

**SOUTH BROWARD DRAINAGE DISTRICT
GOVERNING BOARD MEETING MINUTES**

NOVEMBER 21, 2019

Present:

| | |
|--|-----------------------------------|
| Scott Hodges, Chairperson | Kevin M. Hart, District Director |
| James Ryan, Vice Chairperson – (via conference call) | Reina Muniz, Recording Secretary |
| Vicki Minnaugh, Treasurer | Douglas R. Bell, Legal Counsel |
| Robert E. Goggin, IV, Secretary | General Public: See Attached List |
| Jack McCluskey, Commissioner | |
| Alanna Mersinger, Commissioner | |
| Mercedes Santana-Woodall, Commissioner | |

Absent:

01. CALL TO ORDER/ROLL CALL/PLEDGE OF ALLEGIANCE

Chair Hodges called the SBDD Board Meeting to order at 8:17 a.m.; with Commissioner Minnaugh, Commissioner Mersinger, Commissioner McCluskey, and Commissioner Goggin, present at the meeting, and Vice-Chair Ryan present via teleconference; followed by the Pledge of Allegiance.

02. PUBLIC COMMENT

None.

03. APPROVAL OF MINUTES

Commissioner Minnaugh moved for approval of the minutes of the October 31, 2019, South Broward Drainage District Board meeting. Motion was seconded by Commissioner Goggin, and it was carried unanimously.

Commissioner Santana-Woodall joined the meeting at 8:19 a.m.

04. DIRECTOR'S REPORT

A. RELEASE AND VACATION REQUEST OF SURFACE WATER MANAGEMENT AREA (SWMA) DESIGNATION FOR DONIS RESIDENCE; SUBJECT TO THE DEDICATION OF A NEW SWMA

District Director Hart stated that the owner of the property located at 15700 SW 53th Court, Southwest Ranches, FL 33331 is requesting that SBDD release and vacate its interest in a Surface Water Management Area Designation (SWMA) that was previously recorded under Instrument No. 114925053, Broward County Records (BCR).

All properties in the SW Ranches are required to set aside 20% of their property at elevation 5.0' (or an equivalent storage area) as a SWMA. The property owners, Joaquin and Rosa Donis, will dedicate a new SWMA over the property to comply with the 20% SWMA requirement.

SBDD staff has reviewed the request and has no objections, subject to the dedication of the new SWMA and payment of all associated fees and costs.

There are no financial impacts, other than SBDD administrative costs; all other costs will be incurred by the property owner.

The request is for SBDD to vacate and release its interest in a Surface Water Management Area Designation on the property located at 15700 SW 53th Court, Southwest Ranches, FL 33331, as described in the "Release and Vacation of Surface Water Management Area Designation" document, and recorded under Instrument No. 114925053, BCR. This request is subject to the dedication of a new Surface Water Management Area in accordance with SBDD Criteria.

Commissioner Minnaugh moved for approval of the Release & Vacation of Surface Water Management Area Designation for the Donis property as submitted; subject to the dedication of a new Surface Water Management Area. Motion was seconded by Commissioner McCluskey, and it was carried unanimously.

B. CONTRACT AWARD(S):

1. SBDD Rebuilding of two (2) Stormwater Pumps at the S-7 & S-2 Pump Stations in Miramar

District Director Hart stated that SBDD advertised for bids for the Rebuilding of two (2) Stormwater Pumps at the S-7 & S-2 Pump Stations in Miramar. The bid included the rebuild of the #1 pump at the SBDD S-7 pump station and #1 pump at the S-2 pump station. SBDD received a total of two (2) bids. The bid included a Base Bid and two Alternate Bid Items for each pump rebuild. The base bids ranged in price from \$31,396.00 to \$37,978.00.

The lowest bid was submitted by MWI Corporation (MWI) in the total amount of \$31,396.00. SBDD has reviewed the bid submitted by MWI and has determined that the bid is complete and meets all requirements, and that the Contractor is qualified to perform the work. MWI has performed similar work for the District in the past and the District has been satisfied with their work.

District Director Hart recommended that the bid for the Rebuilding of two (2) Stormwater Pumps at the S-7 & S-2 Pump Stations be awarded to MWI Corporation in the amount of \$31,396.00 as the lowest responsive, responsible bidder. In addition, he requested the award of Bid Alternates 1-4 in the combined, not-to-exceed amount of \$6,888.00 to MWI Corporation. The total amount of the contract will be a not-to-exceed amount of \$38,284.00.

District Director Hart said that the bid alternates allow the District the option of either replacing the propellers, or refinishing them. He said that in the past, the refinishing of the propellers has been the extent of what was required; and what the District does is to set the maximum allowance to cover for both options.

The work covered under this project is included as part of the District's 2019-2020 Capital Improvement Plan (CIP); and funding for the project will come from the SBDD General Operating account (Line Item # 1795).

Commissioner McCluskey moved for approval to award the SBDD Rebuilding of two (2) Stormwater Pumps at the S-7 & S-2 Pump Stations in Miramar as recommended by the District Director to MWI Corporation, in the total not-to-exceed amount of \$38,284.00. Motion was seconded by Commissioner Minnaugh.

Commissioner Goggin commented that typically we place what brand of pumps we're dealing with, but these are not listed as Caterpillar. He asked District Director Hart if they were different pumps. District Director Hart replied that the Caterpillars are diesel engines, and these are the stormwater pumps and they are provided by different manufacturers. The size and brand name of the pumps are noted in the Bid Summary.

The question was called and it was carried unanimously.

2. SBDD Rebuilding and Reconditioning of one (1) Caterpillar Diesel Engine

District Director Hart stated that SBDD advertised for bids for the rebuilding and reconditioning of one (1) Caterpillar (CAT) diesel engine. The engine to be rebuilt is the District's # 2 diesel engine at the S-4 pump station. The scope of the work will include a complete re-build of the CAT diesel engine by an authorized CAT dealer who provides certified repair and maintenance services on CAT engines. We received one bid in the amount of \$27,100, which includes a \$2,500 allowance for miscellaneous parts and labor.

The low bid cost reflects a reduction of approximately \$10,000 from previous low bid costs for similar type work, due to the fact that SBDD staff will perform the work to disassemble the engine, transport the engine, and reassemble the engine.

The lowest and only bid was submitted by Ring Power Corp. in the amount of \$27,100. SBDD has reviewed the bid submitted by Ring Power Corp. and has determined that the Contractor is qualified to perform the work and that the bid meets all requirements. SBDD is familiar with this Contractor and has been satisfied with their past work on similar type projects.

District Director Hart commented that Ring Power Corp. has done all of the engine rebuilds for the past 5 years, and the last several bids have been a single bid, but the cost is right in line with all of their previous bids; and the District is not seeing any increase in the cost. The work needs to be done by an authorized Caterpillar dealer; and Caterpillar has pretty strict rules on service areas. He said this dealer, which is located in the middle of the state, received approval from Caterpillar to bid on our work. The local dealer, which is out of Miami (Pantropic), did bid on the first couple of bids, and were much higher in cost; and have since stopped bidding on the District's work.

He said SBDD is very happy with the dealer out of Tampa that does the work. The District has a very good relationship with them. Our mechanic, Mr. Ronnie Thompson, will go up to Tampa and observe the work to ensure that everything is done properly; and it has been very successful for the District.

District Director Hart recommended that the District award the contract for the SBDD Rebuilding and Reconditioning of Caterpillar Diesel Engine Project at the S-4 Pump Station in Miramar to Ring Power, Corp. in the not-to-exceed amount of \$27,100 as the lowest responsive, responsible bidder.

The work covered under this project is included as part of the District's 2019-2020 Capital Improvement Plan (CIP); and funding for this project will come from the SBDD CIP General Operating Account (Line Item # 1795).

Commissioner McCluskey moved for approval to award the contract for the SBDD Rebuilding and Reconditioning of Caterpillar Diesel Engine Project at the S-4 Pump Station in Miramar to Ring Power, Corp. in the not-to-exceed amount of \$27,100. Motion was seconded by Commissioner Santana-Woodall.

Commissioner Mersinger commented that she was very pleased when she looks at this; that between everything that was budgeted, and the \$10,000, that's \$35,000 in savings.

Chair Hodges asked District Director Hart how Mr. Thompson's time gets billed; since he has to go to and from Tampa, and disassemble and reassemble these engines. District Director Hart replied he gets paid for a regular 8 hour work day, and he will be reimbursed per diem for expenses.

The question was called and it was carried unanimously.

C. OTHER

- **Holiday Luncheon** – The SBDD Holiday Luncheon is scheduled for Friday, December 20th at 1:00 p.m.
- **Update on FEMA Reimbursements** – District Director Hart informed the Board that the week before last, SBDD received a check from FEMA in the amount of \$178,243.00; which covered all of the District's debris removal work that was contracted out immediately after the storm (Hurricane Irma). He said that the District cleaned up over 200 sites.

District Director Hart discussed the break-down of the expenditures as follows:

The Board had approved a total expenditure of \$560,000.00 in Emergency Funds. The District spent a total of \$368,744.00 on outside contracted services; of that amount, \$344,800 was through Emergency Funds; and \$23,900 that was taken out of the General Operating Account. The District was reimbursed a little over \$39,000 from NRCS on two contracts and grants. SBDD requested a total of \$317,700 from FEMA; and of that amount, the District has been reimbursed \$262,364 to date. District Director Hart said that SBDD has one project pending in the amount of \$4,300. He said that of the \$560,000 that the Board approved, SBDD has reimbursed a total of \$549,386 back into the SBDD Emergency Account. The difference is a little over \$10,000. He said we are pretty close to having reimbursed the total amount.

06. ATTORNEY'S REPORT:

None.

07. APPROVAL OF LEGAL BILLS

Commissioner McCluskey moved for approval of the legal bills. Motion was seconded by Commissioner Goggin and it was carried unanimously.

08. BOARD MEMBERS QUESTIONS/COMMENTS

Commissioner Mersinger commented that there is nothing from Tallahassee that she can see that will affect SBDD in any way.

09. MEETING DATE(S)

A. Next Regular Board Meeting will be held on **Thursday, December 19, 2019 at 8:15 a.m.**

Adjournment at 8:40 A.M.

Respectfully submitted,

Robert E. Goggin IV, Secretary
South Broward Drainage District

/rim

****MEMORANDUM****

DATE: December 12, 2019
TO: South Broward Drainage District Commissioners
FROM: Kevin M. Hart, P.E.
District Director
Subject: Re-Investment of District Funds

Comments:

The following investment fund is scheduled to mature at the end of next month:

1. Legacy Bank CD - \$245,000 Maturity Date – 1/28/2020

Following the previous recommendations of the Finance and Investment Committee, I am recommending that the District re-invest these funds in a new 12-month to 15-month CD in accordance with the District's Investment Policy. Current interest rates range between 1.50% and 1.90%.

Financial impacts to this Agenda Item: None; a 12 month cash flow analysis by SBDD staff indicates that the District will have adequate cash-on-hand over the next 12 months, and if necessary, future maturing CDs can be transferred to cash.

This is to request approval to re-invest the monies that will become available from a maturing SBDD investment by purchasing a new 12-month to 15-month CDs in accordance with the District's Investment Policy.

KH

MEMORANDUM

DATE: December 12, 2019
TO: South Broward Drainage District Commissioners
FROM: Kevin M. Hart, P.E.
District Director
Subject: SBDD Annual Financial Statements – Draft Copy

Comments:

A draft report of the SBDD Financial Statement for the Fiscal Year Ending September 30, 2019 has been prepared by the District's accounting firm, Lerro & Chandross, PLLC, Certified Public Accounts (L&C). Barry Fink, CPA, a Director with L&C will be in attendance at the December Board meeting to present an overview of the draft report and to answer any questions.

A copy of the draft report is attached.

KH
Attachment

SOUTH BROWARD DRAINAGE DISTRICT

ANNUAL FINANCIAL STATEMENTS

September 30, 2019

D R A F T

12/3/19

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INTRODUCTORY SECTION

SOUTH BROWARD DRAINAGE DISTRICT

Board of Commissioners

September 30, 2019

| | |
|-----------------------------|------------------|
| Scott Hodges | Chairperson |
| James Ryan | Vice Chairperson |
| Robert E. Goggin, IV | Secretary |
| Vicki Minnaugh | Treasurer |
| Jack McCluskey | Commissioner |
| Mercedes B. Santana-Woodall | Commissioner |
| Alanna Mersinger | Commissioner |

Counsel to the District

Douglas R. Bell
Ft. Lauderdale, Florida

District Director

Kevin M. Hart, P.E.

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Commissioners,
South Broward Drainage District:

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, and budgetary comparison information on pages 5–9 and 31–36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the South Broward Drainage District's basic financial statements. The introductory section and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2019, on our consideration of the South Broward Drainage District's internal control over financial

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

Report on Other Legal and Regulatory Requirements

We have also issued our report dated December 3, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Lerro & Chandross, PLLC
Certified Public Accountants

Boca Raton, Florida
December 3, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

The management of South Broward Drainage District ("District") would like to provide readers of the District's financial statements this narrative overview and analysis of the financial activities for the year ended September 30, 2019. Readers are encouraged to consider the information presented in this discussion and analysis in conjunction with the District's basic financial statements, which are contained herein and commence on page 10.

The South Broward Drainage District exists pursuant to the provisions of Ch. 98-524 laws of Florida as amended, a special act of the Florida legislature. The District was originally created in 1927; and today, the single purpose District manages approximately 46,400 acres (72.5 square miles) in southwest Broward County, Florida and serves a population of approximately 255,000 residents. The District, a special taxing district, has powers primarily in the areas of stormwater management and flood control. Their powers include rights to borrow money and issue bonds or other evidences of indebtedness, assess and impose upon all the lands in the District annual drainage, administrative, operation and maintenance taxes, and the District has the ability to install and foreclose special assessment liens.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the end of the fiscal year by \$22,182,600. Pursuant to the GASB Statement No. 54 presentation requirements, \$1,330,776 of this amount may be used to meet the District's ongoing operations and \$4,965,776 has been committed for specific purposes.
- The District's total net position increased by \$599,357, or 3% in 2019.
- The total assets of the District amounted to \$22,571,853 as of September 30, 2019. Of this amount, \$15,886,048 represented the net investment in capital assets. The total liabilities amounted to \$389,253.
- The District's total general revenues (on an accrual basis) were \$3,898,088 for the year ended September 30, 2019.
- The total expenses for all of the District's activities were \$3,298,731 for the year ended September 30, 2019.
- As of September 30, 2019, the District has a total of \$6,296,552 of unrestricted net position, of which \$4,965,776 has been committed for specific purposes; \$137,216 has been appropriated during the preparation of the fiscal year 2020 budget, leaving a remaining balance of \$1,193,560 as unassigned funds.

DISTRICT HIGHLIGHTS

- Completed the following improvements under the District's 5-Year Capital Improvements Plan (CIP) during the 2018/2019 fiscal year:
 - Modified the remaining three sluice gates along the C-11 Canal by installing motors and tie-ins to SBDD's telemetry system for remote operation. All sluice gates along the C-11 Canal are now tied into SBDD's telemetry system.
 - Rebuilt two stormwater pumps; Rebuilt the #2 pump at the S-7 pump station and the #2 pump at the S-8 pump station.
 - Rebuilt 1 gear drive (#2 gear drive at the S-7 pump station); and replaced 1 gear drive (#2 gear drive at the S-8 pump station).

- Completed tree trimming, canal excavation, and grading for approximately 4,500 lineal feet along the SW 184th Avenue Canal. An additional 3,130 lineal feet will be cleared, excavated, and regraded along the Downey Ranches residential development.
- Completed the modification to the University Park pump station.
- Purchased a new skid steer for field operations and maintenance work.
- Replaced all existing water level recorders throughout the District to allow for real time reading of data (total of 13 locations).
- Completed the Basin 8 Water Quality & Drainage Improvement project at Calusa Corners Park in partnership with the Town of SWR.
- Took delivery of a new grapple truck for field maintenance operations.
- Completed the installation of the new generators at the S-1 and S-7 pump stations.

Completed the following improvements as part of the District's annual maintenance, repairs, replacement and upgrades work during the 2018/2019 fiscal year:

- Installed a culvert slip liner at the Taft Street Canal at the west entrance to the shopping center in Pembroke Pines.
- Completed boat ramp improvements at three locations.
- Repaired the S-7 #1 gear drive through Deran.
- Completed the installation of safety chain at all SBDD pump stations.
- Installed an aluminum platform at the Intermediate Control Structure 13-A.
- Installed LED lighting at the SBDD administration building and field office (replacing existing fluorescent lights).
- Painted the S-1 fuel tank and outside of the S-1 pump station.
- Painted the S-2 fuel tank.
- Painted the S-8 fuel tank.
- Purchased a new Ford 450 heavy duty truck for field operations.
- Purchased numerous spare parts for SBDD equipment, pump stations, and flood gates.
- Installed office partitions, furniture, and computer equipment to create one new work space in the SBDD administration building.
- Prepared preliminary construction plans for the Drainage Improvements along SW 50th Street in SWR.
- Completed the design and assisted the Town of SWR in the permitting and bidding of swale improvements for Dykes Road.
- Purchased new, updated Trimble GIS locator assembly.
- Purchase one new boat and trailer for field operations.
- Installed LED lighting at the S-4/S-5 pump station.
- Updated all District maps as part of the Facilities Report update.
- Performed diesel fuel polishing at three pump stations.
- Completed the installation of security cameras at the SBDD headquarters.
- Performed miscellaneous repairs to the underground fuel tanks and fuel dispensers at SBDD headquarters.
- Purchased a specialty bucket for the new grapple truck for removal of aquatic vegetation.
- Completed the update to SBDD's website.
- Contracted for the replacement of three exhaust fans at the S-7 pump station.
- Installed a new solar fuel gauge at the S-4/S-5 pump station.
- Purchased new chairs for the field office and front lobby.
- Performed miscellaneous tree removal and trimming.
- Performed miscellaneous culvert inspections, culvert cleanings, and swale improvements.
- Participated in miscellaneous outreach efforts.

USING THE ANNUAL REPORT

This discussion and analysis are intended to serve as an introduction to South Broward Drainage District's basic financial statements. The District's annual report consists of four sections: 1) Introductory Section, 2) Financial Section, 3) Other Reports Section, and 4) Management Letter Section. The basic financial statements themselves consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide statements report information as a whole using accounting methods similar to those used by private sector business. One very important question asked about the District's finances is "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question.

The statement of net position presents information on all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the four reported as net position. Over time, an increase or decrease in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. However, other factors should be considered, such as the physical condition of the District's capital assets (buildings, stormwater pump stations, canals, etc.) to assess the overall well-being of the District.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for particular items that will only result in cash flows in future fiscal periods. The government-wide financial statements can be found on pages 10 and 11.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate legal compliance with finance-related legal requirements. Presently the District has only one governmental fund.

The District's basic services are reported in a governmental fund, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. The fund is reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a short-term view of the District's operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

The District outlines the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and the basic governmental fund statements in a reconciliation schedule supporting the Fund Financial Statements.

During the fiscal year ending September 30, 2019, the District maintained one individual governmental fund, the General Fund. The District may establish other funds to help it control and manage money for particular purposes or to show that it is meeting its legal and fiduciary responsibilities.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 16 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The District also references the employment contract with the District Director who serves at the pleasure of the Board of Commissioners.

THE DISTRICT AS A WHOLE

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of South Broward Drainage District, assets exceeded liabilities by \$22,182,600 at the close of the most recent year. The largest portion of the District's net position (72%) reflects its net investment in capital assets (land, buildings, canals, machinery and equipment). The District uses capital assets to provide services to citizens; accordingly, these assets are not available for future spending.

An additional portion of the District's net position (22.4%) represents resources that have been committed as to how they may be used. These resources can be used only for their intended designation. The remaining unrestricted net position (\$1,330,776) may be used to meet ongoing operations.

The District adopted the fiscal year 2018-2019 Budget on September 12, 2018. On August 22, 2019 the Board approved certain line item reclassifications to the original budget. Total general fund expenditures budgeted for the year ended September 30, 2019 were \$3,805,932. Total actual general fund expenditures were \$3,380,068, and the District had a favorable budget variance for the year ended September 30, 2019 of \$596,334, as reflected on page 33 of the financial statements. It should be noted that the District transferred \$336,632 from the capital improvements reserve fund into the operating fund to cover the capital expenditures budgeted under the District's 5-year Capital Improvement Program and paid through the general operating fund during 2019. Additionally, for budgetary presentation purposes \$18,251 of other income was reflected as a reimbursement of tree removal expenditures for the year ended 2019.

Contacting the District's financial management

This financial report is designed to provide a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the District Director, Kevin Hart, at 6591 Southwest 160 Avenue, Southwest Ranches, Florida 33331.

COMPARATIVE FINANCIAL INFORMATION

District's Net Position As of September 30,

| | <u>2019</u> | <u>2018</u> |
|----------------------------------|----------------------|----------------------|
| Current and other assets | \$ 6,685,805 | \$ 6,552,396 |
| Capital assets | <u>15,886,048</u> | <u>15,520,662</u> |
| Total assets | <u>22,571,853</u> | <u>22,073,058</u> |
| Current and other liabilities | <u>389,253</u> | <u>405,694</u> |
| Total liabilities | <u>389,253</u> | <u>405,694</u> |
| Net Position: | | |
| Net investment in capital assets | \$ 15,886,048 | \$ 15,520,662 |
| Unrestricted | <u>6,296,552</u> | <u>6,146,702</u> |
| Total net position | <u>\$ 22,182,600</u> | <u>\$ 21,667,364</u> |

District's Changes in Net Position Years Ended September 30,

| | <u>2019</u> | <u>2018</u> |
|-------------------------------------|----------------------|----------------------|
| General revenues: | | |
| Maintenance taxes | \$ 3,581,813 | \$ 3,564,274 |
| Permits and other income | 277,527 | 242,697 |
| Investment earnings | <u>38,748</u> | <u>19,918</u> |
| Total revenues | <u>3,898,088</u> | <u>3,826,889</u> |
| Expenses: | | |
| Operation and maintenance | 2,880,353 | 2,830,276 |
| Depreciation | <u>418,378</u> | <u>422,262</u> |
| Total expenses | <u>3,298,731</u> | <u>3,252,538</u> |
| Increase (decrease) in net position | 599,357 | 574,351 |
| Net position – beginning | 21,667,364 | 21,077,763 |
| Transfer-in (out), net | <u>(84,121)</u> | <u>15,250</u> |
| Net position – ending | <u>\$ 22,182,600</u> | <u>\$ 21,667,364</u> |

See accompanying notes to the financial statements.

**BASIC FINANCIAL STATEMENTS –
GOVERNMENT-WIDE**

SOUTH BROWARD DRAINAGE DISTRICT
Statement of Net Position
September 30, 2019

ASSETS

| | |
|---|-----------------------|
| Cash and investments – unrestricted | \$ 1,425,975 |
| Cash and investments – Money market and Certificates of Deposit | 5,076,784 |
| Receivables, including interest | 17,752 |
| Inventory | 141,497 |
| Other assets | 23,797 |
| Capital assets: | |
| Land | 349,616 |
| Other capital assets, net of depreciation | <u>15,536,432</u> |
| Total capital assets | <u>15,886,048</u> |
| Total assets | <u>22,571,853</u> |

LIABILITIES

| | |
|---------------------------------------|--------------------|
| Accounts payable and accrued expenses | 104,555 |
| Compensated absences payable | 95,658 |
| Refundable deposits | <u>189,040</u> |
| Total liabilities | <u>389,253</u> |

NET POSITION

| | |
|----------------------------------|---------------------------------|
| Net investment in capital assets | 15,886,048 |
| Unrestricted | <u>6,296,552</u> |
| Total net position | <u><u>\$ 22,182,600</u></u> |

See accompanying notes to the financial statements.

SOUTH BROWARD DRAINAGE DISTRICT
Statement of Activities
For the year ended September 30, 2019

| | |
|---------------------------------|----------------------|
| Expenses: | |
| Personnel services | \$ 1,324,847 |
| Materials and services | 1,426,837 |
| Depreciation expense | 418,378 |
| Collection discounts | <u>128,669</u> |
| Total expenses | <u>3,298,731</u> |
| General revenues: | |
| Maintenance taxes | 3,581,813 |
| Permits and other income | 277,527 |
| Investment earnings | <u>38,748</u> |
| Total general revenues | <u>3,898,088</u> |
| Changes in net position | 599,357 |
| Net position, beginning of year | 21,667,364 |
| Transfer-out, net | <u>(84,121)</u> |
| Net position, end of year | <u>\$ 22,182,600</u> |

See accompanying notes to the financial statements.

**BASIC FINANCIAL STATEMENTS –
FUND**

SOUTH BROWARD DRAINAGE DISTRICT
Balance Sheet – Governmental Fund
September 30, 2019

**General
Fund**

ASSETS

| | | |
|--|--------|-----------------------------|
| Cash | \$ | 5,522,758 |
| Investments | | 980,001 |
| Receivables: | | |
| Delinquent taxes and assessments, including interest | | 2,417 |
| Other | | 15,335 |
| Inventory | | 141,497 |
| Other assets | | <u>23,797</u> |
| Total assets | \$ | <u><u>6,685,805</u></u> |

LIABILITIES AND FUND BALANCE

| | | |
|--|--------|-----------------------------|
| Liabilities: | | |
| Accounts payable and accrued expenses | | 104,555 |
| Compensated absences payable | | 95,658 |
| Refundable deposits | | <u>189,040</u> |
| Total liabilities | | <u>389,253</u> |
| Fund balances: | | |
| Committed | | 4,965,776 |
| Assigned | | 137,216 |
| Unassigned | | <u>1,193,560</u> |
| Total fund balance | | <u>6,296,552</u> |
| Total liabilities and fund balance | \$ | <u><u>6,685,805</u></u> |

See accompanying notes to the financial statements.

