties agree that Client will only rely on written, not oral, statements or advice from CRI Advisors. We believe written advice is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice unless it has received a full supervisory review and is provided by us in writing directly to you.

Our bookkeeping services do not relieve you of your responsibilities.

OTHER SERVICES

We will perform the following non-attest services for the Entity, based upon information provided by you and in accordance with professional standards:

- Assist management by providing the following bookkeeping services, which may include preparing: other bookkeeping services, such as W-2's for the year ended December 31, 2024 and last quarter ended December 31, 2024 Form 941.

For any non-attest services provided by CRI, you agree to assume all management responsibilities for these non-attest services and any other non-attest services we provide; oversee the services by designating an individual with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The non-attest services, if any, are limited to those previously defined in this letter, or as identified in a separate Engagement Letter. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

CLIENT RESPONSIBILITIES

In addition to your responsibilities identified in the MSA, our engagement will be conducted on the basis that you acknowledge and understand your responsibility for:

- the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error
- the prevention and detection of fraud
- ensuring that the Entity complies with laws and regulations applicable to its activities
- the accuracy and completeness of the records, documents, explanations, and other information, including significant judgments you provide to us for the engagement
- providing us with (1) access to all information of which you are aware that is relevant to the engagement, such as records, documentation, and other matters; (2) additional information that we may request from you for the purpose of the engagement; and (3) unrestricted access to persons within the Entity from whom we determine it necessary to make inquiries
- informing, in writing, the individual leading your engagement before entering into any substantive employment discussions with any CPA Firm or CRI Advisors personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct, if applicable

ENGAGEMENT ADMINISTRATION

Christine E. Noll-Rhan is the individual responsible for supervising the engagement.

TERMINATION

If for any reason, we are unable to complete the services previously defined, we may withdraw from this engagement.

We reserve the right and sole discretion to withdraw for any reason from this engagement immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by this Engagement Letter and will constitute completion of this engagement.

You agree to compensate us for our services, fees, and costs to the date of withdrawal.

CORPORATE TRANSPARENCY ACT/BENEFICIAL OWNERSHIP INFORMATION REPORTING

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

OUR FEES

We estimate that our fees for these services will be \$500.

We will also charge you for applicable out-of-pocket expenses incurred in the course of our engagement, including, but not limited to: technology costs, travel expenses (meals, lodging, transportation, etc.), third party technical resources, administrative costs (courier services, report preparation, copying), and any other direct engagement expenses. We may also charge a fee for applications, subscriptions, hosting, or technology we utilize in providing services to you.

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

CLIENT ACKNOWLEDGEMENT(S)

If you acknowledge and agree with the terms of our agreement as described in this Engagement Letter, please indicate by executing.

Very truly yours,

A handwritten signature in black ink that reads "CRI Advisors, LLC". The script is cursive and fluid.

CRI Advisors, LLC

Signature

James Gray

Sebastian Inlet District

Authorized Signer(s)



SEBASTIAN INLET DISTRICT

CERTIFICATE OF RECOGNITION

Jenny Lawton Seal

For Her Service To Sebastian Inlet District

WHEREAS, Jenny Lawton Seal has provided outstanding leadership as a Sebastian Inlet District Commissioner for 20 years, following in the footsteps of her grandfather, Tom Lawton, who served as a Commissioner for 16 years; and,

WHEREAS, Jenny served with distinction as the Commission's Chairman, a position she first assumed in 2013, guiding the Commission, at times, through stormy seas; and,

WHEREAS, Jenny's years of service have been marked by exemplary dedication to the best interests of the community and to the continued management and protection of Sebastian Inlet; and,

WHEREAS, Jenny is embarking on a new journey, but will always be thought of as a kind, considerate and dedicated leader;

NOW, THEREFORE, WE, THE BOARD OF COMMISSIONERS, SEBASTIAN INLET DISTRICT, do hereby deem it an honor and pleasure to extend this CERTIFICATE OF RECOGNITION to Jenny Lawton Seal for the valuable public service she has provided to the Sebastian Inlet District and the public at large.