SOUTH BROWARD DRAINAGE DISTRICT
Reconciliation of Balance Sheet - Governmental Fund
to the Statement of Net Position
September 30, 2019

Total government fund balances \$ 6,296,552

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

Capital assets used in governmental activities are not
financial resources and therefore are not reported in funds.

| | | |
|-------------------------------|--------------------|-------------------|
| Capital assets | \$ 25,178,656 | |
| Less accumulated depreciation | <u>(9,292,608)</u> | <u>15,886,048</u> |

Total net position \$22,182,600

See accompanying notes to the financial statements.

SOUTH BROWARD DRAINAGE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Fund
For the year ended September 30, 2019

| | <u>General Fund</u> |
|--------------------------------------|--------------------------------|
| Revenues: | |
| Maintenance taxes | \$3,581,813 |
| Permits and other income | 277,527 |
| Interest | <u>38,748</u> |
| Total revenues | <u>3,898,088</u> |
| Expenditures: | |
| Capital outlay | 783,764 |
| Operating | 2,561,027 |
| Administrative | 190,657 |
| Discounts | <u>128,669</u> |
| Total expenditures | <u>3,664,117</u> |
| Excess of revenues over expenditures | 233,971 |
| Fund balance at beginning of year | 6,146,702 |
| Transfer-out, net | <u>(84,121)</u> |
| Fund balance at end of year | <u><u>\$6,296,552</u></u> |

See accompanying notes to the financial statements.

SOUTH BROWARD DRAINAGE DISTRICT
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance -
Governmental Fund to the Statement of Activities
For the year ended September 30, 2019

| | |
|--|------------|
| Excess of revenues over expenditures - total governmental fund | \$ 233,971 |
|--|------------|

Amounts reported in the statement of activities are different because:

Government funds report capital outlays expenditures.
 However, in the statement of activities, the cost of capital assets
 is allocated over their estimated useful lives and reported as
 depreciation expense.

| | | |
|---------------------------------|------------------|----------------|
| Expenditures for capital assets | \$ 783,764 | |
| Less current year depreciation | <u>(418,378)</u> | <u>365,386</u> |

| | |
|-------------------------|-------------------|
| Changes in net position | <u>\$ 599,357</u> |
|-------------------------|-------------------|

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements

(1) DESCRIPTION OF THE SOUTH BROWARD DRAINAGE DISTRICT

The South Broward Drainage District ("District") exists pursuant to the provisions of Chapter 98-524 laws of Florida as amended, a Special Act of the Florida Legislature. The District was originally formed in 1927 and includes approximately 46,400 acres in southwest Broward County, Florida. The governing body of the District is the Board of Commissioners ("Board"), comprised of seven elected members.

The District is a special taxing district with powers primarily in the areas of stormwater management and flood control. Such powers include rights to borrow money and issue bonds or other evidences of indebtedness, assess and impose upon all the lands in the District annual drainage, administrative, operation and maintenance taxes, and impose and foreclose special assessment liens.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(a) Reporting Entity

The District follows the standards promulgated by GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, to define the reporting entity. The District's financial statements include operations for which the District exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. The District has not identified any component units and is not a participant in any joint venture; accordingly, operations of no other entities have been included in the financial statements.

The District implemented the requirements of GASB 54 *Fund Balance Reporting and Governmental Fund Type Definitions* during the year ending September 30, 2011.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District implemented the requirements of GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*, during the year ended September 30, 2013. This Statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The District did not have any deferred outflows or deferred inflows of resources as of September 30, 2019 that were required to be disclosed in the Statement of Net Position.

(b) Government-wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide statements focus on the District as a whole, while the fund financial statements focus on major individual funds.

The government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements report information on all activities of the District. Interfund activity has been eliminated from these statements. The Statement of Activities demonstrates the extent to which the expenses of the District are offset by the revenues collected by the District. Revenues collected include the investment income earned during the year. The District's policy is to apply restricted resources before unrestricted resources when an expense is incurred for the purposes for which both restricted and unrestricted assets are available.

Separate financial statements are provided by governmental funds. Major governmental funds are reported as separate columns in the fund financial statements. The governmental funds' statements reflect amounts due from/to other funds. These amounts represent transfers that were made during the year between funds that will be repaid in the future period.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Measurement Focus and Basis of Accounting

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

Governmental fund financial statements are reported using the current financial resources measurement and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers maintenance taxes to be available if they are collected within sixty days of the end of the current fiscal period. A one-year availability period is used for all other revenues.

Revenues susceptible to accrual are maintenance taxes and interest on investments. Maintenance taxes are recorded as revenues in the fiscal year they are levied, provided they are collected in the current period or within sixty days thereafter. Interest on invested funds is recognized when earned.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, claims and judgments are recorded only when payment is earned.

(d) Major Funds

Governmental Fund Types

Government funds are used to account for the District's expendable financial resources and related liabilities. The District currently has the following governmental fund type:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Budgetary Procedures and Accounting

An annual budget is adopted for the General Fund on a basis consistent with GAAP, except the budgets include encumbrances as the equivalent of expenditures, and do not include revenues and expenditures related to certain special projects. As of September 30, 2019, there were \$73,382 of outstanding encumbrances; accordingly, for the year ended September 30, 2019, the "actual budgetary basis" is presented on a basis which is not consistent with GAAP.

Prior to the end of the fiscal year, the District Director is required to submit to the Board of Commissioners the proposed budget for the fiscal year commencing October 1. The District holds public hearings, as required, on the proposed budget. Prior to the end of each fiscal year, the budget is formally adopted for the ensuing year.

The legal level of control, the level at which expenditures may not exceed the budget, is at the total expenditure level. Appropriations lapse at year end. Should additional expenditures be necessary during the year, the District has the authority to modify the budget by a vote of its Board.

In connection with the forthcoming fiscal year 2020 budget, the District appropriated a portion of the unassigned fund balance in the amount of \$137,216 for General Fund operations.

(f) Encumbrances

For governments that use encumbrance accounting, significant encumbrances should be disclosed in the notes to the financial statements by major funds and nonmajor funds in the aggregate in conjunction with required disclosures about other significant commitments. Encumbered amounts for specific purposes for which resources already have been restricted, committed or assigned should not result in separate display of the encumbered amounts within those classifications. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned should not be classified as unassigned but, rather, should be included within committed or assigned fund balance. The District includes encumbrances in the committed fund balance.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Inventory

Inventory consists of chemicals and fuel and is valued at cost (first-in, first-out). The cost of inventory is accounted for under the consumption method. Under the consumption method of inventory accounting, inventories are recorded as expenditures when used and; therefore, reported inventories are not equally offset by a non-spendable fund balance account.

(h) Compensated Absences

The full-time employees of the District can carryover to the following fiscal year up to one year of their sick leave and vacation benefits. Vacation time is earned based upon length of service, up to a maximum amount of four weeks per year, once the employee has been with the District for fourteen years, with the exception of employees that are covered by employment agreements. At September 30, 2019, the liability for accrued compensated absences, to be paid within one year, was \$95,658, a decrease of \$3,427.

(i) Cash and investments

Cash includes cash-on-hand and demand deposits. Interest earned from investments is recorded in each of the respective funds based on the actual amount earned.

In accordance with provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, the District reports investments at their fair market value, with unrealized gains and losses credited to or charged against investment income. Non-participating investments, such as non-negotiable Certificates of Deposit with redemption values that do not consider market rates, are reported as amortized costs.

During the year, the District did not directly invest any resources in derivatives. Investments made through state-administered trust funds may include derivatives. These investments are made on a pooled basis and the individual risk to the District is unknown.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Capital Assets and Depreciation

Capital assets, which include land, buildings, equipment, vehicles and infrastructure assets (water control structures, canals and lakes), are reported in the government-wide financial statements. Capital assets are recorded at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date received.

Maintenance, repairs and minor renovations are not capitalized. Expenditures that materially increase values or extend useful lives are capitalized. There are no idle or impaired capital assets as of September 30, 2019.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

| <u>Asset</u> | <u>Years</u> |
|--|--------------|
| Buildings | 40 |
| Equipment | 5 |
| Vehicles | 5 |
| Water Control Structures (including stormwater pump stations) | 15-50 |

Canals and lakes are considered to be land improvements; therefore, are not depreciated. Depreciation expense is reflected in the financial statements in accordance with GASB Statement No. 34 requirements for capital assets greater than \$5,000. Per Florida State Statute as well as internal control purposes, assets with a historical cost greater than \$750 are tagged and recorded in the fixed asset system.

(k) Fund Balance

The Governmental Accounting Standards Board (GASB) released GASB Statement No. 54 -"Fund Balance Reporting and Governmental Fund Type Definitions" ("GASB 54") on March 11, 2009, which is effective for fiscal years beginning after June 15, 2010. This Statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classification. This Statement applies to fund balance reported in the General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund and Permanent Fund. This Statement does not apply to Enterprise Funds, Internal Service Funds and extremely restricted reserves.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Previously, fund balance was classified as “reserved” or “unreserved.” Unreserved fund balance was further allocated into designated and undesignated. GASB 54 now changes how fund balance will be reported. The hierarchy of the GASB 54 classifications is as follows:

- **Non-spendable Fund balance** includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually. The District uses the consumption method of reporting inventory; therefore, it is not reported as a non-spendable fund balance.
- **Restricted Fund Balance** includes amounts constrained for a specific purpose by external parties. The District does not have any restricted fund balances as of September 30, 2019.
- **Committed Fund Balance** includes amounts constrained for a specific purpose by a government using its highest level of decision-making authority. The District’s Capital Improvements, Emergency, and Separation funds, along with the outstanding encumbrances, are included in the committed fund balance (\$4,965,776). The Emergency Fund was established to provide for those situations when the District might have unbudgeted expenditures as a result of a severe emergency, such as a major hurricane.
- **Assigned Fund Balance** includes general fund amounts constrained for a specific purpose by the District’s board (\$137,216). This amount represents the appropriation of fund balance in the 2019-2020 fiscal year budget.
- **Unassigned Fund Balance** is the residual classification for the general fund.

The District’s Board approves all transactions that occur with respect to the restricted and committed fund balances. These were formally adopted by the Board on May 26, 2011, when the Board formally adopted the reporting requirements outlined by GASB 54.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

There was no restatement required to the opening fund balances as a result of the GASB 54 implementation. The recently approved *Financial Policies and Guidelines* of the District establishes minimum amounts for certain fund balances.

(l) Use of estimates

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

(m) Impact of Recently Issued Accounting Pronouncements

In March 2017, GASB issued Statement No. 85 “Omnibus 2017”. This Statement addresses a variety of topics including issues relating to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits). Upon further review, this statement has no effect on the District.

Recently Issued Accounting Pronouncement

The District has not yet determined the impact of GASB pronouncement No. 91 which has been issued but is not yet effective and has not been implemented.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(3) CASH AND INVESTMENTS

Statement of Policy

The purpose of the District's investment policy is to set forth the investment objectives and parameters for the management of public funds of the District. The policy is designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

The District's policy is written in accordance with Section 218.415, Florida Statutes, which applies to funds under the control of local governments and special districts. The policy and any subsequent revisions are adopted by the District's Governing Board and apply to funds in excess of those required to meet current expenditures. The most recent revisions to the investment policy were approved by the Board of Commissioners in March 2009.

The District's investment policy authorizes investments in the following:

1. The Florida Local Government Surplus Funds Trust Fund.
2. United States government securities unconditionally guaranteed by the full faith and credit of the United States government.
3. United States government agencies backed by the full faith and credit of the United States government.
4. United States government sponsored agencies.
5. Interest bearing time deposit or savings accounts of Florida Banks and Savings and Loan Associations approved under Chapter 280, Florida Statutes as qualified public depositories.
6. Commercial paper rated "Prime 1" by Moody's, "A1" by Standard and Poor's or "F-1" by Fitch.
7. Corporate notes rated at a minimum "Aa" by Moody's, "AA" by Standard and Poor's or "AA" by Fitch.
8. Repurchase agreements that are fully collateralized are permissible investments provided that the following conditions are met:
 - a. The District has executed a Master Repurchase Agreement similar to the PSA's "Master Repurchase Agreement" with either a primary dealer as defined by the Federal Reserve or a bank or savings and loan domiciled in this State and certified as a qualified depository as defined in Florida Statutes Section 280.02.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(3) CASH AND INVESTMENTS (Continued)

- b. The agreement has a defined termination date and is secured by obligations described in this investment policy.
 - c. Requires that the securities being purchased by the District to be pledged to the District, held in the District's name and deposited at the time the investment is made with the District or with a third party selected and approved by the District.
9. Other security or other interests in any open-end or closed-end management-type investment company or investment trust registered under the Investment Company Act of 1940 provided the portfolio meets the District's policy.

As of September 30, 2019, the District had placed approximately 15.08% in Certificate of Deposits and 84.92% in interest bearing Money Market Accounts.

Interest Rate and Credit Risk

The District's investment portfolio shall be actively managed in an effort to attain the highest available market rate of return while still operating within this Investment Policy. Securities may be traded for other similar securities to improve interest income, maturity or credit risk. A loss may be incurred for accounting purposes provided any of the following occurs with respect to the replacement security:(1) The interest income has been increased; (2) The time to maturity has been reduced; or (3) The credit quality has been improved.

Permitted investments of bond proceeds are usually set forth in the bond documents. Investment strategies or vehicles commonly utilized for the investment of bond proceeds may differ from those of other District funds.

All of the District's investments in agency securities for fiscal year 2019 were rated at least AA+ by Standard and Poor's and Fitch ratings, and at least A1 by Moody's Investor Services.

Custodial Credit Risk - Deposits

All of the District's cash deposits are held in accounts at depository institutions which are recognized as State of Florida Qualified Public Depositories in accordance with state statutes and the District's investment policy.

The most significant cash deposit of the District at September 30, 2019 is the balance of approximately \$3,057,841 in the general fund emergency account.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(3) CASH AND INVESTMENTS (Continued)

Custodial Credit Risk - Investments

The District's investment policy requires that all securities be held with a third-party custodian in a separate account which is designated as an asset of the District. The custodian acts as the safekeeper of the District's investment securities. No withdrawal of securities, in whole or in part, is made from safekeeping without written authorization of designated District staff.

Concentration of Credit Risk

The District's policy authorizes investment allocation limits on security types, issuers, and maturity limitations. However, the District Director has the option to modify investment percentages from time-to-time based on market conditions, risk and diversification investment strategies after review and discussion with the District Treasurer and members of the investment committee.

Percentage Allocation by Issuer as of September 30, 2019

| <u>Issuer</u> | <u>Percentage of Total</u> |
|---------------------------|----------------------------|
| SunTrust Bank | 84.92% |
| Legacy Bank CD | 3.77% |
| Bank United CD | 3.77% |
| Florida Community Bank CD | 3.77% |
| TD Bank CD | 3.77% |

Cash and investments as of September 30, 2019 are comprised of the following:

| | |
|----------------------------|---------------------|
| Cash deposits: | |
| Money market accounts | \$ 4,096,783 |
| Demand deposits | 1,425,176 |
| Petty cash | <u>800</u> |
| Total cash deposits | <u>\$ 5,522,759</u> |
| Investments: | |
| Certificates of deposit | <u>\$ 980,000</u> |
| Total investments | <u>\$ 980,000</u> |
| Total cash and investments | <u>\$ 6,502,759</u> |

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(4) MAINTENANCE TAXES AND SPECIAL ASSESSMENTS

Maintenance taxes and special assessments attach as an enforceable lien on the owners' properties as of January 1. The taxes are levied on November 1 and are payable, without penalty, from November 1 to the following March 31. Broward County bills and collects these taxes and assessments and remits these proceeds to the District.

(5) OTHER ASSETS

Other assets as of September 30, 2019 consisted of the following:

| | |
|-------------------|------------------|
| Prepaid insurance | \$ <u>23,797</u> |
| | \$ <u>23,797</u> |

(6) CAPITAL ASSETS

The following summarizes changes in the capital assets:

| | Balance <u>09/30/18</u> | <u>Additions</u> | <u>Deletions</u> | Balance <u>09/30/19</u> |
|---|----------------------------|-------------------|------------------|----------------------------|
| Capital Assets Not Being Depreciated: | | | | |
| Land | \$ 349,616 | \$ - | \$ - | \$ 349,616 |
| Canal Improvements and Lakes | <u>10,089,046</u> | <u>50,000</u> | <u>-</u> | <u>10,139,046</u> |
| Total Capital Assets Not Being Depreciated | <u>10,438,662</u> | <u>50,000</u> | <u>-</u> | <u>10,488,662</u> |
| Capital Assets Being Depreciated: | | | | |
| Water Control Structures/Culverts | 11,377,148 | 247,783 | - | 11,624,931 |
| Buildings - District Headquarters | 1,276,255 | 75,282 | - | 1,351,537 |
| Vehicles | 810,458 | 388,876 | 23,103 | 1,176,231 |
| Equipment | <u>521,421</u> | <u>21,823</u> | <u>5,949</u> | <u>537,295</u> |
| Total Capital Assets Being Depreciated | <u>13,985,282</u> | <u>733,764</u> | <u>29,052</u> | <u>14,689,994</u> |
| Less Accumulated Depreciation | | | | |
| Water Control Structures | 7,052,068 | 332,936 | - | 7,385,004 |
| Buildings | 590,538 | 25,262 | - | 615,800 |
| Vehicles | 807,421 | 35,573 | 23,103 | 819,891 |
| Equipment | <u>453,255</u> | <u>24,607</u> | <u>5,949</u> | <u>471,913</u> |
| Total Accumulated Depreciation | <u>8,903,282</u> | <u>418,378</u> | <u>29,052</u> | <u>9,292,608</u> |
| Capital Assets, Net | <u>\$ 15,520,662</u> | <u>\$ 365,386</u> | <u>\$ -</u> | <u>\$ 15,886,048</u> |

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(7) RETIREMENT PLAN

Plan Description

The District participates in the Florida Retirement System ("FRS"), a cost-sharing multiple-employer Public Employee Retirement System (PERS), which covers all District employees. The FRS offers a defined benefit plan and an investment plan, and a Deferred Retirement Option Program ("DROP") for eligible employees. Each employee has an option to elect the plan in which they wish to participate. The FRS is totally administered by the State of Florida, Department of Management Services - Division of Retirement and they provide an annual report which is available to the public every year. Each year FRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Division of Retirement, PO Box 9000, Tallahassee, Florida 32315-9000.

Funding Policy

Effective July 1, 2011, both employer and employees are required to make contributions towards the FRS. The District's current actuarially determined required contribution rate, as established by State statute, is 8.47% for covered regular payroll, 14.60% for DROP, and 25.41% for senior management payroll (District Director). All employees of the District contribute 3% of their salary to the program. The combined pension contributions approximated \$161,855 (\$127,646 from the District and \$34,209 from employees) for the year ended September 30, 2019, which amounts to 13.9% of current-year covered payrolls. The District's total and current-year covered payroll was approximately \$1,165,282.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits. As of September 30, 2019, the District has an individual that has entered the DROP program.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(8) PERMITS AND OTHER INCOME

Other income for the year ended September 30, 2019 consisted of the following:

| | |
|-------------------------------|-------------------|
| Miscellaneous | \$ 15,694 |
| Annual telecommunication fees | 3,500 |
| FEMA and NRCS income | 102,372 |
| Permit fees | 113,188 |
| Recertification program | <u>42,773</u> |
| | <u>\$ 277,527</u> |

(9) COMMITMENTS

The District entered into an amendment to the original contract with the new District Director effective October 1, 2018. The Board shall employ the director as the Chief Administrator/Director of the District for a term of four (4) years commencing October 1, 2018 and terminating on September 30, 2022. The Contract shall automatically renew for a term of four (4) years unless otherwise terminated in accordance with the provisions contained therein. The contract provides for an annual base salary with annual increases linked to the cost of living index, however not less than 3% up to a specified maximum base salary. The contract also provides for benefits, including but not limited to life insurance, vacation time and sick leave.

The District also entered into amended contracts with the Assistant District Director and the Project Manager effective October 1, 2018. The amended contract with the Assistant District Director is for a term of four years commencing on the effective date of October 1, 2018 and terminating on September 30, 2022. The Contract shall automatically renew for a term of four (4) years unless otherwise terminated in accordance with the provisions contained therein. The contract provides for an annual base salary with annual increases linked to the cost of living index, however not less than 3% up to a specified maximum base salary. The contract also provides for benefits, including but not limited to life insurance, vacation time and sick leave.

The amended contract with the Project Manager shall become effective on October 1, 2018 and notwithstanding, he will be employed by the District until his anticipated retirement date sometime during the calendar year of 2020. The contract provides for an annual base salary from the effective date up until his retirement date sometime during 2020. The contract also provides for benefits, including but not limited to life insurance, vacation time and sick leave.

(Continued)

SOUTH BROWARD DRAINAGE DISTRICT

Notes to Financial Statements (Continued)

(10) RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements have not exceeded insurance coverage for any of the past three fiscal years.

(11) SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 3, 2019, which is the date the financial statements were available to be issued to the District.

**REQUIRED SUPPLEMENTARY
INFORMATION OTHER THAN M D & A
(unaudited)**

SOUTH BROWARD DRAINAGE DISTRICT
Statement of Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual – General Fund
(Budgetary Basis)
For the year ended September 30, 2019

| | <u>Final Budget **</u> | <u>Actual - Budgetary Basis</u> | <u>Variance - Favorable (Unfavorable)</u> |
|---|----------------------------|---|---|
| Revenues: | | | |
| Maintenance taxes | \$3,577,367 | \$ 3,581,813 | \$ 4,446 |
| Permit fees and other income | 124,500 | 259,276 | 134,776 |
| Interest | <u>7,500</u> | <u>38,748</u> | <u>31,248</u> |
| | <u>3,709,367</u> | <u>3,879,837</u> | <u>170,470</u> |
| Expenditures: | | | |
| Administrative salaries | 385,490 | 387,227 | (1,737) |
| Board of Commissioners' salaries | 37,800 | 37,800 | - |
| Field operations' salaries | 505,026 | 489,376 | 15,650 |
| Inspectors' salaries | 264,129 | 265,334 | (1,205) |
| Payroll taxes | 96,271 | 90,345 | 5,926 |
| Pension costs | 128,656 | 127,646 | 1,010 |
| Other salaries and costs | 75,000 | 54,765 | 20,235 |
| Accounting fees | 24,000 | 22,750 | 1,250 |
| Engineering/consulting/special projects | 29,177 | 28,569 | 608 |
| Legal fees | 60,000 | 24,201 | 35,799 |
| Legal fees – special projects | 25,000 | - | 25,000 |
| Other professional fees | 1,000 | - | 1,000 |
| Commercial property package | 34,000 | 34,457 | (457) |
| General liability | 36,000 | 32,456 | 3,544 |
| Group health and life insurance | 383,000 | 293,725 | 89,275 |
| Workers compensation | 26,000 | 21,403 | 4,597 |
| Advertising | 5,500 | 3,684 | 1,816 |
| Computer supplies and upgrades | 10,000 | 9,933 | 67 |
| Dues and subscriptions | 5,800 | 5,442 | 358 |
| Electric costs | 13,500 | 13,623 | (123) |
| Gas (LP) auxiliary power | 5,000 | 397 | 4,603 |
| Janitorial services | 4,400 | 4,391 | 9 |
| Licenses and fees | 1,100 | 1,022 | 78 |

(Continued)

See accompanying notes to the financial statements.

SOUTH BROWARD DRAINAGE DISTRICT
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
(Budgetary Basis) - Continued
For the year ended September 30, 2019

| | <u>Final</u> <u>Budget **</u> | <u>Actual -</u> <u>Budgetary</u> <u>Basis</u> | <u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u> |
|--|----------------------------------|---|---|
| Maintenance contracts | 10,200 | \$ 8,241 | \$ 1,959 |
| Miscellaneous/uniforms | 2,800 | 2,276 | 524 |
| Office supplies and postage | 6,000 | 5,759 | 241 |
| Payroll service | 3,800 | 3,510 | 290 |
| Printing and stationary | 1,800 | 1,529 | 271 |
| Public records, storage and filing | 19,400 | 9,343 | 10,057 |
| Telephone and miscellaneous communications | 15,000 | 13,845 | 1,155 |
| Water and sewer costs | 2,500 | 1,996 | 504 |
| Buildings and grounds maintenance | 40,000 | 42,103 | (2,103) |
| Equipment rental | 6,000 | 2,065 | 3,935 |
| Equipment and vehicles maintenance | 40,000 | 39,953 | 47 |
| Fuel, oil and lubricants - | | | |
| Pump stations | 46,000 | 46,557 | (557) |
| Vehicles and equipment | 44,000 | 41,206 | 2,794 |
| Hazardous materials | 5,000 | 3,681 | 1,319 |
| Janitorial supplies | 1,000 | - | 1,000 |
| Hurricane preparedness supplies | 1,500 | 384 | 1,116 |
| Landscaping and mowing | 41,500 | 40,963 | 537 |
| Photography and VCR equipment | 250 | - | 250 |
| Pump station and flood gates maintenance | 70,000 | 68,145 | 1,855 |
| Safety and SCUBA equipment | 3,000 | 2,935 | 65 |
| Sanitation and exterminating services | 20,500 | 21,121 | (621) |
| Small tools and shop supplies | 9,000 | 9,253 | (253) |
| Water recorder/elevation gauge/telemetry | 8,000 | 7,547 | 453 |
| Canal and swale renovations | 30,000 | 17,060 | 12,940 |
| Culvert cleaning | 61,700 | 62,325 | (625) |
| Culvert and flapper gate repairs | 50,000 | 49,817 | 183 |
| Endwall repairs and replacements | 5,000 | - | 5,000 |
| Erosion control | 19,000 | 11,759 | 7,241 |
| Gates, fences and ramp upgrades | 5,000 | 3,559 | 1,441 |
| Outfall structures | 8,000 | 7,811 | 189 |
| Trash rack, piling and tank upgrades | 12,500 | 12,156 | 344 |

(Continued)

See accompanying notes to the financial statements.

SOUTH BROWARD DRAINAGE DISTRICT
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - General Fund
(Budgetary Basis) - Continued
For the year ended September 30, 2019

| | <u>Final Budget **</u> | <u>Actual - Budgetary Basis</u> | <u>Variance - Favorable (Unfavorable)</u> |
|--|----------------------------|---|---|
| Tree removal | 46,500 | \$ 46,201 | \$ 299 |
| Herbicides | 289,300 | 155,981 | 133,319 |
| Triploid carp | 40,000 | 42,413 | (2,413) |
| Water testing | 6,500 | 3,155 | 3,345 |
| Seminars, meetings and conferences | 9,000 | 7,778 | 1,222 |
| Equipment and vehicle purchases | 60,000 | 58,805 | 1,195 |
| Capital Improvements | 400,000 | 382,932 | 17,068 |
| Contingency | 10,000 | - | 10,000 |
| Billing and collection costs | 71,547 | 68,689 | 2,858 |
| Discounts and commissions | <u>128,786</u> | <u>128,669</u> | <u>117</u> |
| Total expenditures | <u>3,805,932</u> | <u>3,380,068</u> | <u>425,864</u> |
| Excess (deficiency) of revenues over expenditures * | <u>\$ (96,565)</u> | \$ 499,769 | <u>\$ 596,334</u> |
| Fund balance at beginning of year | | 6,146,702 | |
| Transfer-out, net | | (84,121) | |
| Adjustment *** | | <u>(265,798)</u> | |
| Fund balance at end of year | | <u>\$ 6,296,552</u> | |

See accompanying notes to the financial statements.

SOUTH BROWARD DRAINAGE DISTRICT
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - General Fund
(Budgetary Basis) - Continued
For the year ended September 30, 2019

Additional budget statement disclosures:

- * Appropriation of Fund Balance
- ** The District amended certain line items of the original budget on August 22, 2019. The changes were immaterial and only the final amended budget has been presented for purposes of this statement. In addition, for budgetary presentation purposes, \$18,251 of other income has been reflected as a reimbursement of expenditures in the Tree removal line item.
- *** In order to reconcile the excess of revenues over expenditures for budgetary purposes to GAAP, the adjusted difference between the 2019 and 2018 reserve for encumbrances and reserve fund adjustments, which amount to a total of \$70,834, would be included as a reconciling item. In addition, the District transferred a total of \$336,632 from the Capital Improvement reserve fund into the operating fund to cover the capital expenditures that had been budgeted under the District's 5-year Capital Improvement Program and paid through the general operating fund. The net of these amounts totaled \$265,798. (See Note 2)

SOUTH BROWARD DRAINAGE DISTRICT
Schedule of the District's Proportionate Share of the
Net Pension Liability – Florida Retirement System Pension Plan
September 30, 2019

| | |
|--|--------------|
| <i>District's proportion of the FRS net pension liability</i> | .0032% |
| <i>District's proportionate share of the FRS net pension liability</i> | \$ 973,914 |
| <i>District's covered-employee payroll</i> | \$ 1,099,834 |
| <i>District's proportionate share of the FRS net pension liability as a percentage of its covered-employee payroll</i> | 88.55% |
| <i>FRS Plan fiduciary net position as a percentage of the total pension liability</i> | 84.26% |

TO BE COMPLETED ONCE THE JUNE 30, 2019 FRS STATEMENTS ARE RECEIVED

Note: The amounts presented for the fiscal year were determined as of June 30, 2019. The schedule is presented to illustrate the requirements of GASB Statement No. 68. Currently, only data is available through fiscal year ending June 30, 2019.

SOUTH BROWARD DRAINAGE DISTRICT
Schedule of the District's Contributions –
Florida Retirement System Pension Plan
September 30, 2019

| | |
|---|------------------|
| <i>Contractually required FRS contribution</i> | \$ 117,384 |
| <i>FRS contributions in relation to the contractually required contribution</i> | <u>(117,384)</u> |
| <i>FRS contribution deficiency (excess)</i> | <u>\$ -</u> |
| <i>District's covered-employee payroll</i> | \$ 1,099,834 |
| <i>FRS contributions as a percentage of covered-employee payroll</i> | 10.67% |

OTHER REPORTS SECTION

SOUTH BROWARD DRAINAGE DISTRICT

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS
For the year ended September 30, 2019**

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

To the Honorable Board of Commissioners,
South Broward Drainage District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of South Broward Drainage District ("the District"), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated December 3, 2019.

Internal Control over Financial Reporting

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

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

To the Honorable Board of Commissioners,
South Broward Drainage District

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

Compliance and Other Matters

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

Purpose of this Report

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

Lerro & Chandross, PLLC
Certified Public Accountants

December 3, 2019
Boca Raton, Florida

SOUTH BROWARD DRAINAGE DISTRICT

**INDEPENDENT AUDITOR'S MANAGEMENT LETTER REQUIRED BY
CHAPTER 10.550, RULES OF THE STATE OF FLORIDA OFFICE
OF THE AUDITOR GENERAL
For the year ended September 30, 2019**

**INDEPENDENT AUDITOR'S MANAGEMENT LETTER REQUIRED BY
CHAPTER 10.550, RULES OF THE STATE OF FLORIDA OFFICE
OF THE AUDITOR GENERAL**

To the Honorable Board of Commissioners,
South Broward Drainage District:

Report on the Financial Statements

We have audited the financial statements of the South Broward Drainage District, located in Southwest Ranches, Florida, as of and for the year ended September 30, 2019, and have issued our report thereon dated December 3, 2019.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountant's Report on and examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Florida Auditor General. Disclosures in those reports, if any, which are dated December 3, 2019, should be considered in conjunction with this management letter.

To the Board of Commissioners
South Broward Drainage District

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The South Broward Drainage District was originally established pursuant to the provisions of Chapter 12049, a Special Act of the Florida Legislature in 1927. Since the initial charter was created several revisions have been made by the Florida Legislature, the latest having been completed in 2013. There are no component units of the South Broward Drainage District to be disclosed as required by accounting principles generally accepted in the United States of America.

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the South Broward Drainage District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same as of September 30, 2019, and through the date of our audit report, December 3, 2019.

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

Monthly Financial Statements

Sections 10.554(1)(i)6.a. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District provided monthly financial statements to its governing board and has made such financial statements available for public access on the District's website. In connection with our audit, we determined

To the Board of Commissioners
South Broward Drainage District

that the District provided monthly financial statements to its governing board and made such monthly financial statements available for public access on its website.

Transparency

Sections 10.554(1)(i)6.b. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the District provided a link on their website to the Florida Department of Financial Service's website to view the District's annual financial report submitted to the Department. In connection with our audit, we determined that the District provided a link on its website to the Florida Department of Financial Service's website.

Sections 10.554(1)(i)6.c. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the District posted its tentative and final budgets on its website. In connection with our audit, we determined that the District posted its tentative and final budgets on its website.

Additional Matters

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

Purpose of this Letter

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

Very truly yours,

Lerro & Chandross, PLLC
Certified Public Accountants

December 3, 2019
Boca Raton, Florida

PART I - CURRENT YEAR COMMENTS AND RECOMMENDATIONS

No comments were noted for the year ended September 30, 2019.

PART II - STATUS OF PRIOR YEAR COMMENTS AND RECOMMENDATIONS

Not applicable as there were no comments or recommendations in the prior year.

SOUTH BROWARD DRAINAGE DISTRICT

**STATEMENT OF EXPLANATION OR REBUTTAL TO
MANAGEMENT LETTER COMMENTS AND RECOMMENDATIONS
For the year ended September 30, 2019**

There is no response required for the current year.

SOUTH BROWARD DRAINAGE DISTRICT

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LOCAL
GOVERNMENT INVESTMENT POLICIES PURSUANT TO CHAPTER 10.556(10),
RULES OF THE STATE OF FLORIDA OFFICE OF THE AUDITOR GENERAL
For the year ended September 30, 2019**

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE WITH LOCAL
GOVERNMENT INVESTMENT POLICIES PURSUANT TO CHAPTER 10.556(10),
RULES OF THE STATE OF FLORIDA OFFICE OF THE AUDITOR GENERAL**

To the Honorable Board of Commissioners,
South Broward Drainage District:

We have examined South Broward Drainage District's compliance with the requirements referenced in Section 218.415, Florida Statutes and Chapter 10.556(10), *Rules of the State of Florida Office of the Auditor General* during the year ended September 30, 2019. Management is responsible for South Broward Drainage District's compliance with those requirements. Our responsibility is to express an opinion on South Broward Drainage District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about South Broward Drainage District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on South Broward Drainage District's compliance with specified requirements.

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

Lerro & Chandross, PLLC
Certified Public Accountants

December 3, 2019
Boca Raton, Florida

MEMORANDUM

DATE: December 12, 2019

TO: South Broward Drainage District Commissioners

FROM: Kevin M. Hart, P.E.
District Director

Subject: Request to Vacate Drainage Easements within the Landmark Ranch Estates Property (PB 171, PG 120), Southwest Ranches, FL

Comments:

South Broward Drainage District (SBDD) received a request to release and vacate its interest in the following Drainage Easements (DE) within the Landmark Ranch Estates property in Southwest Ranches, FL:

- 90-foot DE and 20-foot DE on Lot 4 of Landmark Ranch Estates.
- 90-foot DE and 20-foot DE on Lot 5 of Landmark Ranch Estates.
- 90-foot DE and 20-foot DE on Lot 6 of Landmark Ranch Estates.
- 90-foot DE and 20-foot DE on Lot 7 of Landmark Ranch Estates.

Lots 4, 6, and 7 are currently owned by Landmark Custom Ranches, Inc.; and Lot 5 is currently owned by Robert & Christina Quinn.

The easements noted above were previously dedicated by plat under the "Landmark Ranch Estates" plat as recorded in Plat Book 122, Page 122, B.C.R.

The reason for this request is to allow for the consolidation of all four lots into one single lot for the construction of a new single-family home. Upon the final sale of the properties, the Release and Vacation will be granted to the new property owner (second party); the new property owner will dedicate new easements to SBDD in accordance with District criteria. The new property owner will also enter into a Maintenance & Indemnification Agreement with SBDD.

All documents will be held by SBDD until the final sale of the properties. If, for whatever reason, the sale does not go through, SBDD will void all documents associated with this request, and the existing drainage easements on all four lots will remain in place.

The engineer for the applicant has provided documentation to SBDD verifying that the proposed request will not impact existing drainage patterns and that the new, consolidated lot will meet SBDD criteria for storage and conveyance.

SBDD staff has reviewed the request and has no objections, subject to the dedication of the new easements, execution of a Maintenance and Indemnification Agreement by the new property owner, and payment of all associated fees and costs.

The following documents/sketches are attached to this memo:

- Location Map.
- Release and Vacation documents.
- Landmark Ranch Estates Plat (PB 171, Page 122).
- Copies of new SBDD easements to be dedicated.
- Exhibit showing the locations of the existing easements to be vacated and the new easements to be dedicated.
- Exhibits showing existing and future drainage patterns.

Financial impacts to this Agenda Item: none, other than SBDD administrative costs.

The request is for SBDD approval to vacate and release its interest in the following drainage easements as described on the attached Release and Vacation documents, subject to the dedication of new easements in accordance with SBDD criteria, the execution of a Maintenance and Indemnification Agreement by the new property owner and payment of all associated fees and costs:

- **90-foot DE and 20-foot DE on Lot 4 of Landmark Ranch Estates.**
- **90-foot DE and 20-foot DE on Lot 5 of Landmark Ranch Estates.**
- **90-foot DE and 20-foot DE on Lot 6 of Landmark Ranch Estates.**
- **90-foot DE and 20-foot DE on Lot 7 of Landmark Ranch Estates.**

KH
Attachments

LANDMARK BESPOKE ESTATE

Town of Southwest Ranches, FL

Location Map



Prepared By:

Pillar Consultants, Inc.

5230 S. University Drive Suite 104

Davie, Florida 33328

(954) 680-6533

12/05/2019

Project No. 19024

Prepared by
And Return To: South Broward Drainage District
6591 S.W. 160th Avenue
Southwest Ranches, Florida 33331

Folio No.: 504032160040

**RELEASE AND VACATION OF DRAINAGE EASEMENT
(LOT 4 LANDMARK RANCH ESTATES)**

THIS RELEASE AND VACATION OF THE DRAINAGE EASEMENT ON LOT 4 AT LANDMARK RANCH ESTATES is executed this _____ day of _____, 2_____, by SOUTH BROWARD DRAINAGE DISTRICT, a political subdivision of the State of Florida, having its principal place of business at 6591 S.W. 160th Avenue, Southwest Ranches, Florida 33331, first party, to _____, whose post office address is _____, their successors and assigns as their interest may appear of record, second party.

(Wherever used herein, the terms "first party" and "second party" shall include singular and plural, heirs, legal representatives, assigns of individuals, the successors and assigns of corporations, wherever the context so admits or requires.)

WITNESSETH, that the first party, for and in consideration of the sum of \$10.00, in hand paid by the second party, the receipt whereof is hereby acknowledged, does hereby remise, release and quit-claim unto the said second party forever, all the right, title, interest, claim and demand which the said first party has in and to the portion of the DRAINAGE EASEMENT(EASEMENT) as described in Exhibit "A", attached hereto.

The purpose of this RELEASE AND VACATION is to release and vacate the first party's interest in and to the EASEMENT recorded in Plat Book 171 Pages 122 and 123 in the Broward County Public Records and located on second party's property as described above. No other interest of the first party is being released or vacated by this document.

TO HAVE AND TO HOLD, the same together with all singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest lien, equity and claim whatsoever of the said first party, either in law or equity, to the only proper use, benefit and behoof of the said second party forever.

IN WITNESS WHEREOF, the said first party has caused these presents to be executed in its name, and its seal to be hereunto affixed, by its proper officers thereunto duly authorized the day and year first above written.

Signed, sealed and delivered
in the presence of:

SOUTH BROWARD DRAINAGE DISTRICT

Witness Signature

SCOTT HODGES, Chairperson

Witness Printed Name

Attest:

Witness Signature

ROBERT GOGGIN IV, Secretary

Witness Printed Name

(DISTRICT SEAL)

STATE OF FLORIDA)
)§
COUNTY OF BROWARD)

The foregoing instrument was executed before me this _____ of _____, 2_____, by SCOTT HODGES and ROBERT GOGGIN IV as Chairperson and Secretary, respectively of the SOUTH BROWARD DRAINAGE DISTRICT, first party, who are personally known to me.

WITNESS my hand and official seal in the County and State last aforesaid this _____ day of _____, 2_____.

(NOTARY SEAL/STAMP)

NOTARY PUBLIC, STATE OF FLORIDA AT LARGE



CONSULTING ENGINEERS•PLANNERS•SURVEYORS

LB #7024

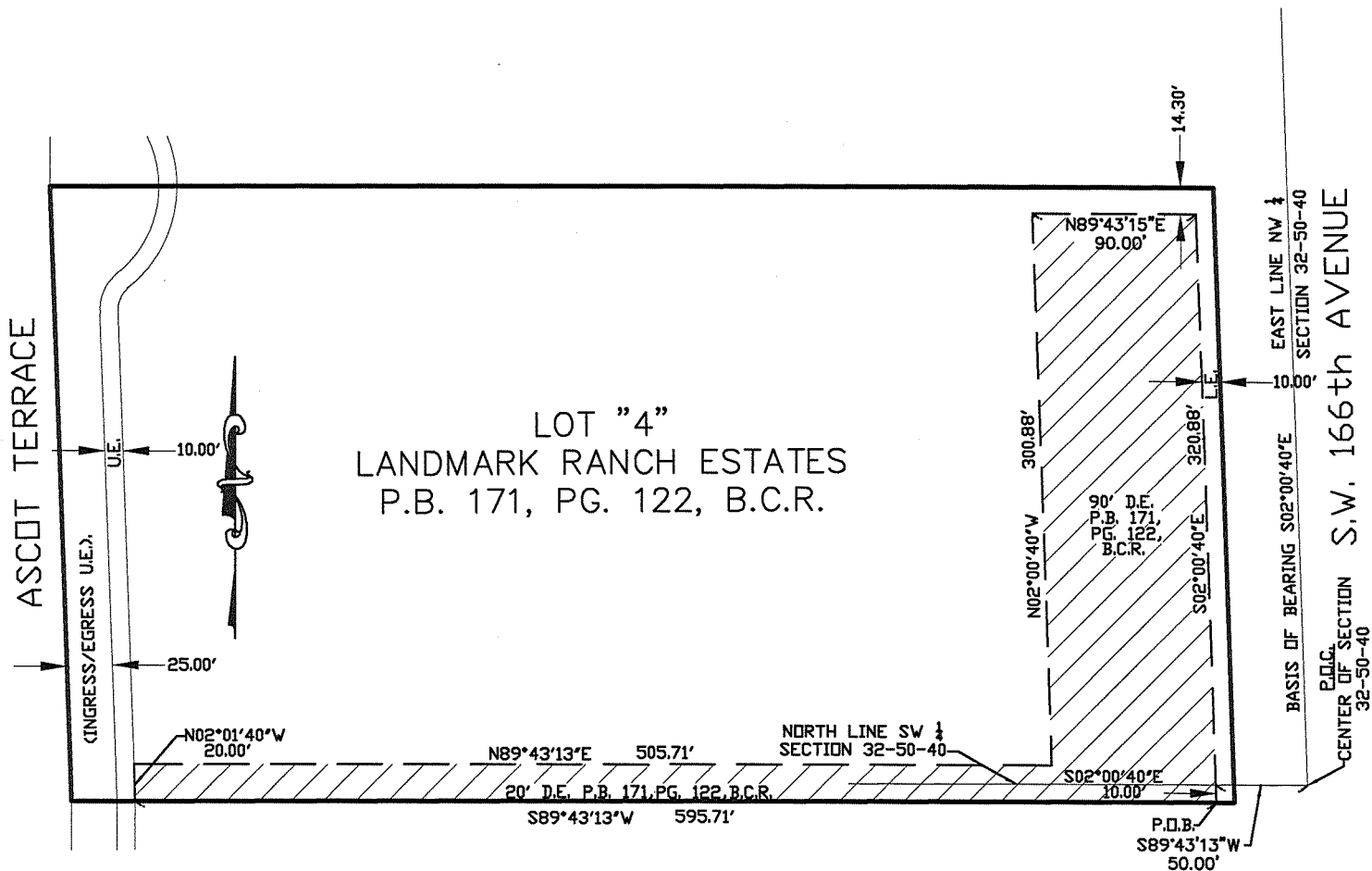
5230 SOUTH UNIVERSITY DRIVE, SUITE 104

DAVIE, FLORIDA 33328

OFFICE: 954-680-6533

—SKETCH AND DESCRIPTION—

NOTE: THIS IS NOT A SURVEY.
DRAINAGE EASEMENT VACATION



LEGEND:

- P.O.C. - POINT OF COMMENCEMENT
- P.O.B. - POINT OF BEGINNING
- P.B. - PLAT BOOK
- PG. - PAGE
- B.C.R. - BROWARD COUNTY RECORDS
- U.E. - UTILITY EASEMENT
- L.E. - LANDSCAPE EASEMENT
- D.E. - DRAINAGE EASEMENT

SURVEY NOTES:

1. BEARING REFERENCE:
THE BEARINGS, AS SHOWN HEREON, ARE BASED ON THE EAST LINE OF N.W. ¼ SECTION 32-50-40, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. SAID LINE BEARS: SOUTH 02°00'40" EAST.
2. THIS IS NOT A SURVEY. NO FIELD WORK WAS DONE DURING THE PREPARATION OF THIS SKETCH AND DESCRIPTION.

PREPARED BY:
JOSE A. CORREA RIVERA
PROFESSIONAL SURVEYOR AND MAPPER NO. LS 7023
STATE OF FLORIDA

NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

SHEET 1 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D | NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN. |
|---------------------|------|----|-------|--|
| | | | | NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. MAPPING, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC. |

Job No.: _____

Drawn By: JACR

Date: November 7, 2019

Scale: NOT TO SCALE



CONSULTING ENGINEERS•PLANNERS•SURVEYORS

LB #7024

5230 SOUTH UNIVERSITY DRIVE, SUITE 104

DAVIE, FLORIDA 33328

OFFICE: 954-680-6533

—SKETCH AND DESCRIPTION—

NOTE: THIS IS NOT A SURVEY.

DRAINAGE EASEMENT VACATION

LEGAL DESCRIPTION:

A PORTION OF LOT "4", "LANDMARK RANCH ESTATES", ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE CENTER OF SECTION 32, TOWNSHIP 50 SOUTH, RANGE 40 EAST; THENCE SOUTH 89°43'13" WEST ALONG THE NORTH LINE OF SW ¼ OF SAID SECTION, A DISTANCE OF 50.00 FEET; THENCE SOUTH 02°00'40" EAST, A DISTANCE OF 10.00 FEET TO THE POINT OF BEGINNING, THENCE SOUTH 89°43'13" WEST ALONG SAID NORTH LINE, A DISTANCE OF 595.71 FEET; THENCE NORTH 02°01'40" WEST, A DISTANCE OF 20.00 FEET; THENCE NORTH 89°43'13" EAST ALONG A LINE 20.00 FEET NORTH AND PARALLEL TO SAID NORTH LINE, A DISTANCE OF 505.71 FEET; THENCE NORTH 02°00'40" WEST ALONG A LINE 140.00 FEET WEST AND PARALLEL TO THE EAST LINE OF NW ¼ OF SAID SECTION, A DISTANCE OF 300.88 FEET; THENCE NORTH 89°43'15" EAST, A DISTANCE OF 90.00 FEET; THENCE SOUTH 02°00'40" EAST ALONG A LINE 50.00 FEET WEST AND PARALLEL TO SAID EAST LINE, A DISTANCE OF 320.88 FEET TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF DAVIE, BROWARD COUNTY, FLORIDA. CONTAINING 38,993.40 SQUARE FEET (0.89 ACRES) MORE OR LESS.

SHEET 2 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D | NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN. |
|---------------------|----------------|----|------------------------|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. MAPPING, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC. |
| Job No. _____ | Drawn By: JACR | | Date: November 7, 2019 | Scale: NOT TO SCALE |

Prepared by
And Return To: South Broward Drainage District
6591 S.W. 160th Avenue
Southwest Ranches, Florida 33331

Folio No.: 504032160050

**RELEASE AND VACATION OF DRAINAGE EASEMENT
(LOT 5 LANDMARK RANCH ESTATES)**

THIS RELEASE AND VACATION OF THE DRAINAGE EASEMENT ON LOT 5 AT LANDMARK RANCH ESTATES is executed this _____ day of _____, 2_____, by SOUTH BROWARD DRAINAGE DISTRICT, a political subdivision of the State of Florida, having its principal place of business at 6591 S.W. 160th Avenue, Southwest Ranches, Florida 33331, first party, to _____, whose post office address is _____, their successors and assigns as their interest may appear of record, second party.

(Wherever used herein, the terms "first party" and "second party" shall include singular and plural, heirs, legal representatives, assigns of individuals, the successors and assigns of corporations, wherever the context so admits or requires.)

WITNESSETH, that the first party, for and in consideration of the sum of \$10.00, in hand paid by the second party, the receipt whereof is hereby acknowledged, does hereby remise, release and quit-claim unto the said second party forever, all the right, title, interest, claim and demand which the said first party has in and to the portion of the DRAINAGE EASEMENT(EASEMENT) as described in Exhibit "A", attached hereto.

The purpose of this RELEASE AND VACATION is to release and vacate the first party's interest in and to the EASEMENT recorded in Plat Book 171 Pages 122 and 123 in the Broward County Public Records and located on second party's property as described above. No other interest of the first party is being released or vacated by this document.

TO HAVE AND TO HOLD, the same together with all singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest lien, equity and claim whatsoever of the said first party, either in law or equity, to the only proper use, benefit and behoof of the said second party forever.

IN WITNESS WHEREOF, the said first party has caused these presents to be executed in its name, and its seal to be hereunto affixed, by its proper officers thereunto duly authorized the day and year first above written.

Signed, sealed and delivered
in the presence of:

SOUTH BROWARD DRAINAGE DISTRICT

Witness Signature

SCOTT HODGES, Chairperson

Witness Printed Name

Attest:

Witness Signature

ROBERT GOGGIN IV, Secretary

Witness Printed Name

(DISTRICT SEAL)

STATE OF FLORIDA)
)§
COUNTY OF BROWARD)

The foregoing instrument was executed before me this _____ of _____, 2_____, by SCOTT HODGES and ROBERT GOGGIN IV as Chairperson and Secretary, respectively of the SOUTH BROWARD DRAINAGE DISTRICT, first party, who are personally known to me.

WITNESS my hand and official seal in the County and State last aforesaid this _____ day of _____, 2_____.