BE IT FURTHER THE BOARD OF COMMISSIONERS, SEBASTIAN INLET DISTRICT, wishes Jenny the best of luck in all her future endeavors.

Adopted this 11th day of December 2024

**BOARD OF COMMISSIONERS
SEBASTIAN INLET DISTRICT**

David Barney, Commission Chair



SEBASTIAN INLET DISTRICT

CERTIFICATE OF RECOGNITION

Beth Mitchell

For Her Service To Sebastian Inlet District

WHEREAS, Beth Mitchell has represented the people of Indian River County as a Sebastian Inlet District Commissioner for 20 years, serving as Chairman, Secretary and Treasurer during her tenure; and,

WHEREAS, Beth has been a champion of protecting Sebastian Inlet and its natural resources, and has been engaged in coastal issues for more than 30 years; and

WHEREAS, Beth applied her extensive background in coastal engineering to help ensure that the Sebastian Inlet District operates efficiently yet effectively; and,

WHEREAS, Beth is entering a new chapter in life as Indian River County's favorite retiree;

NOW, THEREFORE, WE, THE BOARD OF COMMISSIONERS, SEBASTIAN INLET DISTRICT, do hereby deem it an honor and pleasure to extend this CERTIFICATE OF RECOGNITION to Beth Mitchell for the valuable public service she has provided to the Sebastian Inlet District and the public at large.

BE IT FURTHER THE BOARD OF COMMISSIONERS, SEBASTIAN INLET DISTRICT, wishes Beth a retirement rich with sailing, beachcombing and creating memories with her grandchildren.

Adopted this 11th day of December 2024

**BOARD OF COMMISSIONERS
SEBASTIAN INLET DISTRICT**

David Barney, Commission Chair

Sebastian Inlet District
Balance Sheet
As of November 30, 2024

| | <u>Nov 30, 24</u> |
|---|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1010100 · Petty Cash | 100.00 |
| 1010200 · Main Operating Acct -PNC Bank | 5,583,489.10 |
| 1510500 · SBA Investment | 12,784,431.09 |
| Total Checking/Savings | 18,368,020.19 |
| Accounts Receivable | 346,844.62 |
| Total Current Assets | 18,714,864.81 |
| TOTAL ASSETS | 18,714,864.81 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | -1,652.02 |
| Total Liabilities | -1,652.02 |
| Equity | |
| 2701000 · Assigned | 13,073,401.00 |
| 2700000 · Unassigned | 4,240,994.73 |
| Net Income | 1,402,121.10 |
| Total Equity | 18,716,516.83 |
| TOTAL LIABILITIES & EQUITY | 18,714,864.81 |

Sebastian Inlet District
Balance Sheet Prev Year Comparison
As of November 30, 2024

| | Nov 30, 24 | Nov 30, 23 | \$ Change | % Change |
|---|----------------------|----------------------|---------------------|--------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1010100 · Petty Cash | 100.00 | 100.00 | 0.00 | 0.0% |
| 1010200 · Main Operating Acct -PNC Bank | 5,583,489.10 | 4,092,697.68 | 1,490,791.42 | 36.4% |
| 1510500 · SBA Investment | 12,784,431.09 | 10,632,011.71 | 2,152,419.38 | 20.2% |
| Total Checking/Savings | 18,368,020.19 | 14,724,809.39 | 3,643,210.80 | 24.7% |
| Accounts Receivable | 346,844.62 | 0.00 | 346,844.62 | 100.0% |
| Total Current Assets | 18,714,864.81 | 14,724,809.39 | 3,990,055.42 | 27.1% |
| TOTAL ASSETS | 18,714,864.81 | 14,724,809.39 | 3,990,055.42 | 27.1% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | -1,652.02 | 10,113.86 | -11,765.88 | -116.3% |
| Total Liabilities | -1,652.02 | 10,113.86 | -11,765.88 | -116.3% |
| Equity | | | | |
| 2701000 · Assigned | 13,073,401.00 | 13,073,401.00 | 0.00 | 0.0% |
| 2700000 · Unassigned | 4,240,994.73 | 890,777.13 | 3,350,217.60 | 376.1% |
| Net Income | 1,402,121.10 | 750,517.40 | 651,603.70 | 86.8% |
| Total Equity | 18,716,516.83 | 14,714,695.53 | 4,001,821.30 | 27.2% |
| TOTAL LIABILITIES & EQUITY | 18,714,864.81 | 14,724,809.39 | 3,990,055.42 | 27.1% |

**Sebastian Inlet District
Revenue & Expense
November 2024**

| | Nov 24 |
|--|--------------|
| Ordinary Income/Expense | |
| Income | |
| 3000000 · Revenues | |
| 3110100 · Ad Valorem Tax-Brevard Cty | 1,032,133.21 |
| 3110200 · Ad Valorem Tax-Indian River Cty | 434,018.70 |
| | 1,466,151.91 |
| Total 3000000 · Revenues | |
| 3610000 · Other Revenue | |
| 3610200 · Interest Revenue | 60,958.42 |
| | 60,958.42 |
| Total 3610000 · Other Revenue | |
| | 60,958.42 |
| Total Income | 1,527,110.33 |
| Expense | |
| 5110000 · Commission | |
| 5110210 · Commissioners Payroll Taxes | 214.20 |
| 5110110 · Commissioners Compensation | 2,800.00 |
| 5110450 · Commissioners Bonds | 20.00 |
| 5110490 · Other Commissioners Expense/FRS | 1,643.04 |
| | 4,677.24 |
| Total 5110000 · Commission | |
| 5130000 · Financial and Administrative | |
| 5130120 · Salaries-Administrative | 13,781.26 |
| 5130121 · Salary-Support Staff | 17,117.00 |
| 5130150 · Retirement Contribution/FRS | 7,324.85 |
| 5130210 · Taxes-Payroll | 2,327.85 |
| 5130250 · Employee Insurance | 3,849.69 |
| 5130400 · Employee Travel In Dist. | 466.18 |
| 5130410 · Telephone | 110.20 |
| 5130411 · Other Communications | 50.00 |
| 5130430 · Utilities | 46.00 |
| 5130440 · Rent of Office Space | 1,575.00 |
| 5130441 · Copier/Fax Machine Lease | 84.00 |
| 5130460 · Equipment Maintenance | 50.00 |
| 5130510 · Office Supplies | 123.01 |
| 5130511 · Postage | 10.72 |
| 5130512 · Other Supplies | 297.00 |
| 5130513 · Bank Fees and Charges | 600.75 |
| 5130520 · Data Processing/IT Tech Support | 757.98 |
| 5130540 · Publications | 19.99 |
| 5130543 · General Administrative Expense | 255.47 |
| 5130550 · Office Equip/ IT Backup Server | 907.22 |
| | 49,754.17 |
| Total 5130000 · Financial and Administrative | |
| 5140000 · Legal Counsel | |
| 5140310 · Attorney-Administrative | 605.00 |
| 5140312 · Legal/Legis./Exec. | 4,000.00 |
| 5140490 · Legal Advertising | 48.62 |
| | 4,653.62 |
| Total 5140000 · Legal Counsel | |
| 5190000 · Governmental & Tax Related Fees | |
| 5190491 · Tax Fees-Brevard Cty | 19,309.69 |
| 5190492 · Tax Fees-Indian River Cty | 8,761.78 |
| | 28,071.47 |
| Total 5190000 · Governmental & Tax Related Fees | |
| 5372000 · Sand Trap Dredging | |
| 5372470 · Permit Related Costs/Monitoring | 3,850.00 |
| | 3,850.00 |
| Total 5372000 · Sand Trap Dredging | |
| 5373000 · Maint. of Channel/Channel Exten | |
| 5373310 · Winter Hydrographics | 10,980.00 |
| | 10,980.00 |