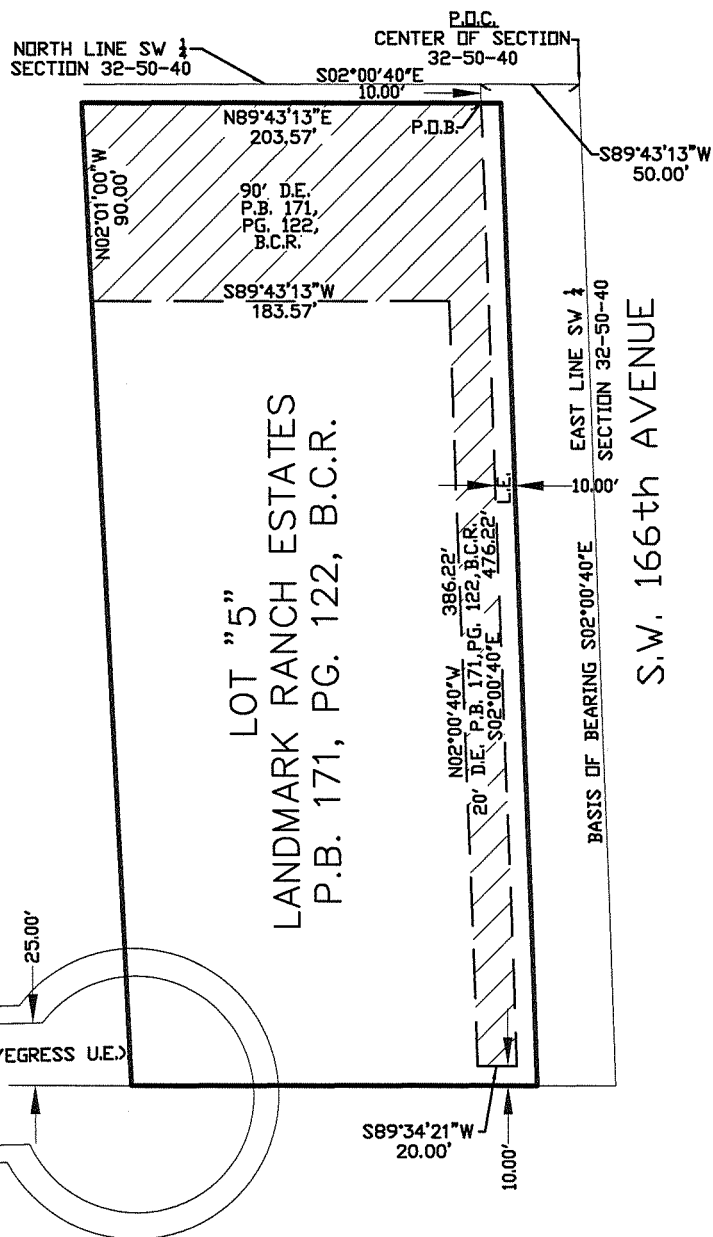
(NOTARY SEAL/STAMP)

NOTARY PUBLIC, STATE OF FLORIDA AT LARGE



CONSULTING ENGINEERS•PLANNERS•SURVEYORS
 LB #7024
 5230 SOUTH UNIVERSITY DRIVE, SUITE 104
 DAVIE, FLORIDA 33328
 OFFICE: 954-680-6533

— SKETCH AND DESCRIPTION —
 NOTE: THIS IS NOT A SURVEY.
 DRAINAGE EASEMENT VACATION



LEGEND:

- P.O.C. - POINT OF COMMENCEMENT
- P.O.B. - POINT OF BEGINNING
- P.B. - PLAT BOOK
- PG. - PAGE
- B.C.R. - BROWARD COUNTY RECORDS
- U.E. - UTILITY EASEMENT
- L.E. - LANDSCAPE EASEMENT
- D.E. - DRAINAGE EASEMENT

LEGEND:

- P.O.C. - POINT OF COMMENCEMENT
- P.O.B. - POINT OF BEGINNING
- P.B. - PLAT BOOK
- PG. - PAGE
- B.C.R. - BROWARD COUNTY RECORDS
- D.E. - UTILITY EASEMENT

SURVEY NOTES:

1. BEARING REFERENCE:
 THE BEARINGS, AS SHOWN HEREON, ARE BASED ON THE EAST LINE OF N.W. 1/4 SECTION 32-50-40, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. SAID LINE BEARS: SOUTH 02°00'40" EAST.
2. THIS IS NOT A SURVEY. NO FIELD WORK WAS DONE DURING THE PREPARATION OF THIS SKETCH AND DESCRIPTION.

PREPARED BY:
 JOSE A. CORREA RIVERA
 PROFESSIONAL SURVEYOR AND MAPPER NO. LS 7023
 STATE OF FLORIDA

NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

SHEET 1 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D |
|---------------------|------|----|-------|
| | | | |
| | | | |
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| | | | |

NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN.

NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. MAPPING, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC.

Prepared by
And Return To: South Broward Drainage District
6591 S.W. 160th Avenue
Southwest Ranches, Florida 33331

Folio No.: 504032160060

**RELEASE AND VACATION OF DRAINAGE EASEMENT
(LOT 6 LANDMARK RANCH ESTATES)**

THIS RELEASE AND VACATION OF THE DRAINAGE EASEMENT ON LOT 6 AT LANDMARK RANCH ESTATES is executed this _____ day of _____, 2_____, by SOUTH BROWARD DRAINAGE DISTRICT, a political subdivision of the State of Florida, having its principal place of business at 6591 S.W. 160th Avenue, Southwest Ranches, Florida 33331, first party, to _____, whose post office address is _____, their successors and assigns as their interest may appear of record, second party.

(Wherever used herein, the terms "first party" and "second party" shall include singular and plural, heirs, legal representatives, assigns of individuals, the successors and assigns of corporations, wherever the context so admits or requires.)

WITNESSETH, that the first party, for and in consideration of the sum of \$10.00, in hand paid by the second party, the receipt whereof is hereby acknowledged, does hereby remise, release and quit-claim unto the said second party forever, all the right, title, interest, claim and demand which the said first party has in and to the portion of the DRAINAGE EASEMENT(EASEMENT) as described in Exhibit "A", attached hereto.

The purpose of this RELEASE AND VACATION is to release and vacate the first party's interest in and to the EASEMENT recorded in Plat Book 171 Pages 122 and 123 in the Broward County Public Records and located on second party's property as described above. No other interest of the first party is being released or vacated by this document.

TO HAVE AND TO HOLD, the same together with all singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest lien, equity and claim whatsoever of the said first party, either in law or equity, to the only proper use, benefit and behoof of the said second party forever.

IN WITNESS WHEREOF, the said first party has caused these presents to be executed in its name, and its seal to be hereunto affixed, by its proper officers thereunto duly authorized the day and year first above written.

Signed, sealed and delivered
in the presence of:

SOUTH BROWARD DRAINAGE DISTRICT

Witness Signature

SCOTT HODGES, Chairperson

Witness Printed Name

Attest:

Witness Signature

ROBERT GOGGIN IV, Secretary

Witness Printed Name

(DISTRICT SEAL)

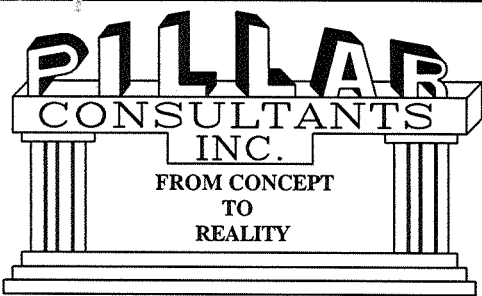
STATE OF FLORIDA)
)§
COUNTY OF BROWARD)

The foregoing instrument was executed before me this _____ of _____, 2_____, by SCOTT HODGES and ROBERT GOGGIN IV as Chairperson and Secretary, respectively of the SOUTH BROWARD DRAINAGE DISTRICT, first party, who are personally known to me.

WITNESS my hand and official seal in the County and State last aforesaid this _____ day of _____, 2_____.

(NOTARY SEAL/STAMP)

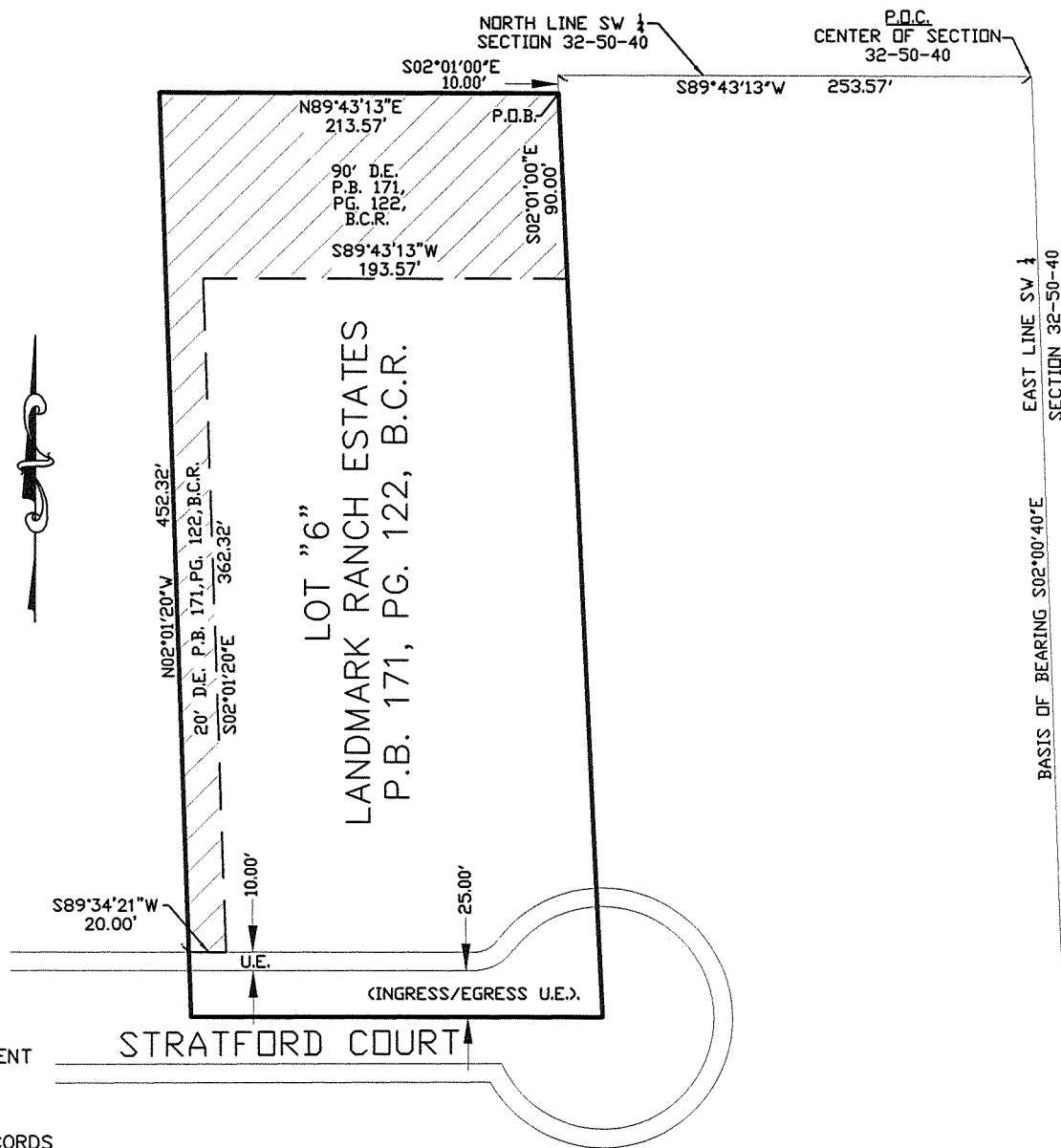
NOTARY PUBLIC, STATE OF FLORIDA AT LARGE



CONSULTING ENGINEERS•PLANNERS•SURVEYORS
 LB #7024
 5230 SOUTH UNIVERSITY DRIVE, SUITE 104
 DAVIE, FLORIDA 33328
 OFFICE: 954-680-6533

— SKETCH AND DESCRIPTION —

NOTE: THIS IS NOT A SURVEY.
 DRAINAGE EASEMENT VACATION



LEGEND:

- P.O.C. - POINT OF COMMENCEMENT
- P.O.B. - POINT OF BEGINNING
- P.B. - PLAT BOOK
- PG. - PAGE
- B.C.R. - BROWARD COUNTY RECORDS
- D.E. - DRAINAGE EASEMENT
- U.E. - UTILITY EASEMENT

SURVEY NOTES:

1. BEARING REFERENCE:
 THE BEARINGS, AS SHOWN HEREON, ARE BASED ON THE EAST LINE OF N.W. 1/4 SECTION 32-50-40, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. SAID LINE BEARS: SOUTH 02°00'40" EAST.
2. THIS IS NOT A SURVEY. NO FIELD WORK WAS DONE DURING THE PREPARATION OF THIS SKETCH AND DESCRIPTION.

PREPARED BY:
 JOSE A. CORREA RIVERA
 PROFESSIONAL SURVEYOR AND MAPPER NO. LS 7023
 STATE OF FLORIDA

NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

SHEET 1 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D |
|---------------------|------|----|-------|
| | | | |
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NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN.

NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC.



CONSULTING ENGINEERS•PLANNERS•SURVEYORS

LB #7024

5230 SOUTH UNIVERSITY DRIVE, SUITE 104

DAVIE, FLORIDA 33328

OFFICE: 954-680-6533

—SKETCH AND DESCRIPTION—

NOTE: THIS IS NOT A SURVEY.

DRAINAGE EASEMENT VACATION

LEGAL DESCRIPTION:

A PORTION OF LOT "6", "LANDMARK RANCH ESTATES", ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE CENTER OF SECTION 32, TOWNSHIP 50 SOUTH, RANGE 40 EAST; THENCE SOUTH 89°43'13" WEST ALONG THE NORTH LINE OF S.W. ¼ OF SAID SECTION, A DISTANCE OF 253.57 FEET; THENCE SOUTH 02°01'00" EAST, A DISTANCE OF 10.00 FEET TO THE POINT OF BEGINNING, THENCE SOUTH 02°01'00" EAST, A DISTANCE OF 90.00 FEET; THENCE SOUTH 89°43'13" WEST ALONG A LINE 90.00 FEET SOUTH AND PARALLEL TO THE NORTH LINE OF SW ¼ OF SAID SECTION, A DISTANCE OF 193.57 FEET; THENCE SOUTH 02°01'20" EAST, A DISTANCE OF 362.32 FEET; THENCE SOUTH 89°34'21" WEST A DISTANCE OF 20.00 FEET; THENCE NORTH 02°01'20" WEST, A DISTANCE OF 452.32 FEET; THENCE NORTH 89°43'13" EAST ALONG THE NORTH LINE OF SAID SECTION, A DISTANCE OF 213.57 FEET TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF DAVIE, BROWARD COUNTY, FLORIDA. CONTAINING 26,467.70 SQUARE FEET (0.61 ACRES) MORE OR LESS.

SHEET 2 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D | NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN. |
|---------------------|----------------|----|------------------------|--|
| | | | | NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. MAPPING, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC. |
| Job No.: _____ | Drawn By: JACR | | Date: November 8, 2019 | Scale: NOT TO SCALE |

Prepared by
And Return To: South Broward Drainage District
6591 S.W. 160th Avenue
Southwest Ranches, Florida 33331

Folio No.: 504032160070

**RELEASE AND VACATION OF DRAINAGE EASEMENT
(LOT 7 LANDMARK RANCH ESTATES)**

THIS RELEASE AND VACATION OF THE DRAINAGE EASEMENT ON LOT 7 AT LANDMARK RANCH ESTATES is executed this _____ day of _____, 2_____, by SOUTH BROWARD DRAINAGE DISTRICT, a political subdivision of the State of Florida, having its principal place of business at 6591 S.W. 160th Avenue, Southwest Ranches, Florida 33331, first party, to _____, whose post office address is _____, their successors and assigns as their interest may appear of record, second party.

(Wherever used herein, the terms "first party" and "second party" shall include singular and plural, heirs, legal representatives, assigns of individuals, the successors and assigns of corporations, wherever the context so admits or requires.)

WITNESSETH, that the first party, for and in consideration of the sum of \$10.00, in hand paid by the second party, the receipt whereof is hereby acknowledged, does hereby remise, release and quit-claim unto the said second party forever, all the right, title, interest, claim and demand which the said first party has in and to the portion of the DRAINAGE EASEMENT(EASEMENT) as described in Exhibit "A", attached hereto.

The purpose of this RELEASE AND VACATION is to release and vacate the first party's interest in and to the EASEMENT recorded in Plat Book 171 Pages 122 and 123 in the Broward County Public Records and located on second party's property as described above. No other interest of the first party is being released or vacated by this document.

TO HAVE AND TO HOLD, the same together with all singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest lien, equity and claim whatsoever of the said first party, either in law or equity, to the only proper use, benefit and behoof of the said second party forever.

IN WITNESS WHEREOF, the said first party has caused these presents to be executed in its name, and its seal to be hereunto affixed, by its proper officers thereunto duly authorized the day and year first above written.

Signed, sealed and delivered
in the presence of:

SOUTH BROWARD DRAINAGE DISTRICT

Witness Signature

SCOTT HODGES, Chairperson

Witness Printed Name

Attest:

Witness Signature

ROBERT GOGGIN IV, Secretary

Witness Printed Name

(DISTRICT SEAL)

STATE OF FLORIDA)
)§
COUNTY OF BROWARD)

The foregoing instrument was executed before me this _____ of _____, 2_____, by SCOTT HODGES and ROBERT GOGGIN IV as Chairperson and Secretary, respectively of the SOUTH BROWARD DRAINAGE DISTRICT, first party, who are personally known to me.

WITNESS my hand and official seal in the County and State last aforesaid this _____ day of _____, 2_____.

(NOTARY SEAL/STAMP)

NOTARY PUBLIC, STATE OF FLORIDA AT LARGE

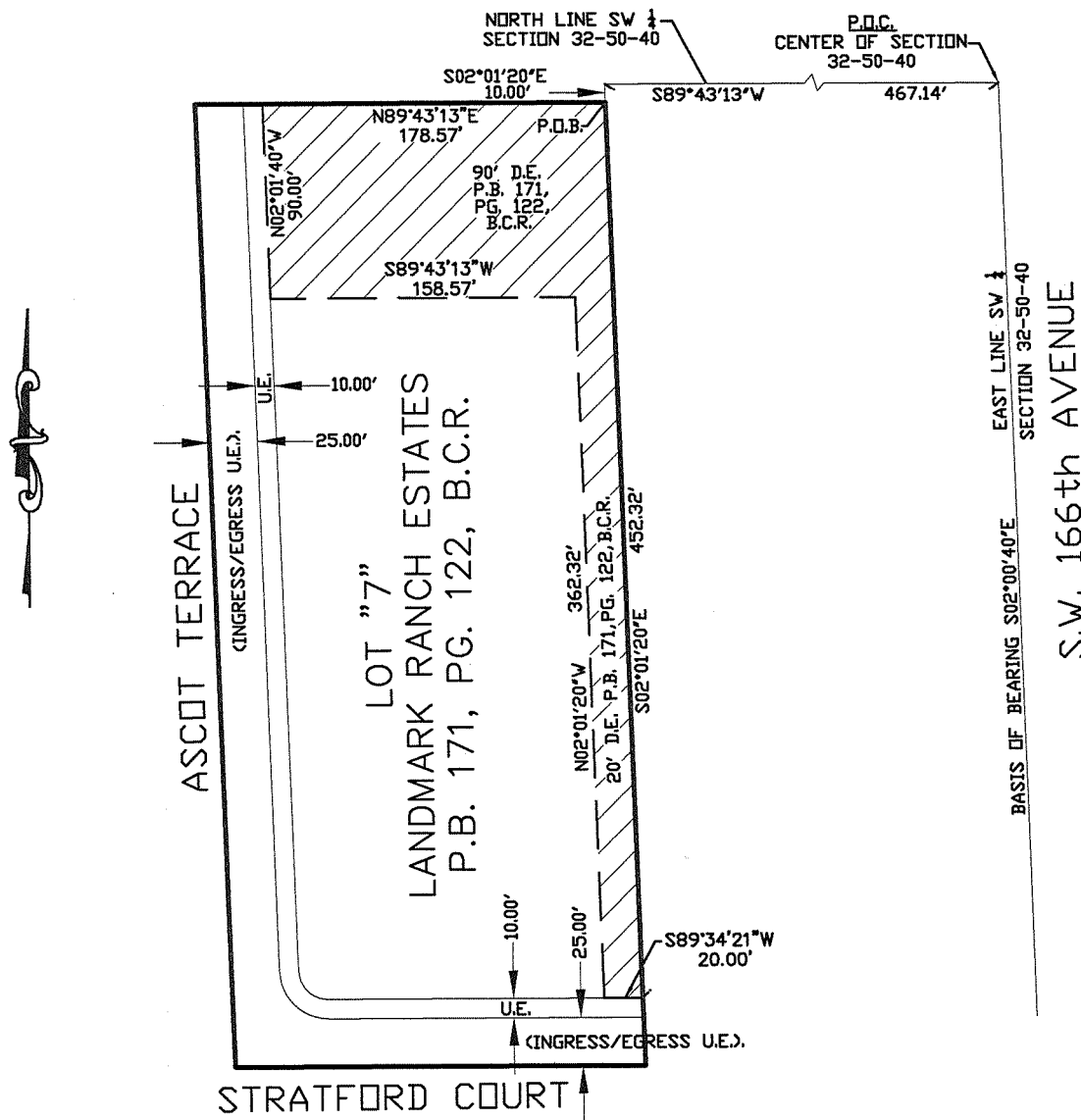


CONSULTING ENGINEERS•PLANNERS•SURVEYORS

LB #7024

5230 SOUTH UNIVERSITY DRIVE, SUITE 104
 DAVIE, FLORIDA 33328
 OFFICE: 954-680-6533

—SKETCH AND DESCRIPTION—
 NOTE: THIS IS NOT A SURVEY.
 DRAINAGE EASEMENT VACATION



SURVEY NOTES:

- BEARING REFERENCE:
 THE BEARINGS, AS SHOWN HEREON, ARE BASED ON THE EAST LINE OF N.W. 1/4 SECTION 32-50-40, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. SAID LINE BEARS: SOUTH 02°00'40" EAST.
- THIS IS NOT A SURVEY. NO FIELD WORK WAS DONE DURING THE PREPARATION OF THIS SKETCH AND DESCRIPTION.

LEGEND:

- P.O.C. — POINT OF COMMENCEMENT
- P.O.B. — POINT OF BEGINNING
- P.B. — PLAT BOOK
- PG. — PAGE
- B.C.R. — BROWARD COUNTY RECORDS
- D.E. — DRAINAGE EASEMENT
- U.E. — UTILITY EASEMENT

PREPARED BY:
 JOSE A. CORREA RIVERA
 PROFESSIONAL SURVEYOR AND MAPPER NO. LS 7023
 STATE OF FLORIDA

NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

SHEET 1 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D |
|---------------------|------|----|-------|
| | | | |
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NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN.

NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. MAPPING, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC.



CONSULTING ENGINEERS•PLANNERS•SURVEYORS

LB #7024

5230 SOUTH UNIVERSITY DRIVE, SUITE 104

DAVIE, FLORIDA 33328

OFFICE: 954-680-6533

— SKETCH AND DESCRIPTION —

NOTE: THIS IS NOT A SURVEY.

DRAINAGE EASEMENT VACATION

LEGAL DESCRIPTION:

A PORTION OF LOT "7", "LANDMARK RANCH ESTATES", ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE CENTER OF SECTION 32, TOWNSHIP 50 SOUTH, RANGE 40 EAST; THENCE SOUTH 89°43'13" WEST ALONG THE NORTH LINE OF S.W. ¼ OF SAID SECTION, A DISTANCE OF 467.14 FEET; THENCE SOUTH 02°01'20" EAST, A DISTANCE OF 10.00 FEET TO THE POINT OF BEGINNING, THENCE SOUTH 02°01'20" EAST, A DISTANCE OF 452.32 FEET; THENCE SOUTH 89°34'21" WEST, A DISTANCE OF 20.00 FEET; THENCE NORTH 02°01'20" WEST, A DISTANCE OF 362.32 FEET; THENCE SOUTH 89°43'13" WEST ALONG A LINE 90.00 FEET SOUTH AND PARALLEL TO THE NORTH LINE OF SW ¼ OF SAID SECTION, A DISTANCE OF 158.57 FEET; THENCE NORTH 02°01'40" WEST, A DISTANCE OF 90.00 FEET; THENCE NORTH 89°43'13" EAST ALONG THE NORTH LINE OF S.W. ¼ OF SAID SECTION, A DISTANCE OF 178.57 FEET TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF DAVIE, BROWARD COUNTY, FLORIDA. CONTAINING 23,317.70 SQUARE FEET (0.54 ACRES) MORE OR LESS.

SHEET 2 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D | NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN. |
|---------------------|----------------|----|-------------------------|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. MAPPING, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC. |
| Job No.: | Drawn By: JACR | | Date: November 11, 2019 | Scale: NOT TO SCALE |

LANDMARK RANCH ESTATES

A REPLAT OF PORTIONS OF CHAMBERS LAND COMPANY SUBDIVISION OF SECTION 32, TOWNSHIP 50 SOUTH, RANGE 40 EAST (P.B. 2, PG. 68, D.C.R.; P.B. 1, PG. 5A, B.C.R.) TOWN OF SOUTHWEST RANCHES BROWARD COUNTY, FLORIDA NOVEMBER 2000

CFN #102066665 Page 2 of 5

DEDICATION CONTINUED FROM SHEET 1 OF 5 SHEETS

IN WITNESS WHEREOF: Landmark Custom Ranches, Inc., a Florida corporation, has caused these presents to be signed by Richard Bell its President, this 15th day of April, 2002.