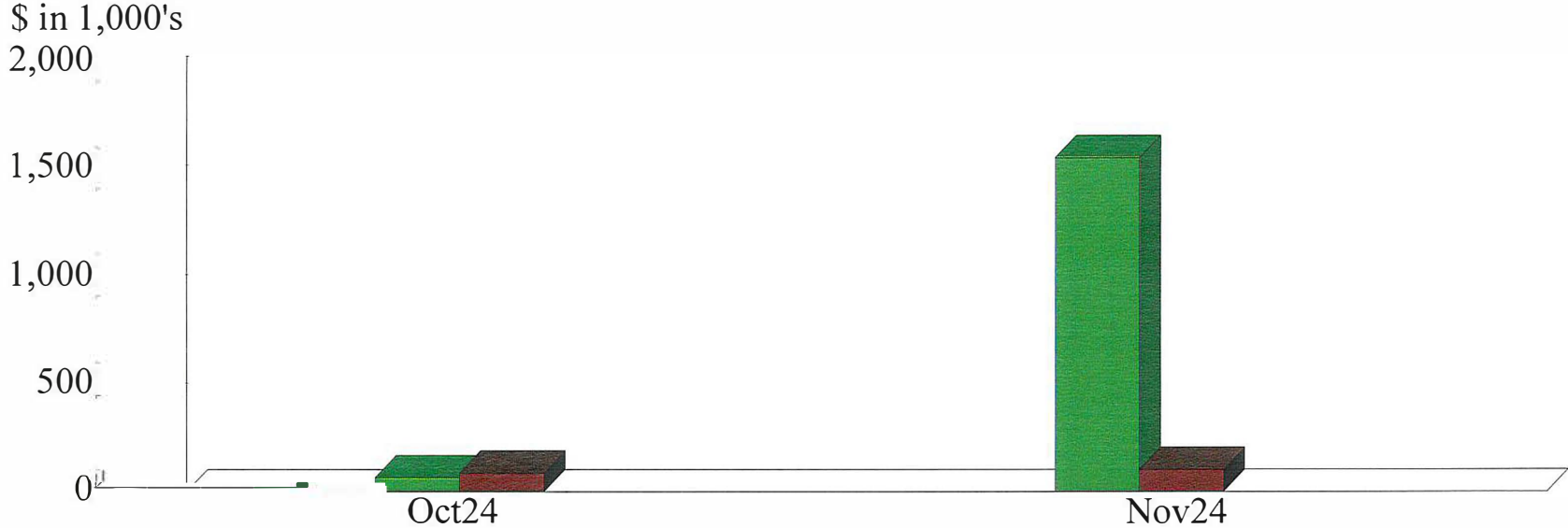
Sebastian Inlet District Variance Report_Rev. & Exp. FY Budget vs. Actual October through November 2024

| | Oct - Nov 24 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|----------------------|-----------------------|--------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 3000000 - Revenues | | | | |
| 3110100 - Ad Valorem Tax-Brevard Cty | 1,032,678.23 | 5,993,289.00 | -4,960,610.77 | 17.2% |
| 3110200 - Ad Valorem Tax-Indian River Cty | 434,018.70 | 1,299,631.00 | -865,612.30 | 33.4% |
| Total 3000000 - Revenues | 1,466,696.93 | 7,292,920.00 | -5,826,223.07 | 20.1% |
| 3340000 - Contracted State Funds | 0.00 | 6,122,500.00 | -6,122,500.00 | 0.0% |
| 3610000 - Other Revenue | | | | |
| 3610200 - Interest Revenue | 125,998.87 | 326,000.00 | -200,001.13 | 38.6% |
| Total 3610000 - Other Revenue | 125,998.87 | 326,000.00 | -200,001.13 | 38.6% |
| Total Income | 1,592,695.80 | 13,741,420.00 | -12,148,724.20 | 11.6% |
| Expense | | | | |
| 5110000 - Commission | | | | |
| 5110210 - Commissioners Payroll Taxes | 367.20 | 2,000.00 | -1,632.80 | 18.4% |
| 5110110 - Commissioners Compensation | 4,800.00 | 25,000.00 | -20,200.00 | 19.2% |
| 5110410 - Travel Out Of District/Conferen | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 5110450 - Commissioners Bonds | 1,040.00 | 1,200.00 | -160.00 | 86.7% |
| 5110490 - Other Commissioners Expense/FRS | 2,816.64 | 15,000.00 | -12,183.36 | 18.8% |
| Total 5110000 - Commission | 9,023.84 | 45,700.00 | -36,676.16 | 19.7% |
| 5130000 - Financial and Administrative | | | | |
| 5130120 - Salaries-Administrative | 27,562.52 | 167,500.00 | -139,937.48 | 16.5% |
| 5130121 - Salary-Support Staff | 34,234.00 | 208,900.00 | -174,666.00 | 16.4% |
| 5130150 - Retirement Contribution/FRS | 14,649.70 | 89,500.00 | -74,850.30 | 16.4% |
| 5130210 - Taxes-Payroll | 4,655.70 | 29,000.00 | -24,344.30 | 16.1% |
| 5130240 - Workers' Compensation | 0.00 | 1,400.00 | -1,400.00 | 0.0% |
| 5130250 - Employee Insurance | 11,578.82 | 51,000.00 | -39,421.18 | 22.7% |
| 5130320 - Accounting Audit | 5,500.00 | 32,350.00 | -26,850.00 | 17.0% |
| 5130321 - Accounting General | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 5130400 - Employee Travel In Dist. | 466.18 | 4,800.00 | -4,333.82 | 9.7% |
| 5130401 - Employee Travel Out of Dist. | 0.00 | 4,300.00 | -4,300.00 | 0.0% |
| 5130402 - Technical Conferences | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 5130410 - Telephone | 220.40 | 3,500.00 | -3,279.60 | 6.3% |
| 5130411 - Other Communications | 50.00 | 1,000.00 | -950.00 | 5.0% |
| 5130430 - Utilities | 281.64 | 2,200.00 | -1,918.36 | 12.8% |
| 5130440 - Rent of Office Space | 4,725.00 | 18,900.00 | -14,175.00 | 25.0% |
| 5130441 - Copier/Fax Machine Lease | 168.00 | 2,000.00 | -1,832.00 | 8.4% |
| 5130450 - Insurance-General Liability | 0.00 | 21,100.00 | -21,100.00 | 0.0% |
| 5130460 - Equipment Maintenance | 50.00 | 550.00 | -500.00 | 9.1% |
| 5130470 - Printing | 0.00 | 500.00 | -500.00 | 0.0% |