Landmark Custom Ranches, Inc. a Florida corporation

Witness: [Signature] Print Name: Brett A. Neim By: [Signature] Richard Bell President

Witness: [Signature] Print Name: Karen M. Bunn Karen E. McIsaac

MORTGAGEE'S CONSENT:

State of Florida } SS The undersigned bank hereby certifies that it is the holder of a mortgage upon the property described hereon and does hereby join in and consent to the dedication of the land described in said dedication by the owner thereof and agrees that its mortgage shall be subordinated to the dedication shown hereon.

IN WITNESS WHEREOF: Said bank has caused these presents to be signed this 15th day of April, 2002.

Colonial Bank

Witness: [Signature] Print Name: Margaret Garcia By: [Signature] William Painter Senior Vice-President

Witness: [Signature] Print Name: Margaret Garcia

MORTGAGEE'S CONSENT:

State of Florida } SS The undersigned limited liability company hereby certifies that it is the holder of a mortgage upon the property described hereon and does hereby join in and consent to the dedication of the land described in said dedication by the owner thereof and agrees that its mortgage shall be subordinated to the dedication shown hereon.

IN WITNESS WHEREOF: Said limited liability company has caused these presents to be signed this 15th day of April, 2002.

Capital Equity Services II, LLC a Florida limited liability company By: [Signature] Capital Equity Services Management, Inc. a Florida corporation, the General Manager

Witness: [Signature] Print Name: Stan P Smith By: [Signature] Marshall Cohen President

Witness: [Signature] Print Name: Janet F. Danwick

ACKNOWLEDGEMENT:

State of Florida } SS The foregoing instrument was acknowledged before me this 15th day of April, 2002, by Richard Bell as the President of Landmark Custom Ranches, Inc., a Florida corporation, who is personally known to me or has produced as identification. N/A

My commission expires: [Signature] Notary Public

MORTGAGEE'S ACKNOWLEDGEMENT:

State of Florida } SS The foregoing instrument was acknowledged before me this 15th day of April, 2002, by William Painter as Senior Vice-President of Colonial Bank, an ALABAMA BANKING CORP and who is personally known to me or who produced N/A as identification.

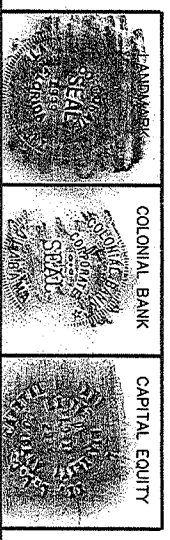
My commission expires: 11/15/06 [Signature] Notary Public

MORTGAGEE'S ACKNOWLEDGEMENT:

State of Florida } SS The foregoing instrument was acknowledged before me this 15th day of April, 2002, by Marshall Cohen as President of Capital Equity Services Management, Inc., a Florida corporation and who is personally known to me or who produced N/A as identification.

My commission expires: [Signature] Notary Public

K:\4111\SURVEY\PLAT\4111PLAT.DWG

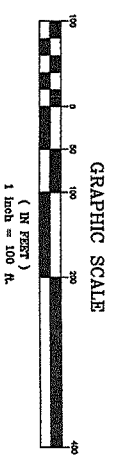
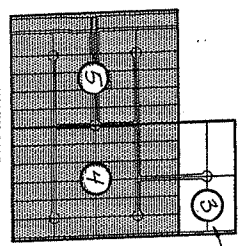


3114 Instrument Prepared By: David E. Peckal 200 PARK CENTRAL BLVD, NORTH FORT LAUDERDALE, FLORIDA 33644 (954) 974-2000 CONSULTANTS: ARCHITECTS, ENGINEERS, SURVEYORS, PLANNERS, LANDSCAPE ARCHITECTS, ENVIRONMENTAL CONSULTANTS



LANDMARK RANCH ESTATES

A REPLAT OF PORTIONS OF
CHAMBERS LAND COMPANY SUBDIVISION
OF SECTION 32, TOWNSHIP 50 SOUTH, RANGE 40 EAST
(P.B. 2, PG. 68, D.C.R.; P.B. 1, PG. 5A, B.C.R.)
TOWN OF SOUTHWEST RANCHES
BROWARD COUNTY, FLORIDA
NOVEMBER 2000



COUNTY NOTES:

- 1) If a building permit for a principal building (excluding dry docks, sales and construction offices) and first inspection approval are not issued by October 18, 2000, the applicant shall file a plat with the County for the subdivision of the property. If the County finds that the applicant has not complied with the requirements of this ordinance, the County may require the applicant to file a new application for a building permit. The County's finding of non-compliance shall expire and no additional building permits shall be issued until such time as Broward County makes a subsequent finding that the application satisfies the ordinance requirements set forth within the Broward County Land Development Code. The owner of the property shall be responsible for providing evidence to Broward County that the applicant has complied with the ordinance requirements within the above referenced time frame, and/or
- 2) If project water lines, sewer lines, drainage and the rock base for internal roads are not installed by October 18, 2000, which date is five (5) years from the date of approval of this plat by Broward County, then the County's finding of non-compliance shall expire and no additional building permits shall be issued until such time as Broward County makes a subsequent finding that the application satisfies the ordinance requirements set forth within the Broward County Land Development Code. This requirement may be satisfied for a phase of the project, provided a platting plan has been approved by Broward County. The owner of the property shall be responsible for providing evidence to Broward County that the applicant has complied with the ordinance requirements within the above referenced time frame, and/or
- 3) The following note is required by the Broward County Surveyor pursuant to Chapter 177.091, subsection (2)(b), Florida Statutes: Priced utility easements are also easements for the construction, installation, maintenance, and operation of cable television services shall interfere with the facilities and services of an electric, telephone, gas, or other public utility. In the event a cable television company damages the facilities of a public utility, it shall be solely responsible for the damages. This note does not apply to private easements granted to or obtained by a particular electric, telephone, gas, or other public utility. Such easements shall be subject to the National Electric Safety Code as adopted by the Florida Public Service Commission.
- 4) This plat is restricted to 44 single-family detached units.

PLAT RESTRICTIONS:

This note is required by Chapter 5, Article IX, Broward County Code of Ordinances, and may be amended by approval of the Broward County Board of County Commissioners.

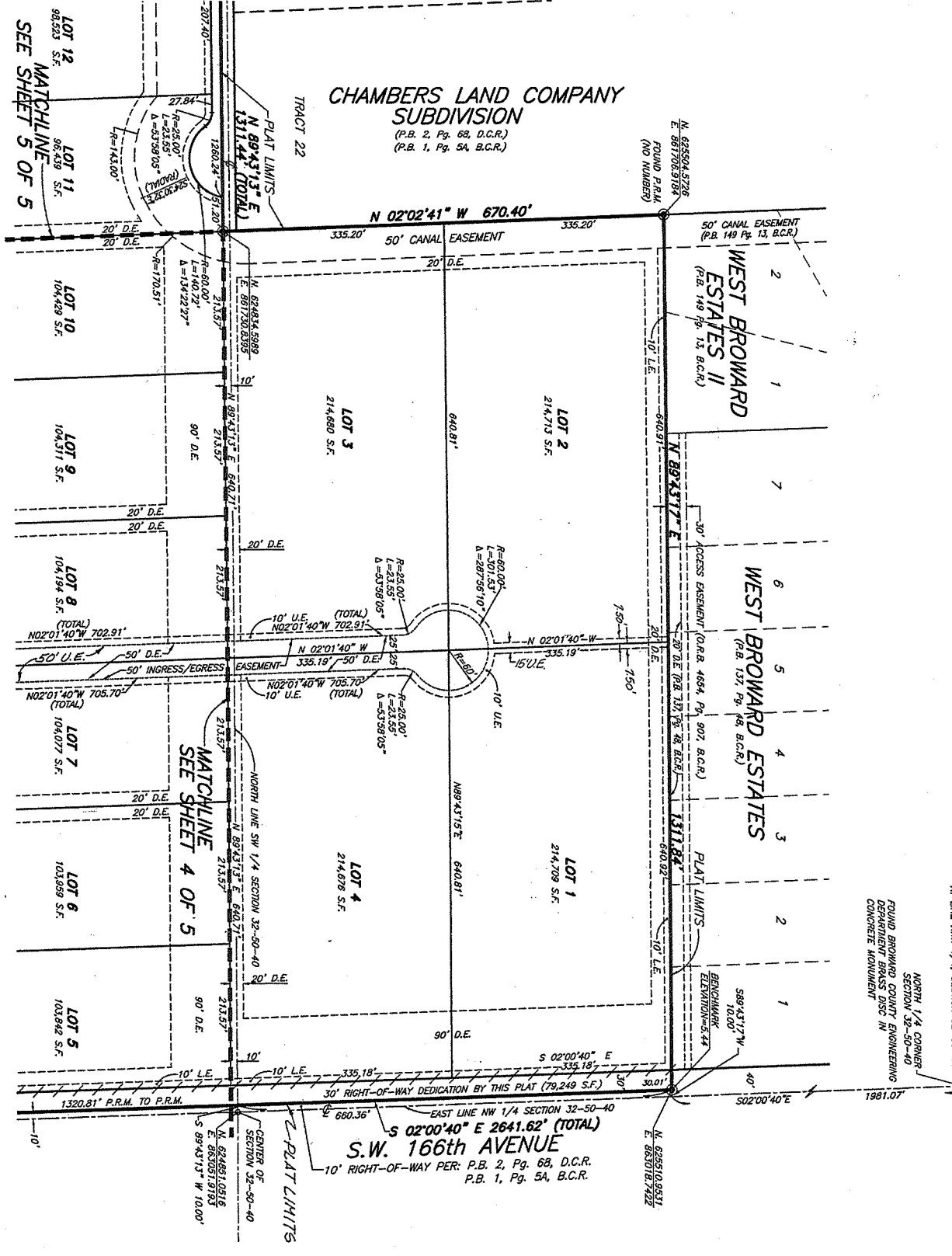
The notation and any amendments hereto are solely indicating the approved development level for property located within the plat and do not operate as a restriction in favor of any property owner including an owner or owners of property within this plat who took title to the property with reference to this plat.

SURVEYOR'S NOTES:

Benchmark elevations refer to the National Geodetic Vertical Datum (NGVD) of 1929. Benchmark of origin: Broward County Benchmark No. 3791. Rodded spike in pavement, 15.3 feet west of the east edge of pavement of SW 166th Ave., and 18 feet northeast of a wood power pole and 55 feet southwest of a fire plug at Shifting Road. Elevation = 7.63 feet.

The bearings and side plane coordinates shown on this plat are based on the North American Datum of 1987 coordinate values shown on the STONER / KEITH RESURVEY NO. II of Township 50 South, Range 40 East, as recorded in Miscellaneous Plat Book 4, Page 21 of the Public Records of Broward County, Florida, and as transformed to the North American Datum of 1983, with the 1990 adjustment. Reference bearing of North 02°04'55" West, along the West line of the Southwest 1/4 of Section 32, Township 50 South, Range 40 East.

NOTICE: This plat, as recorded in its graphic form, is the official depiction of the subdivided lands described herein and will in no circumstances be supplanted in authority by any other graphic or digital form of the plat. There may be additional restrictions that are not recorded on this plat that may be found in the public records of this County.



CHAMBERS LAND COMPANY SUBDIVISION
(P.B. 2, Pg. 68, D.C.R.)
(P.B. 1, Pg. 5A, B.C.R.)

- LEGEND:**
- ⊙ Denotes Centerline
 - ⊙ Denotes Broward County Records
 - ⊙ Denotes Dade County Records
 - ⊙ Denotes Official Easement
 - ⊙ Denotes Utility Easement
 - ⊙ Denotes Datum (Central Angle)
 - ⊙ Denotes Length
 - ⊙ Denotes Sat. Permanent Reference Monument (PRM) and are stamped PRM LB 5810'
 - ⊙ Unless shown otherwise, Access Line
 - ⊙ Denotes Non-Vehicular Access Line
- S.F. Denotes Square Feet
P.B. Denotes Plat Book
D.C.R. Denotes Dade County Records
B.C.R. Denotes Broward County Records
O.K.R. Denotes Official Easement
U.E. Denotes Utility Easement
L.E. Denotes Landscape Easement

5 Mile Measurement Prepared By:

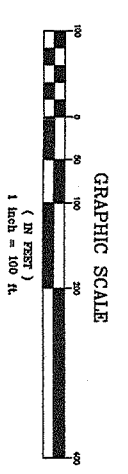
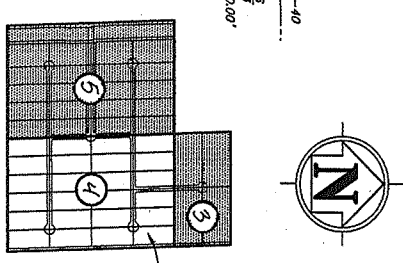
David E. Rofald
SURVEYOR
2200 PARK CENTRAL BLVD. NORTH
SUITE 200
FORDLAND BEACH, FLORIDA 33441
(954) 974-2200

CONSULTANTS
LANDSCAPE ARCHITECTS ENVIRONMENTAL CONSULTANTS
PLANNERS

LANDMARK RANCH ESTATES

Page 4 of 5
 A REPLAT OF PORTIONS OF
 CHAMBERS LAND COMPANY SUBDIVISION
 OF SECTION 32, TOWNSHIP 50 SOUTH, RANGE 40 EAST
 (P.B. 2, Pg. 68, D.C.R.; P.B. 1, Pg. 5A, B.C.R.)
 TOWN OF SOUTHWEST RANCHES
 BROWARD COUNTY, FLORIDA

NOVEMBER 2000



COUNTY NOTES:

- 1) If a building permit for a principal building (excluding dry docks, sales and service buildings, etc.) is required for the proposed building, the applicant shall file with the County a copy of the building permit application and the building permit, together with a copy of the plat of the proposed building, to the County Engineer, not later than 16, 2005, which date is five (5) years from the date of approval of this plat by Broward County, then the County's finding of adequacy shall expire and no additional building permit shall be issued until such time as Broward County makes a subsequent finding that the application satisfies the adequacy requirements of the Broward County Land Development Code. The owner of the property shall be responsible for providing evidence to Broward County from the appropriate governmental entity, documenting compliance with this requirement, within the above referenced time frame; and/or
- 2) If project water lines, sewer lines, drainage and the rock base for internal roads are required for the proposed building, the applicant shall file with the County a copy of the building permit application and the building permit, together with a copy of the plat of the proposed building, to the County Engineer, not later than 16, 2005, which date is five (5) years from the date of approval of this plat by Broward County, then the County's finding of adequacy shall expire and no additional building permit shall be issued until such time as Broward County makes a subsequent finding that the application satisfies the adequacy requirements of the Broward County Land Development Code. The owner of the property shall be responsible for providing evidence to Broward County from the appropriate governmental entity, documenting compliance with this requirement, within the above referenced time frame.
- 3) The following note is required by the Broward County Surveyor: Pursuant to Chapter 177.031, subsection (2)(b), Florida Statutes: "In the event of cable television services, installation, maintenance, and operation of cable television services, provided, however, no such construction, installation, maintenance, and operation of cable television services shall interfere with the facilities and services of an electric, telephone, gas, or other public utility. In the event of a cable television company damages the facilities of a public utility, it shall be solely responsible for the damages. This note does not apply to private residences granted to or obtained by the applicant. Such construction, installation, maintenance, and operation shall comply with the National Electric Safety Code as adopted by the Florida Public Service Commission."
- 4) This plat is restricted to 44 single-family detached units.

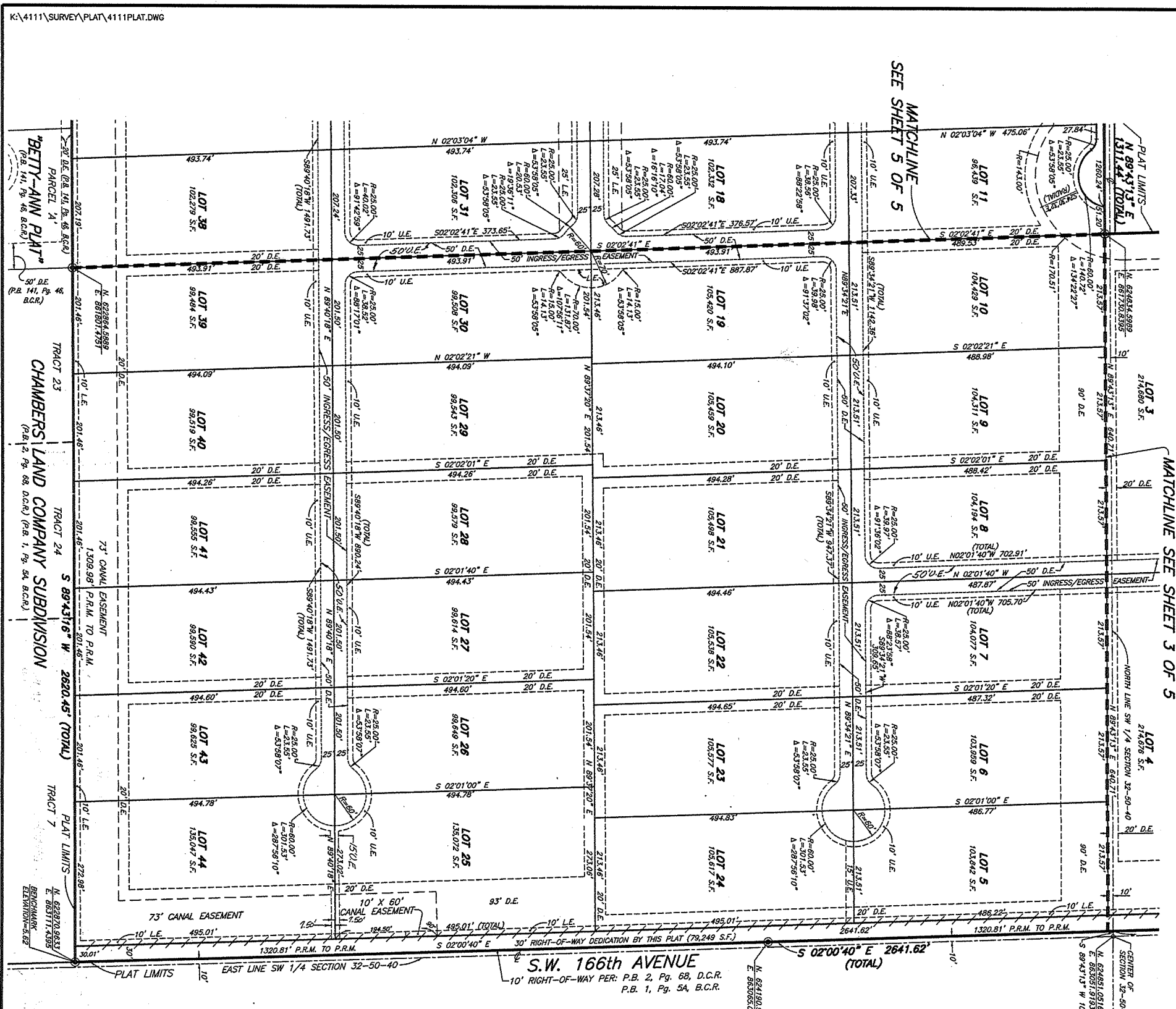
PLAT RESTRICTIONS:

This note is required by Chapter 5, Article IX, Broward County Code of Ordinances, and may be amended by approval of the Broward County Board of County Commissioners:
 The notation and any amendments thereto are solely indicating the approved development level for property located within the plat and do not operate as a restriction in favor of any property owner including an owner or owners of property within this plat who took title to the property with reference to this plat.

SURVEYOR'S NOTES:

Benchmark elevations refer to the National Geodetic Vertical Datum (NGVD) of 1929. Benchmark of origin: Broward County Benchmark No. 3791. Railroad spike in pavement, 15.3 feet west of the east edge of pavement of SW 166th Ave., and 18 feet northeast of a wood power pole and 55 feet southwest of a fire plug at Stirling Road. Elevation = 7.63 feet.

NOTICE: This plat, as recorded in its graphic form, is the official depiction of the subdivided lands described herein and will in no circumstances be deemed to be a warranty of any kind, whether written or oral, by the surveyor. The plat may be amended by a subsequent plat recorded on this plat that may be found in the public records of this County.



- LEGEND:**
- ⊕ Denotes Centerline
 - B.C.R. Denotes Broward County Records
 - D.C.R. Denotes Dade County Records
 - O.R.B. Denotes Official Records Book
 - R Denotes Delta (Central Angle)
 - L Denotes Length
 - ⊙ Denotes Set Permanent Reference Monument (PRM) and one stamped PRM LB 5810
 - ⊕ Denotes Non-Vehicular Access Line
 - S.F. Denotes Square Feet
 - P.F. Denotes Plat Foot Book
 - Fig. Denotes Figure
 - D.E. Denotes Ditch/Grass Easement
 - U.E. Denotes Utility Easement
 - L.E. Denotes Landscape Easement

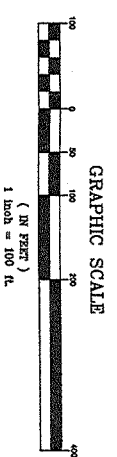
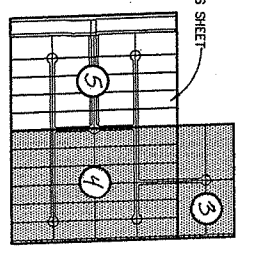
CONSULTANTS

Prepared By:
 David E. Rolak
 2001 TURN CENTRAL BLVD NORTH
 SUITE 200
 POKYANO BEACH, FLORIDA 33444
 (954) 974-2200

PLANNER:
 SANDY TORRES
 LANDMARK RANCH ESTATES

LANDMARK RANCH ESTATES

A REPLAT OF PORTIONS OF
CHAMBERS LAND COMPANY SUBDIVISION
OF SECTION 32, TOWNSHIP 50 SOUTH, RANGE 40 EAST
(P.B. 2, PG. 68, D.C.R.; P.B. 1, PG. 5A, B.C.R.)
TOWN OF SOUTHWEST RANCHES
BROWARD COUNTY, FLORIDA
NOVEMBER 2000



COUNTY NOTES:

- 1) If a building permit for a principal building (excluding dry models, sales and construction offices) and (10) years of occupancy are not issued by October 16, 2000, the applicant shall file a plat with the County for the building. If the County's finding of occupancy shall expire and no additional building permits shall be issued until such time as Broward County makes a subsequent finding that the application satisfies the adequacy requirements set forth within the Broward County Land Development Code. The owner of the property shall be responsible for providing evidence to Broward County that the property complies with the adequacy requirements set forth within this requirement within the above referenced time frame; and/or
- 2) If project water, sewer lines, drainage and the rock base for internal roads are not installed by October 16, 2000, which date is five (5) years from the date of approval of this plat by Broward County, then all building permits shall be suspended until such time as Broward County makes a subsequent finding that the application satisfies the adequacy requirements set forth within the Broward County Land Development Code. This requirement may be satisfied for a phase of the project, provided a phasing plan has been approved by Broward County. The owner of the property shall be responsible for providing evidence to Broward County that the property complies with the adequacy requirements set forth within this requirement within the above referenced time frame.
- 3) The following note is required by the Broward County Surveyor pursuant to Chapter 177.091, subsection (2B), Florida Statutes. Platred utility easements are also easements for the construction, installation, maintenance, and operation of electric, gas, telephone, cable television, and other utility lines, and operation, installation, maintenance, and operation of cable television services shall interfere with the facilities and services of an electric, telephone, gas, or other public utility. In the event a cable television company damages the facilities of a public utility, it shall be solely responsible for the damages. This note does not apply to private easements granted to or obtained by a particular electric, telephone, gas, or other public utility. Such construction, installation, maintenance, and operation shall comply with the applicable Florida Public Safety Code as adopted by the Florida Public Service Commission.

PLAT RESTRICTIONS:

- 4) This plat is restricted to 44 single-family detached units.

This note is required by Chapter 5, Article IX, Broward County Code of Ordinances, and may be amended by approval of the Broward County Board of County Commissioners.

SURVEYOR'S NOTES:

Benchmark elevations refer to the National Geodetic Vertical Datum (NGVD) of 1929. Benchmark of origin: Broward County Benchmark No. 3791. Railroad spike in pavement, 15.3 feet west of the east edge of pavement of SW 166th Ave., and 18 feet northeast of a wood power pole and 55 feet southwest of a the plug at Stirling Road. Elevation = 7.63 feet.