| 5130491 - TRIM Compliance | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 5130510 - Office Supplies | 123.01 | 1,000.00 | -876.99 | 12.3% |
| 5130511 - Postage | 10.72 | 1,000.00 | -989.28 | 1.1% |
| 5130512 - Other Supplies | 957.95 | 4,500.00 | -3,542.05 | 21.3% |
| 5130513 - Bank Fees and Charges | 1,178.36 | 7,500.00 | -6,321.64 | 15.7% |
| 5130520 - Data Processing/IT Tech Support | 1,561.96 | 8,000.00 | -6,438.04 | 19.5% |
| 5130540 - Publications | 39.98 | 500.00 | -460.02 | 8.0% |
| 5130541 - Special Meeting Expenses | 0.00 | 500.00 | -500.00 | 0.0% |
| 5130542 - Association Dues | 1,175.00 | 6,000.00 | -4,825.00 | 19.8% |
| 5130543 - General Administrative Expense | 625.47 | 5,000.00 | -4,374.53 | 12.5% |
| 5130550 - Office Equip/ IT Backup Server | 1,260.22 | 5,000.00 | -3,739.78 | 25.2% |
| Total 5130000 - Financial and Administrative | 111,074.63 | 683,000.00 | -571,925.37 | 16.3% |
| 5140000 - Legal Counsel | | | | |
| 5140310 - Attorney-Administrative | 605.00 | 42,000.00 | -41,395.00 | 1.4% |
| 5140311 - Attorney-Project Related | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| 5140312 - Legal/Legis./Exec. | 4,000.00 | 60,000.00 | -56,000.00 | 6.7% |
| 5140313 - Attorney / Litigation | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| 5140314 - Attorney / Special | 0.00 | 61,800.00 | -61,800.00 | 0.0% |
| 5140490 - Legal Advertising | 48.62 | 3,000.00 | -2,951.38 | 1.6% |
| Total 5140000 - Legal Counsel | 4,653.62 | 222,800.00 | -218,146.38 | 2.1% |
| 5190000 - Governmental & Tax Related Fees | | | | |
| 5190310 - Appraiser Fees-Brevard Cty | 10,440.88 | 40,000.00 | -29,559.12 | 26.1% |
| 5190311 - Appraiser Fees-Indian River Cty | 2,628.50 | 15,000.00 | -12,371.50 | 17.5% |
| 5190312 - District Representation | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| 5190313 - Legis. Research/Clipping Serv. | 0.00 | 500.00 | -500.00 | 0.0% |
| 5190491 - Tax Fees-Brevard Cty | 19,309.69 | 83,000.00 | -63,690.31 | 23.3% |
| 5190492 - Tax Fees-Indian River Cty | 8,761.78 | 16,000.00 | -7,238.22 | 54.8% |
| Total 5190000 - Governmental & Tax Related Fees | 41,140.85 | 169,500.00 | -128,359.15 | 24.3% |
| 5370000 - Staff Engineer / Engineering | | | | |
| 5370160 - Data Management and Inventory | 0.00 | 5,500.00 | -5,500.00 | 0.0% |
| 5370345 - Wave and Weather Station | 0.00 | 165,000.00 | -165,000.00 | 0.0% |
| Total 5370000 - Staff Engineer / Engineering | 0.00 | 170,500.00 | -170,500.00 | 0.0% |
| 5371000 - Sand Transfer System/Adv. Study | | | | |
| 5371326 - DMMA & Maintenance | 0.00 | 130,000.00 | -130,000.00 | 0.0% |
| 5371314 - Non-Engineering Prof. Fees | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 5371316 - Sediment Budget Studies | 0.00 | 75,000.00 | -75,000.00 | 0.0% |
| 5371318 - Aerial Photography | 0.00 | 21,000.00 | -21,000.00 | 0.0% |

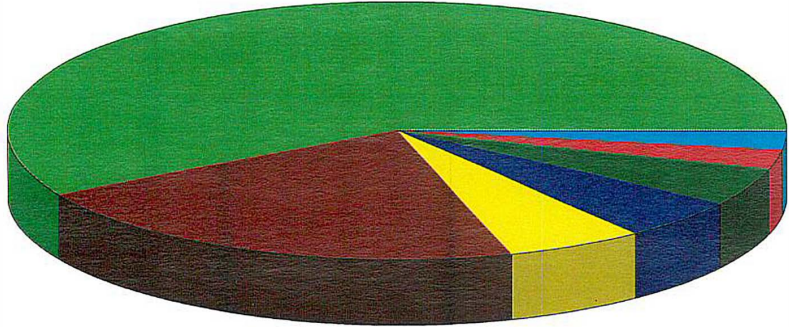
Sebastian Inlet District
Variance Report_Rev. & Exp. FY Budget vs. Actual
October through November 2024

| | Oct - Nov 24 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|----------------------|-----------------------|---------------|
| 5371470 · Permit Rel. Costs Federal | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| 5371471 · IMP/State of Inlet Report | 0.00 | 145,000.00 | -145,000.00 | 0.0% |
| 5371473 · Engineering / Design | 0.00 | 125,000.00 | -125,000.00 | 0.0% |
| Total 5371000 · Sand Transfer System/Adv. Study | 0.00 | 513,500.00 | -513,500.00 | 0.0% |
| 5372000 · Sand Trap Dredging | | | | |
| 5372311 · Construction-Local Share | 0.00 | 11,250,000.00 | -11,250,000.00 | 0.0% |
| 5372470 · Permit Related Costs/Monitoring | 3,850.00 | 500,000.00 | -496,150.00 | 0.8% |
| Total 5372000 · Sand Trap Dredging | 3,850.00 | 11,750,000.00 | -11,746,150.00 | 0.0% |
| 5373000 · Maint. of Channel/Channel Exten | | | | |
| 5373317 · Signage / Markers | 0.00 | 500.00 | -500.00 | 0.0% |
| 5373314 · Mitigation Monitoring | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 5373309 · Summer Hydrographics | 0.00 | 115,000.00 | -115,000.00 | 0.0% |
| 5373310 · Winter Hydrographics | 10,980.00 | 115,000.00 | -104,020.00 | 9.5% |
| 5373461 · Channel Marker Maintenance | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Total 5373000 · Maint. of Channel/Channel Exten | 10,980.00 | 280,500.00 | -269,520.00 | 3.9% |
| 5374000 · Ebb Shoal / Offshore Projects | | | | |
| 5374312 · Thomas Shoal Characterization | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 5374310 · Ebb Shoal Characterization | 0.00 | 1,050.00 | -1,050.00 | 0.0% |
| Total 5374000 · Ebb Shoal / Offshore Projects | 0.00 | 21,050.00 | -21,050.00 | 0.0% |
| 5375000 · Construction Programs | | | | |
| 5375476 · North Shoreline Stabilization | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 5375475 · South Shoreline Repair | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 5375461 · North Jetty Lights | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 5375462 · Storm Management | 0.00 | 300,000.00 | -300,000.00 | 0.0% |
| 5375472 · North Jetty Maint. and Repair | 0.00 | 4,700,000.00 | -4,700,000.00 | 0.0% |
| Total 5375000 · Construction Programs | 0.00 | 5,014,500.00 | -5,014,500.00 | 0.0% |
| 5376000 · Natural Resource Programs | | | | |
| 5376309 · Marine Services | 1,177.55 | 16,000.00 | -14,822.45 | 7.4% |
| 5376308 · Safety Management | 0.00 | 500.00 | -500.00 | 0.0% |
| 5376307 · Web Site Enhancement(Web Cam) | 120.00 | 16,700.00 | -16,580.00 | 0.7% |
| 5376306 · Public Awareness and Education | 8,554.21 | 20,000.00 | -11,445.79 | 42.8% |
| 5376312 · Aerial Photography / Annual | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| 5376318 · Coconut Point Stabilization | 0.00 | 500.00 | -500.00 | 0.0% |
| 5376470 · Permitting Req./Compl. Rep'ting | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total 5376000 · Natural Resource Programs | 9,851.76 | 69,700.00 | -59,848.24 | 14.1% |
| 5377000 · Other Planned Projects | | | | |
| 5377340 · Contract Labor | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 5377464 · Retilling of South Beach | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Total 5377000 · Other Planned Projects | 0.00 | 11,000.00 | -11,000.00 | 0.0% |
| 5378000 · Professional/Contract/Service | | | | |
| 5378640 · Project Related Equipment | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 5378310 · Eng./Surveying Consulting | 0.00 | 15,000.00 | -15,000.00 | 0.0% |
| Total 5378000 · Professional/Contract/Service | 0.00 | 16,500.00 | -16,500.00 | 0.0% |
| 5410000 · Debt Interest Payments | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total Expense | 190,574.70 | 18,969,250.00 | -18,778,675.30 | 1.0% |
| Net Ordinary Income | 1,402,121.10 | -5,227,830.00 | 6,629,951.10 | -26.8% |
| Net Income | 1,402,121.10 | -5,227,830.00 | 6,629,951.10 | -26.8% |

Income and Expense by Month October through November 2024



Expense Summary October through November 2024



| | |
|--|---------------------|
| 5130000 · Financial and Administrative | 58.28% |
| 5190000 · Governmental & Tax Related Fee | 21.59 |
| 5373000 · Maint. of Channel/Channel Exte | 5.76 |
| 5376000 · Natural Resource Programs | 5.17 |
| 5110000 · Commission | 4.74 |
| 5140000 · Legal Counsel | 2.44 |
| 5372000 · Sand Trap Dredging | 2.02 |
| Total | \$190,574.70 |

By Account