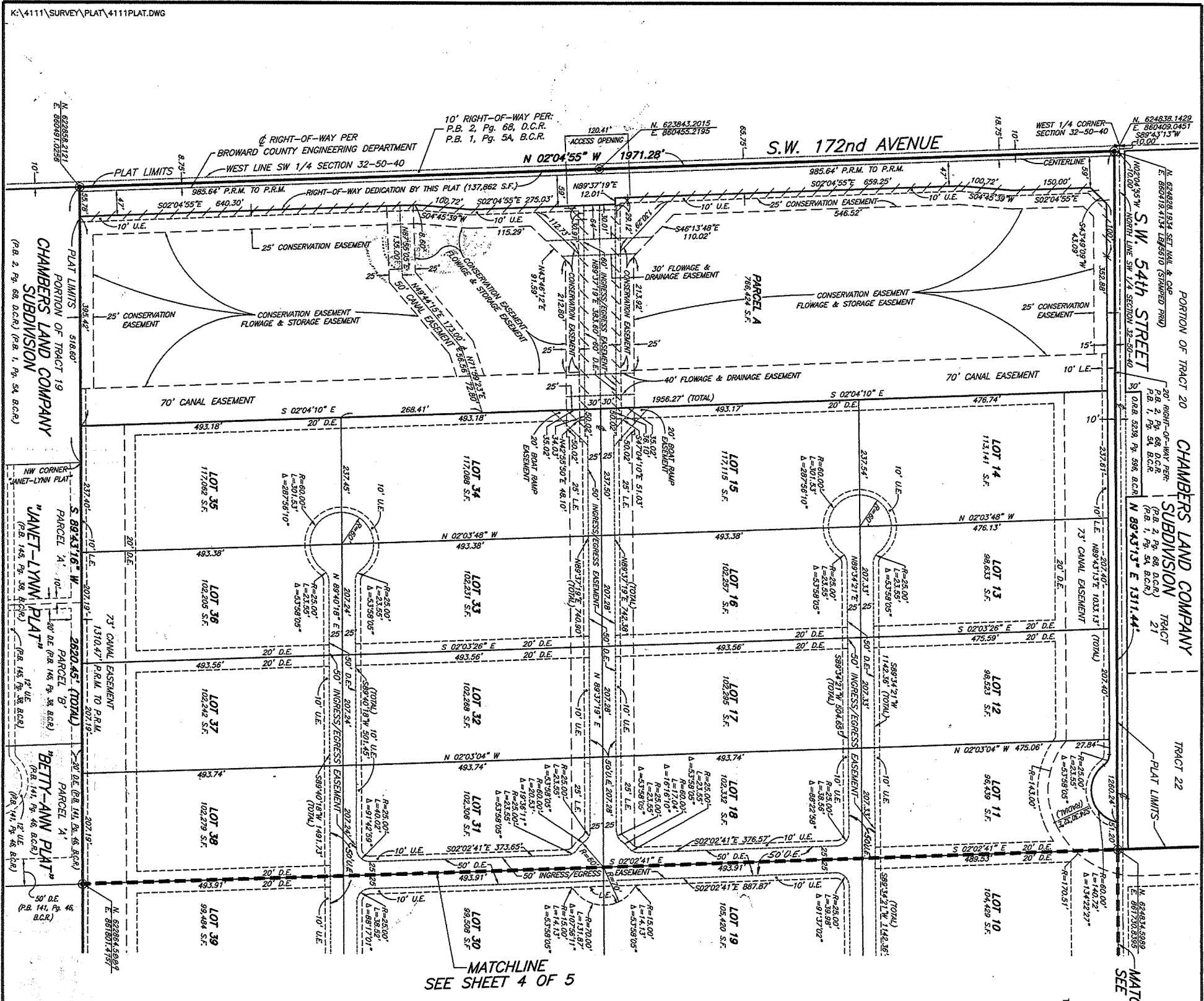
The bearings and state plane coordinates shown on this plat are based on the North American Datum of 1983. The bearings and distances shown on the STONER / KEITH RESURVEY NO. II of Township 50 South, Range 40 East, as recorded in Miscellaneous Plat Book 4, Page 21 of the Public Records of Broward County, Florida, and as transformed to the North American Datum of 1983, with the 1990 adjustment. Reference bearing of North 02°04'55" West, along the West line of the Southwest 1/4 of Section 32, Township 50 South, Range 40 East.

NOTICE: This plat, as recorded in its graphic form, is the official depiction of the subdivided lands described herein and will in no circumstances be supported in authority by any other graphic or digital form of the plat. There may be additional restrictions that are not recorded on this plat that may be found in the public records of this County.

LEGEND:

- ⊕ Denotes Centerline
- B.C.R. Denotes Broward County Records
- D.C.R. Denotes Dade County Records
- O.R.B. Denotes Official Records Book
- R Denotes Radius
- L Denotes Length
- ⊙ Denotes Set, Permanent Reference Monument
- (P.M.) and are stamped, Reference Monument unless shown otherwise.
- ⊙ Denotes Non-Vehicular Access Line
- S.F. Denotes Square Feet
- P.B. Denotes Plat Book
- Pg. Denotes Page
- D.E. Denotes Dedication
- D.E. Denotes Easement
- L.E. Denotes Landscape Easement

5th **David & Robert**
Surveyors & Planners
CONSULTANTS
220 YORK CENTRAL BLVD. NORTH
FORT LAUDERDALE, FLORIDA 33304
(561) 974-2200
LANDSCAPE ARCHITECTS ENVIRONMENTAL CONSULTANTS PLANNERS



K:\4111\SURVEY\PLAT\4111PLAT.DWG
CHAMBERS LAND COMPANY
SUBDIVISION
PORTION OF TRACT 19
CHAMBERS LAND COMPANY
SUBDIVISION
TRACT 20
CHAMBERS LAND COMPANY
SUBDIVISION
TRACT 21
TRACT 22

Prepared By and Return To:

South Broward Drainage District
6591 S.W. 160th Ave.
Southwest Ranches, FL 33331

Folio N° 504032160040, 504032160050, 504032160060

**DRAINAGE, FLOWAGE AND STORAGE EASEMENT
(LANDMARK RANCH ESTATES)**

THIS DRAINAGE, FLOWAGE AND STORAGE EASEMENT is granted this ____ day of _____, 20____, by _____, whose address is _____, hereinafter referred to as "Grantor", to **SOUTH BROWARD DRAINAGE DISTRICT**, a political subdivision of the State of Florida, located at 6591 Southwest 160th Avenue, Southwest Ranches, Florida 33331, hereinafter referred to as "District".

W I T N E S S E T H:

That the Grantor, for and in consideration of the sum of ten dollars (\$10.00) and other good and valuable consideration in hand paid by District, the receipt whereof is hereby acknowledged, does hereby grant and convey

(1) To District, its successors and assigns, a perpetual and non-exclusive Drainage, Flowage and Storage Easement for the construction and maintenance of a lake and for drainage, flowage and storage of stormwater together with any necessary appurtenances incidental and necessary thereto, over, across and through the real property described in Exhibit "A" attached hereto and made a part hereof Drainage, Flowage and Storage Easement Area ("Easement Area"), together with free ingress, egress and regress across said Easement Area for the purpose of constructing, maintaining and repairing the drainage system and appurtenances contained therein.

(2) Although the Drainage, Flowage and Storage Easement granted herein to the District is non-exclusive, should any easements over the same property be granted, subsequent to the date of this Easement, the holder of any such subsequent easement shall be required to obtain approval from the District and for the use of the Easement Areas. Such approval by the District and shall not be unreasonably withheld or denied.

(3) Grantor acknowledges that Grantor and Grantor's successors and assigns shall be responsible for construction and maintenance of the Easement Area constructed within the Easement and that District shall have the right but not the obligation to maintain said Easement Area.

(4) Grantor further acknowledges that in the event the District incurs any expenses in maintaining or repairing the Easement Area within the Easement, Grantor and Grantor's successors and assigns shall reimburse District for said expenses including attorney's fees and costs to collect said expenses. However, before incurring any expenses, except in an emergency, District shall provide written notice to Grantor and Grantor's successors and assigns at least five (5) working days prior to performing any work to maintain or repair said drainage facilities. During this period of time, Grantor and Grantor's successors and assigns may perform the work proposed by District or notify District that Grantor will perform said work to District's requirements.

IN WITNESS WHEREOF, Grantor has caused these presents to be signed in its name by its proper officers, the day and year first above written.

Signed, sealed and delivered
in the presence of:

“Grantor”

Witness Signature †

BY:

Witness Printed Name

Witness Signature †

Witness Printed Name †

STATE OF FLORIDA)
) §
COUNTY OF BROWARD)

The foregoing Drainage, Flowage and Storage Easement was acknowledged before me this _____ day of _____, 20____ by _____, as Grantor, who (is personally known to me) or (has produced _____ as identification).

Witness my hand and official seal in the county and state last aforesaid this _____ day of _____, 20____.

[NOTARY SEAL, STAMP]

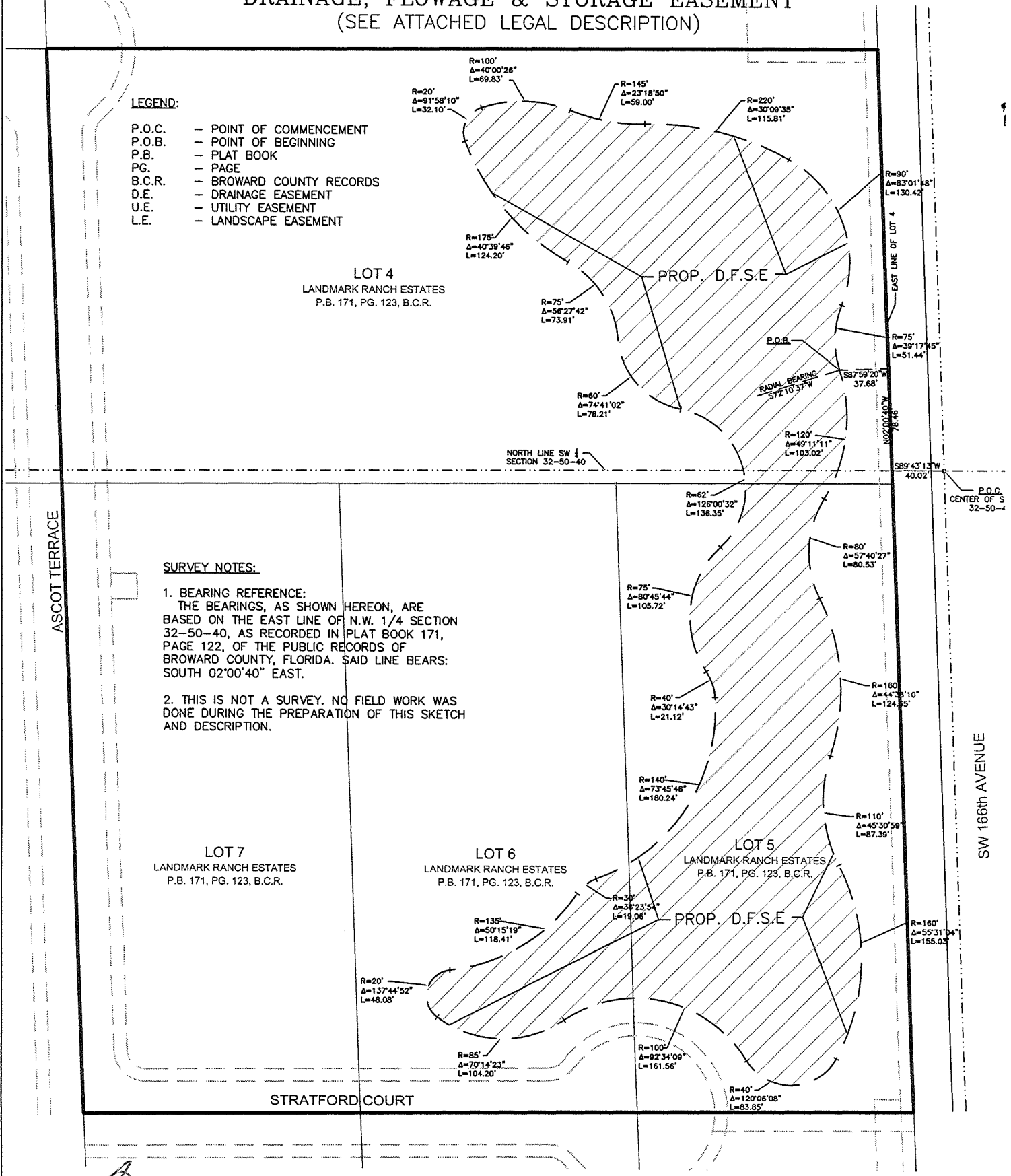
NOTARY PUBLIC



- SKETCH AND DESCRIPTION -
 NOTE: THIS IS NOT A SURVEY.
 DRAINAGE, FLOWAGE & STORAGE EASEMENT
 (SEE ATTACHED LEGAL DESCRIPTION)

LEGEND:

- P.O.C. - POINT OF COMMENCEMENT
- P.O.B. - POINT OF BEGINNING
- P.B. - PLAT BOOK
- PG. - PAGE
- B.C.R. - BROWARD COUNTY RECORDS
- D.E. - DRAINAGE EASEMENT
- U.E. - UTILITY EASEMENT
- L.E. - LANDSCAPE EASEMENT

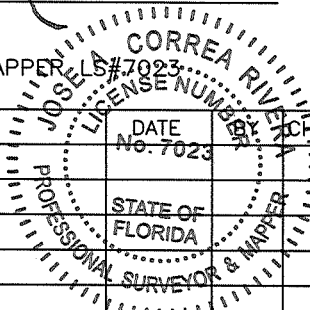


SURVEY NOTES:

1. BEARING REFERENCE:
 THE BEARINGS, AS SHOWN HEREON, ARE BASED ON THE EAST LINE OF N.W. 1/4 SECTION 32-50-40, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. SAID LINE BEARS: SOUTH 02°00'40" EAST.

2. THIS IS NOT A SURVEY. NO FIELD WORK WAS DONE DURING THE PREPARATION OF THIS SKETCH AND DESCRIPTION.

PREPARED BY:
 JOSE A. CORREA RIVERA
 PROFESSIONAL SURVEYOR & MAPPER
 STATE OF FLORIDA



NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

SHEET 1 OF

| UPDATES / REVISIONS | DATE | CHK'D |
|---------------------|--------------------------------|-------|
| | No. 7023 | |
| | STATE OF FLORIDA | |
| | PROFESSIONAL SURVEYOR & MAPPER | |

NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY 1 ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN.

NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC.



CONSULTING ENGINEERS PLANNERS SURVEYORS

LB #7024

5230 SOUTH UNIVERSITY DRIVE, SUITE 104
 DAVIE, FLORIDA 33328
 PHONE: 954-680-6533

— SKETCH AND DESCRIPTION —

NOTE: THIS IS NOT A SURVEY.

DRAINAGE, FLOWAGE & STORAGE EASEMENT
 (SEE ATTACHED SKETCH OF DESCRIPTION)

LEGAL DESCRIPTION — DRAINAGE, FLOWAGE & STORAGE EASEMENT:

A PORTION OF LOTS 4, 5 & 6, "LANDMARK RANCH ESTATES", ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE CENTER OF SECTION 32, TOWNSHIP 50 SOUTH, RANGE 40 EAST; THENCE SOUTH 89°43'13" WEST ALONG THE NORTH LINE OF S.W. ¼ OF SAID SECTION, A DISTANCE OF 40.02 FEET TO A POINT ON THE EAST LINE OF LOT 4 OF SAID "LANDMARK RANCH ESTATES"; THENCE NORTH 02°00'40" WEST, A DISTANCE OF 78.46 FEET; THENCE SOUTH 87°59'20" WEST, A DISTANCE OF 37.68 FEET TO THE POINT OF BEGINNING, SAID POINT ALSO BEING THE POINT OF CURVATURE OF A CIRCULAR CURVE TO THE NORTH WITH A RADIAL BEARING OF SOUTH 72°10'37" WEST AND A RADIUS OF 75 FEET; THENCE NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 39°17'45", A DISTANCE OF 51.44 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 90 FEET; THENCE NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 83°01'48", A DISTANCE OF 130.42 FEET TO A POINT OF TANGENCY OF A COMPOUND CURVE, SAID CURVE HAVING A RADIUS OF 220 FEET; THENCE NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 30°09'35", A DISTANCE OF 115.81 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 145 FEET; THENCE NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 23°18'50", A DISTANCE OF 59.00 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 100 FEET; THENCE WESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 40°00'26", A DISTANCE OF 69.83 FEET TO A POINT OF TANGENCY OF A COMPOUND CURVE, SAID CURVE HAVING A RADIUS OF 20 FEET; THENCE SOUTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 91°58'10", A DISTANCE OF 32.10 FEET TO A POINT OF TANGENCY OF A COMPOUND CURVE, SAID CURVE HAVING A RADIUS OF 175 FEET; THENCE SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 40°39'46", A DISTANCE OF 124.20 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 75 FEET; THENCE SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 56°27'42", A DISTANCE OF 73.91 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 60 FEET; THENCE SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 74°41'02", A DISTANCE OF 78.21 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 62 FEET; THENCE SOUTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 126°00'32", A DISTANCE OF 136.35 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 75 FEET; THENCE SOUTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 80°45'44", A DISTANCE OF 105.72 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 40 FEET; THENCE SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 30°14'43", A DISTANCE OF 21.12 TO A POINT OF TANGENCY OF A COMPOUND CURVE, SAID CURVE HAVING A RADIUS OF 140 FEET; THENCE SOUTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 73°45'46", A DISTANCE OF 180.24 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 30 FEET; THENCE SOUTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 36°23'54", A DISTANCE OF 19.06 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 135 FEET; THENCE SOUTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 50°15'19", A DISTANCE OF 118.41 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 20 FEET; THENCE SOUTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 137°44'52", A DISTANCE OF 48.08 FEET TO A POINT OF TANGENCY OF A COMPOUND CURVE, SAID CURVE HAVING A RADIUS OF 85 FEET; THENCE EASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 70°14'23", A DISTANCE OF 104.20 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 100 FEET; THENCE EASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 92°34'09", A DISTANCE OF 161.56 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 40 FEET; THENCE EASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 120°06'08", A DISTANCE OF 83.85 FEET TO A POINT OF TANGENCY OF A COMPOUND CURVE, SAID CURVE HAVING A RADIUS OF 160 FEET; THENCE NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 55°31'04", A DISTANCE OF 155.03 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 110 FEET; THENCE NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 45°30'59", A DISTANCE OF 87.39 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 160 FEET; THENCE NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 44°38'10", A DISTANCE OF 124.65 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 80 FEET; THENCE NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 57°40'27", A DISTANCE OF 80.53 FEET TO A POINT OF TANGENCY OF A REVERSE CURVE, SAID CURVE HAVING A RADIUS OF 120 FEET; THENCE NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 49°11'11", A DISTANCE OF 103.02 FEET TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF SOUTHWEST RANCHES, BROWARD COUNTY, FLORIDA. CONTAINING 114,822.06 SQUARE FEET (2.64 ACRES) MORE OR LESS.

NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

SHEET 2 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D | NOTE: |
|---------------------|------------------|---------------|--------------------|--|
| | | | | NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN. |
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| | | | | NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC. |
| Job No.: 19024 | Date: 11/27/2019 | Drawn By: BAM | Checked By: J.A.C. | Scale: 1"=20' |

Prepared by and Return to:

South Broward Drainage District
6591 Southwest 160 Avenue
Southwest Ranches, Florida 33331

Folio No: 504032160040

**DRAINAGE EASEMENTS
(LANDMARK RANCH ESTATES LOT 4)**

THIS DRAINAGE EASEMENT is granted this ____ day of _____, 20____, by _____, whose address is _____, hereinafter referred to as "Grantor" to **SOUTH BROWARD DRAINAGE DISTRICT**, a political subdivision of the State of Florida, located at 6591 S.W. 160th Avenue, Southwest Ranches, Florida 33331, hereinafter referred to as "District".

WITNESSETH:

That the Grantor, for and in consideration of the sum of ten dollars (\$10.00) and other good and valuable consideration, the receipt whereof is hereby acknowledged, does hereby grant and convey:

(1) To District, its successors and assigns, perpetual and non-exclusive Drainage Easement for the construction and maintenance of drainage facilities, together with any necessary appurtenances incidental and necessary thereto, over, across and through the real properties described in Exhibit "A", attached hereto and made a part hereof ("Drainage Easement Area"), together with free ingress and egress across said Drainage Easement Area for the purpose of constructing, maintaining and repairing the drainage system and appurtenances contained therein.

(2) Grantor acknowledges that the easements granted herein are non-exclusive, and should any easements over the same property be granted, subsequent to the date of this easement, the holder of any such subsequent easements shall be required to obtain approval from the District for the use of any of the Drainage Easement Area.

(3) The rights granted herein to the District may be released or modified by a written, recordable release or modification approved by the Grantor and executed by the District.

(4) No improvements, trees, landscaping or encroachments including utilities shall be placed within the Drainage Easement Area without the approval of and a permit from the District.

(5) Grantor acknowledges that Grantor and Grantor's successors and assigns shall be responsible for construction and maintenance of all drainage facilities constructed within the Drainage Easement Areas and that District shall have the right but not the obligation to maintain said drainage facilities.

(6) Grantor further acknowledges that in the event the District incurs any expenses in maintaining or repairing the drainage facilities within the Drainage Easement Area, Grantor and Grantors successors and assigns shall reimburse District for said expenses including attorney's fees and costs to collect said expenses.

However, before incurring any expenses, except in an emergency, District shall provide written

notice to Grantor at least five (5) working days prior to performing any work to maintain or repair said drainage facilities. During this period of time, Grantor or Grantor's successors and assigns may perform the work proposed by District or notify District that Grantor will perform said work to District's requirements.

IN WITNESS WHEREOF, said Grantor has caused these presents to be signed in its name by its proper officer(s), the day and year above written.

Signed, sealed and delivered
in the presence of:

"Grantor"

Witness Signature †

Witness Printed Name †

BY: _____

Witness Signature †

Witness Printed Name †

STATE OF)
) §
COUNTY OF)

The foregoing Drainage Easement is acknowledged before me this ____ day of _____, 20__ by _____ who (is personally known to me) or (has produced _____ as identification).

Witness my hand and official seal in the county and state last aforesaid this ____ day of _____, 20__.

[NOTARY SEAL AND STAMP]

NOTARY PUBLIC SIGNATURE

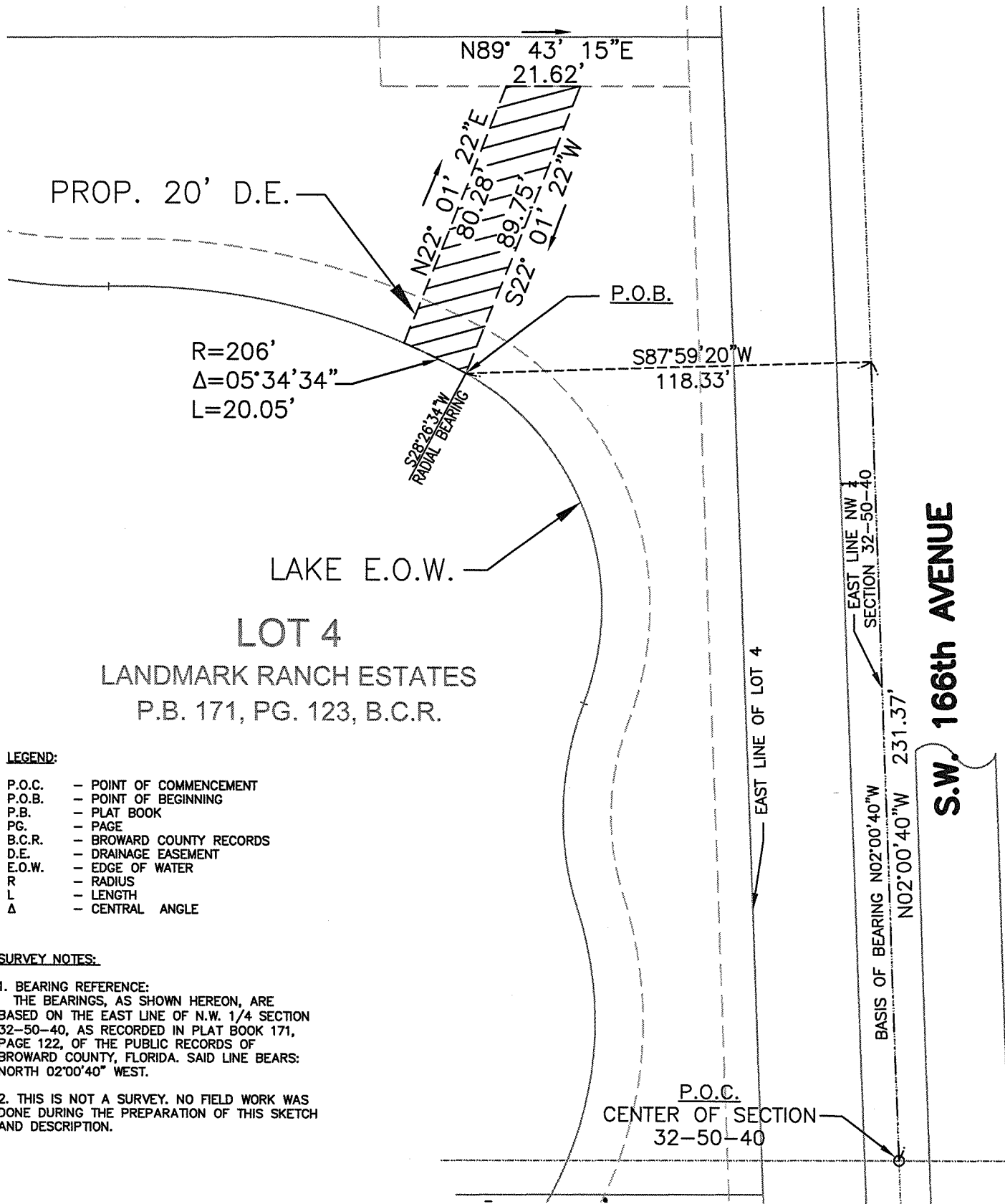


- SKETCH AND DESCRIPTION -

NOTE: THIS IS NOT A SURVEY.

DRAINAGE EASEMENT

(SEE ATTACHED LEGAL DESCRIPTION)



LEGEND:

- P.O.C. - POINT OF COMMENCEMENT
- P.O.B. - POINT OF BEGINNING
- P.B. - PLAT BOOK
- PG. - PAGE
- B.C.R. - BROWARD COUNTY RECORDS
- D.E. - DRAINAGE EASEMENT
- E.O.W. - EDGE OF WATER
- R - RADIUS
- L - LENGTH
- Δ - CENTRAL ANGLE

SURVEY NOTES:

1. BEARING REFERENCE:
 THE BEARINGS, AS SHOWN HEREON, ARE BASED ON THE EAST LINE OF N.W. 1/4 SECTION 32-50-40, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. SAID LINE BEARS: NORTH 02°00'40" WEST.
2. THIS IS NOT A SURVEY. NO FIELD WORK WAS DONE DURING THE PREPARATION OF THIS SKETCH AND DESCRIPTION.

PREPARED BY:
 JOSE A. CORREA RIVERA
 PROFESSIONAL SURVEYOR & MAPPER LS#7023
 STATE OF FLORIDA

NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

| UPDATES / REVISIONS | DATE | BY | CHK'D |
|---------------------|------|----|-------|
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NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC.

Prepared by and Return to:

South Broward Drainage District
6591 Southwest 160 Avenue
Southwest Ranches, Florida 33331

Folio No: 504032160050

**DRAINAGE EASEMENTS
(LANDMARK RANCH ESTATES LOT 5)**

THIS DRAINAGE EASEMENT is granted this ____ day of _____, 20____, by _____, whose address is _____, hereinafter referred to as "Grantor" to **SOUTH BROWARD DRAINAGE DISTRICT**, a political subdivision of the State of Florida, located at 6591 S.W. 160th Avenue, Southwest Ranches, Florida 33331, hereinafter referred to as "District".

WITNESSETH:

That the Grantor, for and in consideration of the sum of ten dollars (\$10.00) and other good and valuable consideration, the receipt whereof is hereby acknowledged, does hereby grant and convey:

(1) To District, its successors and assigns, perpetual and non-exclusive Drainage Easement for the construction and maintenance of drainage facilities, together with any necessary appurtenances incidental and necessary thereto, over, across and through the real properties described in Exhibit "A", attached hereto and made a part hereof ("Drainage Easement Area"), together with free ingress and egress across said Drainage Easement Area for the purpose of constructing, maintaining and repairing the drainage system and appurtenances contained therein.

(2) Grantor acknowledges that the easements granted herein are non-exclusive, and should any easements over the same property be granted, subsequent to the date of this easement, the holder of any such subsequent easements shall be required to obtain approval from the District for the use of any of the Drainage Easement Area.

(3) The rights granted herein to the District may be released or modified by a written, recordable release or modification approved by the Grantor and executed by the District.

(4) No improvements, trees, landscaping or encroachments including utilities shall be placed within the Drainage Easement Area without the approval of and a permit from the District.

(5) Grantor acknowledges that Grantor and Grantor's successors and assigns shall be responsible for construction and maintenance of all drainage facilities constructed within the Drainage Easement Areas and that District shall have the right but not the obligation to maintain said drainage facilities.

(6) Grantor further acknowledges that in the event the District incurs any expenses in maintaining or repairing the drainage facilities within the Drainage Easement Area, Grantor and Grantors successors and assigns shall reimburse District for said expenses including attorney's fees and costs to collect said expenses.

However, before incurring any expenses, except in an emergency, District shall provide written



—SKETCH AND DESCRIPTION—

NOTE: THIS IS NOT A SURVEY.

DRAINAGE EASEMENT
 (SEE ATTACHED LEGAL DESCRIPTION)

SURVEY NOTES:

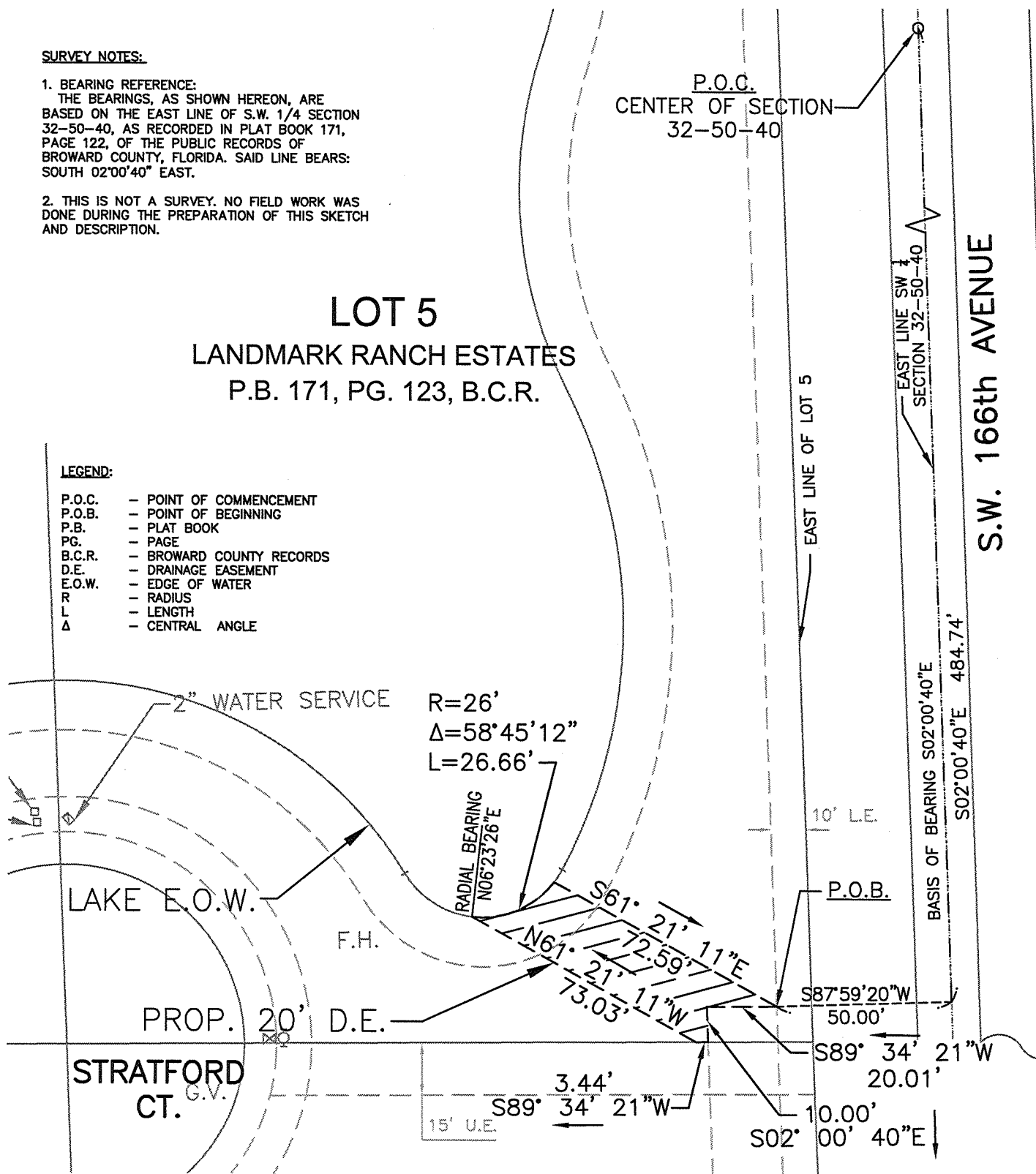
1. BEARING REFERENCE:
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2. THIS IS NOT A SURVEY. NO FIELD WORK WAS DONE DURING THE PREPARATION OF THIS SKETCH AND DESCRIPTION.

LOT 5
LANDMARK RANCH ESTATES
 P.B. 171, PG. 123, B.C.R.

LEGEND:

- P.O.C. — POINT OF COMMENCEMENT
- P.O.B. — POINT OF BEGINNING
- P.B. — PLAT BOOK
- PG. — PAGE
- B.C.R. — BROWARD COUNTY RECORDS
- D.E. — DRAINAGE EASEMENT
- E.O.W. — EDGE OF WATER
- R — RADIUS
- L — LENGTH
- Δ — CENTRAL ANGLE



PREPARED BY:
 JOSE A. CORREA RIVERA
 PROFESSIONAL SURVEYOR & MAPPER LS#7023
 STATE OF FLORIDA

NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

SHEET 1 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D |
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NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC.



CONSULTING ENGINEERS PLANNERS SURVEYORS

LB #7024

5230 SOUTH UNIVERSITY DRIVE, SUITE 104
 DAVIE, FLORIDA 33328
 PHONE: 954-680-6533

—SKETCH AND DESCRIPTION—

NOTE: THIS IS NOT A SURVEY.

DRAINAGE EASEMENT

(SEE ATTACHED SKETCH OF DESCRIPTION)

LEGAL DESCRIPTION:

A PORTION OF LOT "5", "LANDMARK RANCH ESTATES", ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE CENTER OF SECTION 32, TOWNSHIP 50 SOUTH, RANGE 40 EAST; THENCE SOUTH 02°00'40" EAST ALONG THE EAST LINE OF S.W. ¼ OF SAID SECTION, A DISTANCE OF 484.74 FEET; THENCE SOUTH 87°59'20" WEST, A DISTANCE OF 50.00 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 89°34'21" WEST, A DISTANCE OF 20.01 FEET; THENCE SOUTH 02°00'40" EAST, A DISTANCE OF 10.00 FEET; THENCE SOUTH 89°34'21" WEST, A DISTANCE OF 3.44 FEET; THENCE NORTH 61°21'11" WEST, A DISTANCE OF 73.03 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHWESTERLY, HAVING A RADIAL BEARING OF NORTH 06°23'26" EAST; THENCE NORTHEASTERLY ALONG SAID HAVING A RADIUS OF 26.00 FEET; A CENTRAL ANGLE OF 58°45'12" AND A LENGTH OF 26.66 FEET; THENCE SOUTH 61°21'11" EAST, A DISTANCE OF 72.59 FEET TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF DAVIE, BROWARD COUNTY, FLORIDA. CONTAINING 1,315.71 SQUARE FEET (0.03 ACRES) MORE OR LESS.

SHEET 2 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D | NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN. |
|---------------------|----------------|----|------------------|--|
| | | | | NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. MAPPING, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC. |
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| | | | | |
| Job No.: 19024 | Drawn By: JACR | | Date: 12/06/2019 | Scale: NOT TO SCALE |

Prepared by and Return to:

South Broward Drainage District
6591 Southwest 160 Avenue
Southwest Ranches, Florida 33331

Folio No: 504032160060

**DRAINAGE EASEMENTS
(LANDMARK RANCH ESTATES LOT 6)**

THIS DRAINAGE EASEMENT is granted this ____ day of _____, 20____, by _____, whose address is _____, hereinafter referred to as "Grantor" to **SOUTH BROWARD DRAINAGE DISTRICT**, a political subdivision of the State of Florida, located at 6591 S.W. 160th Avenue, Southwest Ranches, Florida 33331, hereinafter referred to as "District".

WITNESSETH:

That the Grantor, for and in consideration of the sum of ten dollars (\$10.00) and other good and valuable consideration, the receipt whereof is hereby acknowledged, does hereby grant and convey:

(1) To District, its successors and assigns, perpetual and non-exclusive Drainage Easement for the construction and maintenance of drainage facilities, together with any necessary appurtenances incidental and necessary thereto, over, across and through the real properties described in Exhibit "A", attached hereto and made a part hereof ("Drainage Easement Area"), together with free ingress and egress across said Drainage Easement Area for the purpose of constructing, maintaining and repairing the drainage system and appurtenances contained therein.

(2) Grantor acknowledges that the easements granted herein are non-exclusive, and should any easements over the same property be granted, subsequent to the date of this easement, the holder of any such subsequent easements shall be required to obtain approval from the District for the use of any of the Drainage Easement Area.

(3) The rights granted herein to the District may be released or modified by a written, recordable release or modification approved by the Grantor and executed by the District.

(4) No improvements, trees, landscaping or encroachments including utilities shall be placed within the Drainage Easement Area without the approval of and a permit from the District.

(5) Grantor acknowledges that Grantor and Grantor's successors and assigns shall be responsible for construction and maintenance of all drainage facilities constructed within the Drainage Easement Areas and that District shall have the right but not the obligation to maintain said drainage facilities.

(6) Grantor further acknowledges that in the event the District incurs any expenses in maintaining or repairing the drainage facilities within the Drainage Easement Area, Grantor and Grantors successors and assigns shall reimburse District for said expenses including attorney's fees and costs to collect said expenses.

However, before incurring any expenses, except in an emergency, District shall provide written

notice to Grantor at least five (5) working days prior to performing any work to maintain or repair said drainage facilities. During this period of time, Grantor or Grantor's successors and assigns may perform the work proposed by District or notify District that Grantor will perform said work to District's requirements.

IN WITNESS WHEREOF, said Grantor has caused these presents to be signed in its name by its proper officer(s), the day and year above written.

Signed, sealed and delivered
in the presence of:

"Grantor"

Witness Signature †

Witness Printed Name †

Witness Signature †

Witness Printed Name †

BY: _____

STATE OF)
) §
COUNTY OF)

The foregoing Drainage Easement is acknowledged before me this ____ day of _____, 20__ by _____ who (is personally known to me) or (has produced _____ as identification).

Witness my hand and official seal in the county and state last aforesaid this ____ day of _____, 20__.

[NOTARY SEAL AND STAMP]

NOTARY PUBLIC SIGNATURE



- SKETCH AND DESCRIPTION -

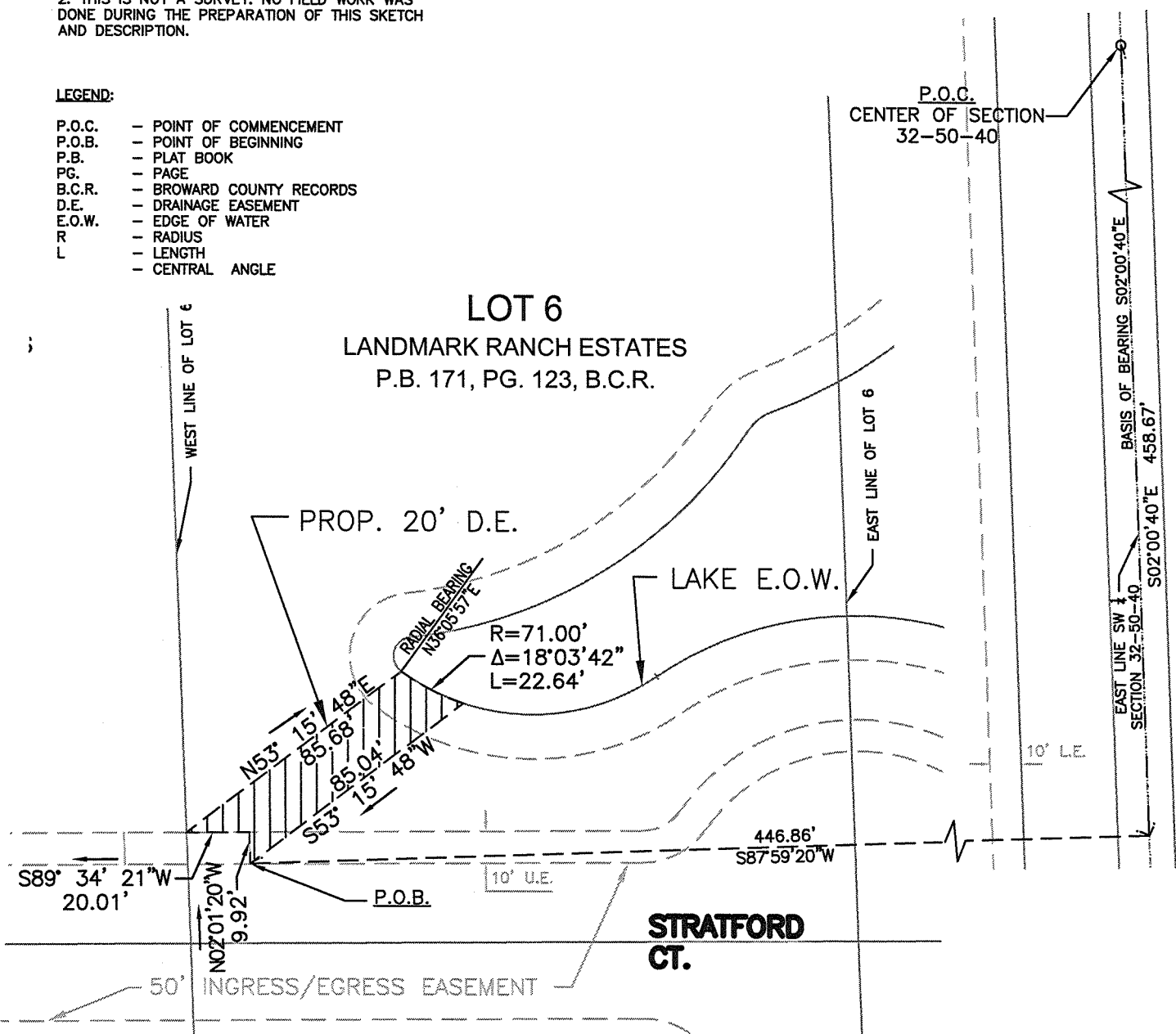
NOTE: THIS IS NOT A SURVEY.
DRAINAGE EASEMENT
 (SEE ATTACHED LEGAL DESCRIPTION)

SURVEY NOTES:

1. BEARING REFERENCE:
 THE BEARINGS, AS SHOWN HEREON, ARE BASED ON THE EAST LINE OF S.W. 1/4 SECTION 32-50-40, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. SAID LINE BEARS: SOUTH 02°00'40" EAST.
2. THIS IS NOT A SURVEY. NO FIELD WORK WAS DONE DURING THE PREPARATION OF THIS SKETCH AND DESCRIPTION.

LEGEND:

- P.O.C. - POINT OF COMMENCEMENT
- P.O.B. - POINT OF BEGINNING
- P.B. - PLAT BOOK
- PG. - PAGE
- B.C.R. - BROWARD COUNTY RECORDS
- D.E. - DRAINAGE EASEMENT
- E.O.W. - EDGE OF WATER
- R - RADIUS
- L - LENGTH
- CENTRAL ANGLE



PREPARED BY:
 JOSE A. CORREA RIVERA
 PROFESSIONAL SURVEYOR & MAPPER LS#7023
 STATE OF FLORIDA

NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

SHEET 1 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D |
|---------------------|------|----|-------|
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| | | | |
| | | | |

NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN.

NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC.



CONSULTING ENGINEERS PLANNERS SURVEYORS

LB #7024

5230 SOUTH UNIVERSITY DRIVE, SUITE 104
 DAVIE, FLORIDA 33328
 PHONE: 954-680-6533

—SKETCH AND DESCRIPTION—

NOTE: THIS IS NOT A SURVEY.

DRAINAGE EASEMENT

(SEE ATTACHED SKETCH OF DESCRIPTION)

LEGAL DESCRIPTION:

A PORTION OF LOT "6", "LANDMARK RANCH ESTATES", ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 171, PAGE 122, OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA. BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE CENTER OF SECTION 32, TOWNSHIP 50 SOUTH, RANGE 40 EAST; THENCE SOUTH 02°00'40" EAST ALONG THE EAST LINE OF S.W. ¼ OF SAID SECTION, A DISTANCE OF 458.67 FEET; THENCE SOUTH 87°59'20" WEST, A DISTANCE OF 446.86 FEET TO THE POINT OF BEGINNING; THENCE NORTH 02°01'20" WEST, A DISTANCE OF 9.92 FEET; THENCE SOUTH 89°34'21" WEST, A DISTANCE OF 20.01 FEET; THENCE NORTH 53°15'48" EAST, A DISTANCE OF 85.68 FEET TO THE POINT OF CURVATURE OF A CIRCULAR CURVE CONCAVE NORTHEASTERLY, SAID CURVE HAVING A RADIAL BEARING OF NORTH 36°05'57" EAST; THENCE SOUTHWESTERLY ALONG SAID CURVE HAVING A RADIUS OF 71.00 FEET; A CENTRAL ANGLE OF 18°03'42" AN ARC LENGTH OF 22.64 FEET; THENCE SOUTH 53°15'48" WEST, A DISTANCE OF 85.04 FEET TO THE POINT OF BEGINNING.

SAID LANDS SITUATE, LYING AND BEING IN THE TOWN OF DAVIE, BROWARD COUNTY, FLORIDA. CONTAINING 1,594.87 SQUARE FEET (0.04 ACRES) MORE OR LESS.

SHEET 2 OF 2

| UPDATES / REVISIONS | DATE | BY | CHK'D | NOTE: |
|---------------------|----------------|----|------------------|--|
| | | | | NOTE: THE UNDERSIGNED AND PILLAR CONSULTANTS, INC. MAKE NO REPRESENTATIONS OR GUARANTEES AS TO THE COMPLETENESS OF THE INFORMATION REFLECTED HEREON PERTAINING TO EASEMENTS, RIGHTS-OF-WAY, SET-BACK LINES, RESERVATIONS, AGREEMENTS OR OTHER MATTERS OF RECORD. THIS INSTRUMENT IS INTENDED TO REFLECT OR SET FORTH ONLY THOSE ITEMS SHOWN IN THE REFERENCES ABOVE. PILLAR CONSULTANTS, INC. DID NOT RESEARCH THE PUBLIC RECORDS FOR MATTERS AFFECTING THE LANDS SHOWN. |
| | | | | NOTE: THIS INSTRUMENT IS THE PROPERTY OF PILLAR CONSULTANTS, INC. MAPPING, INC. AND SHALL NOT BE REPRODUCED IN WHOLE OR IN PART WITHOUT WRITTEN PERMISSION OF PILLAR CONSULTANTS, INC. |
| Job No.: 19024 | Drawn By: JACR | | Date: 12/06/2019 | Scale: NOT TO SCALE |



EXISTING CONDITION

EXISTING DRAINAGE EASEMENT AREA TO BE VACATED: 114,824 SF (2.64 AC.)
 EXISTING VOLUME WITHIN DRY RETENTION AREA: 8.71 AC-FT



PROPOSED CONDITION

PROPOSED DRAINAGE, FLOWAGE & STORAGE EASEMENT AREA: 114,822 SF (2.64 AC.)
 PROPOSED VOLUME WITHIN WET RETENTION AREA (LAKE): 10.98 AC-FT

ets

SHEET TITLE
DRAINAGE EXHIBIT 'A'

SCALE: N.T.S.
 DATE: 11/26/19
 DRAWN BY: TJP
 SHEET No.
EX-A
 19024

**LOTS 4, 5, 6, 7 LANDMARK RANCH ESTATES
 SINGLE FAMILY RESIDENCE**
 CITY OF PLANTATION
 BROWARD COUNTY, FLORIDA

PILLAR CONSULTANTS, INC.

Consulting Engineers, Planners, Surveyors

5230 S. University Drive – Suite 104
 Davie, Florida 33328
 Phone: (954) 680-6533

P.E. # 39461

REVISIONS



DRAINAGE PATTERN EXHIBIT 'B'

SHEET TITLE

SHEET No. **EX-B**
 19024

LOTS 4, 5, 6, 7 LANDMARK RANCH ESTATES
SINGLE FAMILY RESIDENCE
 CITY OF PLANTATION
 BROWARD COUNTY, FLORIDA

P.E. # 39461

PILLAR CONSULTANTS, INC.

Consulting Engineers, Planners, Surveyors

5230 S. University Drive - Suite 104

Davie, Florida 33328

Phone: (954) 680-6533

REVISIONS

MEMORANDUM

DATE: December 12, 2019

TO: South Broward Drainage District Commissioners

FROM: Kevin M. Hart, P.E.
District Director

Subject: Dedication of Underground Utility Easements on SBDD Property to Florida, Power & Light in Order to Bury Overhead Electric Lines

Comments:

South Broward Drainage District (SBDD) received a request from Florida, Power & Light (FPL) to dedicate two Underground Utility Easements on SBDD's property located at 6591 Dykes Road, Southwest Ranches, FL, in order for FPL to bury the existing overhead electric lines. The following easements will be required:

- 10-foot Underground Easement (UE) along the north property line.
- 10' x 15' UE, approximately midway along the north property line, for the placement of a new transformer.
- 10' x 20' UE along the west property line, 367 feet south of the north property line; located just south of the existing City of Sunrise sewage pump station, for the placement of a two new transformers.

The proposed work by FPL will include burying the overhead electric lines that extend along SBDD's north property line. A new above-ground transformer will be installed within the 10' x 15' UE, approximately midway along the north property line. This new above-ground transformer will replace the existing FPL transformer located on the power pole at this location.

SBDD's electric lines from the existing transformer to the administration building and to the older maintenance garage are already buried, and will be connected to FPL's new above-ground transformer.

There will two (2) new above-ground transformers installed within the 10' x 20' UE along the west property line, just south of the existing sewage pump station. One transformer will serve the pump station and the second transformer will serve SBDD's new garage building. FPL will install a new underground electric line from the new transformer to the electric meter serving the new maintenance building. The existing service line that extends from the north property line will be abandoned.

The existing poles along the west property line will be removed as these poles only contain electric lines. The section of poles along the north property line that also contain cable and telephone lines will remain in place, as those wire are not being converted to underground at this time.

FPL will be responsible to completely restore SBDD's property to a condition equal to or better than before the work started.

SBDD staff has no objections to the request, subject to FPL reimbursing SBDD for all associated costs (legal costs and plan review costs).

The following documents/sketches are attached to this memo:

- Location Map.
- Standard FPL Underground Easement document
- Sketch and legal description of proposed FPL easement areas.
- Exhibit showing the locations of the easements and the proposed work by FPL.

Financial impacts to this Agenda Item: none, other than SBDD administrative costs.

The request is for SBDD to dedicate Underground Utility Easements to FPL in order for FPL to bury existing overhead electric lines, as indicated on the attached Underground Easement form and further described below.

- **10-foot Underground Easement along the north property line.**
- **10' x 15' Underground Easement approximately midway along the north property line, for the placement of a new transformer.**
- **10' x 20' Underground Easement along the west property line, 367 feet south of the north property line for the placement of two new transformers.**

KH

Attachments

Parcel Information

Folio Number: 514005160010
Owner: SOUTH BROWARD DRAINAGE DISTRICT
Site Address: 6591 SW 160 AVE SOUTHWEST RANCHES FL 33331
Legal: SOUTH BROWARD DRAINAGE DISTRICT 144-12 B TRACT A
Millage Code: 3413
Use Code: 87
Land Value: \$ 2,468,150
Building Value: \$ 1,418,610
Other Value: 0
Total Value: \$ 3,886,760
SOH Capped Value: \$ 3,886,760
Homestead Exempt Amt: \$ 0
WVD Exempt Amt: \$ 0
Other Exempt Amt: \$ 3,886,760
Taxable Value: \$ 0
Sale Date 1:
Sale Price 1: 0
Deed Type 1:



LOCATION MAP
NTS

PROPERTY LOCATION

Work Request No. 8897098

UNDERGROUND EASEMENT (BUSINESS)

This Instrument Prepared By

Sec.5,Twp 51S,Rge 40E

Name: Todd Philipp

Parcel I.D.

Co. Name: Bowman Consulting Group

5140 05 16 0010

Address: 301 SE Ocean Blvd, Suite 301
Stuart, FL 34994

(Maintained by County Appraiser)

The undersigned, in consideration of the payment of \$1.00 and other good and valuable consideration, the adequacy and receipt of which is hereby acknowledged, grant and give to Florida Power & Light Company, its affiliates, licensees, agents, successors, and assigns ("FPL"), a non-exclusive easement forever for the construction, operation and maintenance of underground electric utility facilities (including cables, conduits, appurtenant equipment and appurtenant above-ground equipment) to be installed from time to time; with the right to reconstruct, improve, add to, enlarge, change the voltage as well as the size of, and remove such facilities or any of them within an easement described as follows:

Reserved for Circuit Court

See Exhibit "A" ("Easement Area")

Together with the right to permit any other person, firm, or corporation to attach wires to any facilities hereunder and lay cable and conduit within the Easement Area and to operate the same for communications purposes; the right of ingress and egress to the Easement Area at all times; the right to clear the land and keep it cleared of all trees, undergrowth and other obstructions within the Easement Area; the right to trim and cut and keep trimmed and cut all dead, weak, leaning or dangerous trees or limbs outside of the easement area which might interfere with or fall upon the lines or systems of communications or power transmission or distribution; and further grants, to the fullest extent the undersigned has the power to grant, if at all, the rights hereinabove granted on the Easement Area heretofore described, over, along, under and across the roads, streets or highways adjoining or through said Easement Area.

IN WITNESS WHEREOF, the undersigned has signed and sealed this instrument on _____, 20__.

Signed, sealed and delivered in the presence of:

SOUTH BROWARD DRAINAGE DISTRICT THROUGH ITS BOARD OF COMMISSIONERS

(Witness' Signature)

By: _____

Print Name: _____
(Witness)

Print Name: SCOTT HODGES, CHAIRPERSON

Print Address: 6591 SW 160TH AVE.

SOUTHWEST RANCHES, FL 33331

(Witness' Signature)

By: _____

Print Name: _____
(Witness)

Print Name: ROBERT E. GOGGIN IV, SECRETARY

Print Address: 6591 SW 160TH AVE.

SOUTHWEST RANCHES, FL 33331

STATE OF _____ AND COUNTY OF _____. The foregoing instrument was acknowledged before me this _____ day of _____, 20__, by _____, and _____, who is (are) personally known to me or has (have) produced _____ as identification, and who did (did not) take an oath.

(Type of Identification)

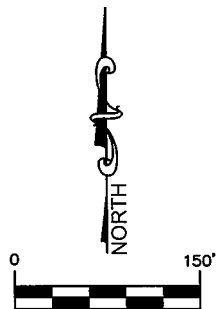
My Commission Expires:

Notary Public, Signature

ID 2

Print Name: _____

**SKETCH AND DESCRIPTION
THIS IS NOT A SURVEY**



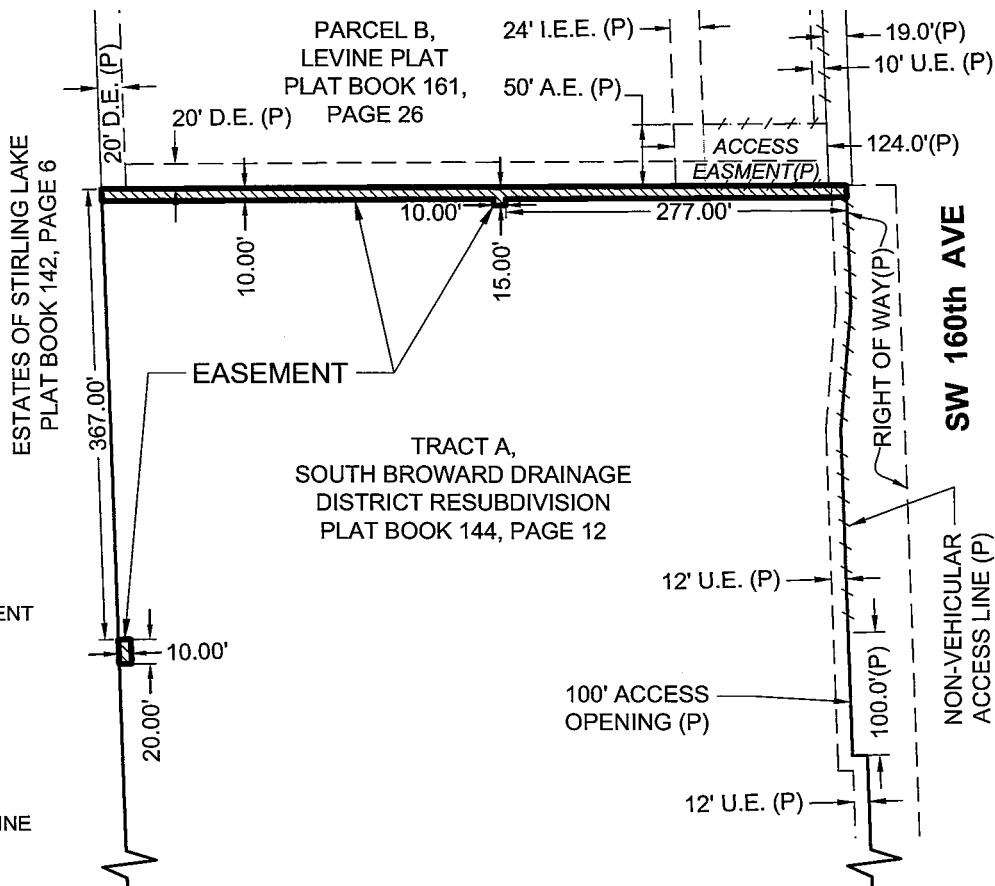
(IN FEET)

1 inch = 150 ft.

THIS MAP IS INTENDED TO
BE DISPLAYED AT A SCALE
OF 1"=150' OR SMALLER

LEGEND

- A.E. = ACCESS EASEMENT
- D.E. = DRAINAGE EASEMENT
- I.E.E. = INGRESS - EGRESS EASEMENT
- LB = LICENSED BUSINESS
- LS = LICENSED SURVEYOR
- LTD. = LIMITED
- NO. = NUMBER
- (P) = PLAT
- U.E. = UTILITY EASEMENT
- = EASEMENT
- = NON-VEHICULAR ACCESS LINE



SURVEYOR'S NOTES:

1. OTHER MATTERS OF RECORD AFFECTING LANDS SHOWN HEREON MAY BE FOUND IN THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

LEGAL DESCRIPTION:

THE NORTHERLY 10.00' OF TRACT A, SOUTH BROWARD DRAINAGE DISTRICT, RECORDED IN PLAT BOOK 144, PAGE 12, BROWARD COUNTY.

TOGETHER WITH;

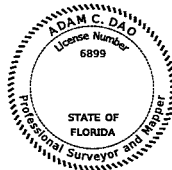
THE SOUTHERLY 5.00' OF THE NORTHERLY 15.00' OF THE WESTERLY 10.00' OF THE EASTERLY 287.00' OF TRACT A, SOUTH BROWARD DRAINAGE DISTRICT, RECORDED IN PLAT BOOK 144, PAGE 12, BROWARD COUNTY

TOGETHER WITH;

THE SOUTHERLY 20.00' OF THE NORTHERLY 387.00' OF THE WESTERLY 10.00' OF TRACT A, SOUTH BROWARD DRAINAGE DISTRICT, RECORDED IN PLAT BOOK 144, PAGE 12, BROWARD COUNTY, FLORIDA.

SURVEYOR'S CERTIFICATION:

I HEREBY CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT THE SKETCH AND DESCRIPTION SHOWN HEREON WAS PREPARED IN ACCORDANCE WITH THE "STANDARDS OF PRACTICE" FOR SURVEYING AND MAPPING IN THE STATE OF FLORIDA AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES.



Digitally signed by
Adam Dao
Date: 2019.12.11
08:53:29 -05'00'

ADAM DAO
PROFESSIONAL SURVEYOR AND MAPPER
FLORIDA LICENSE No. LS - 6899

DATE OF SIGNATURE

NOT VALID WITHOUT ORIGINAL SIGNATURE AND SEAL OR ELECTRONIC SIGNATURE OF A FLORIDA LICENSED SURVEYOR AND MAPPER



Bowman Consulting Group, Ltd., Inc. Phone: (772) 283-1413
301 SE Ocean Blvd. Fax: (772) 220-7881
Stuart, Florida 34994 www.bowmanconsulting.com

© Bowman Consulting Group, Ltd.

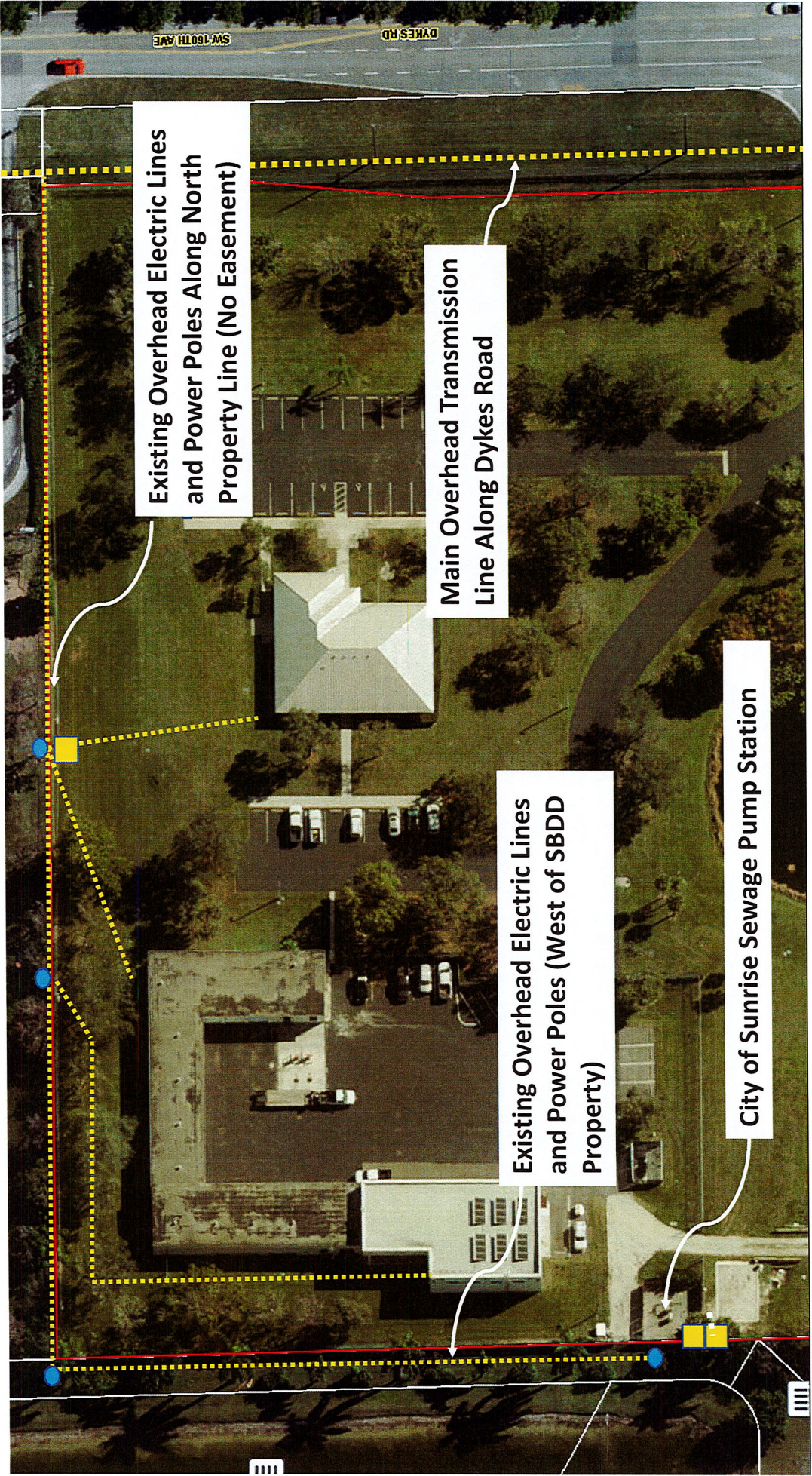
Professional Surveyors and Mappers, Certificate No. LB-8030

**EXHIBIT "A"
FLORIDA POWER AND LIGHT
EASEMENT**

BROWARD COUNTY

FLORIDA

| | | |
|---------------------------|----------------|-----------------------------|
| PROJECT NO. 100207-01-003 | REVISED DATE: | DATE: DEC. 9, 2019 |
| CADD FILE: Exhibit 2_1 | WR NO. 8897098 | SCALE: 1"=150' SHEET 1 OF 1 |

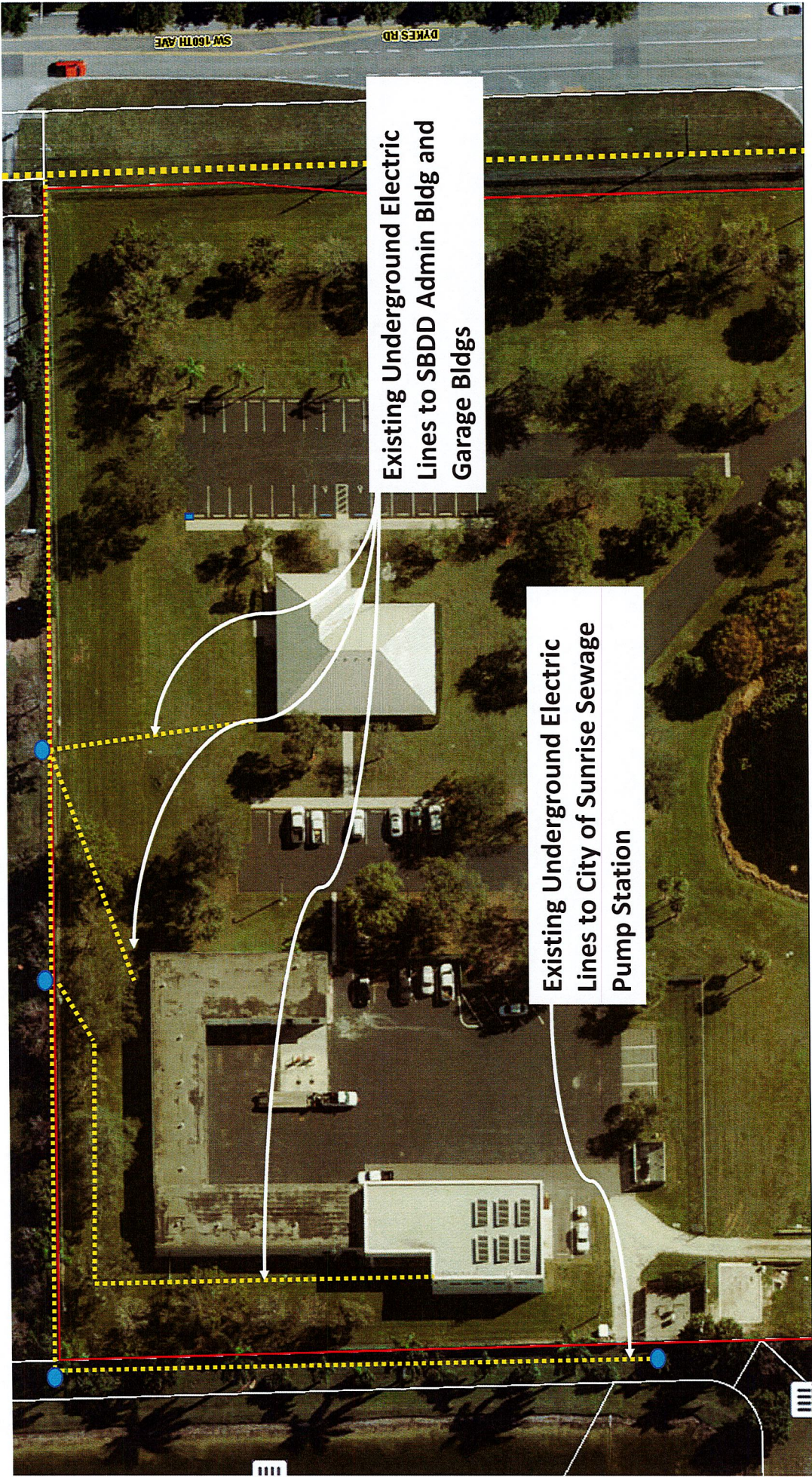


Existing Overhead Electric Lines and Power Poles Along North Property Line (No Easement)

Main Overhead Transmission Line Along Dykes Road

Existing Overhead Electric Lines and Power Poles (West of SBDD Property)

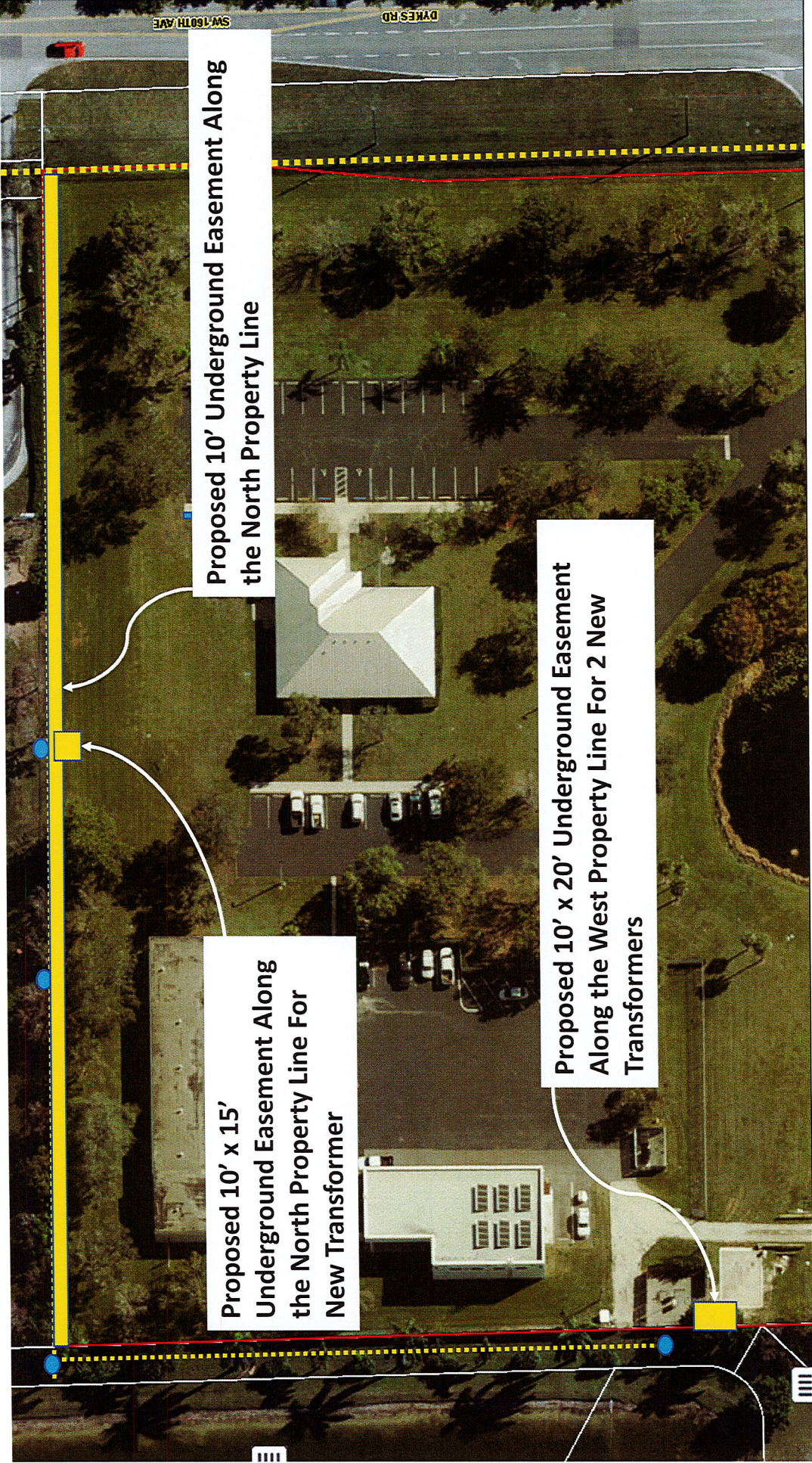
City of Sunrise Sewage Pump Station



Existing Underground Electric Lines to SBDD Admin Bldg and Garage Bldgs

Existing Underground Electric Lines to City of Sunrise Sewage Pump Station





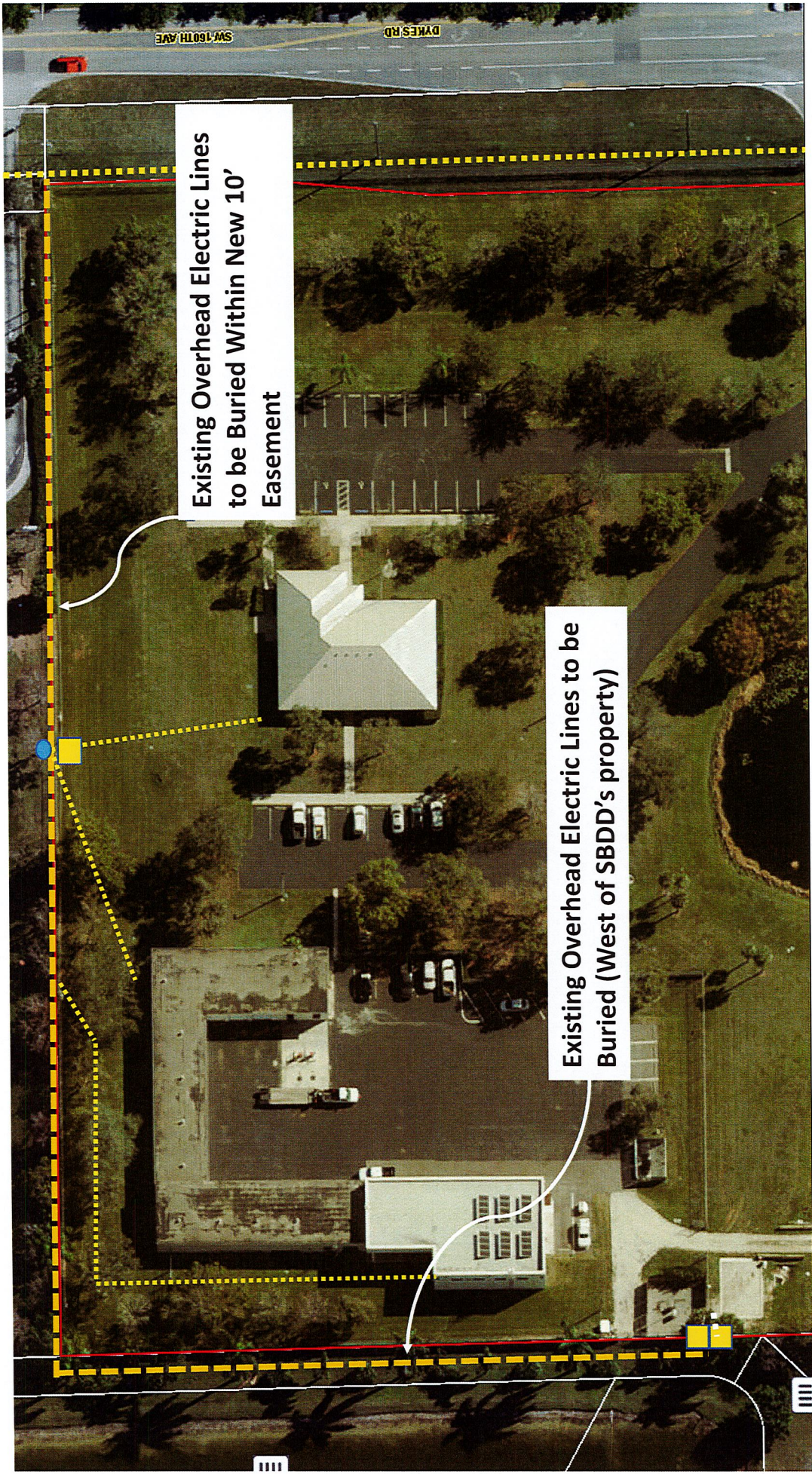
Proposed 10' Underground Easement Along the North Property Line

Proposed 10' x 15' Underground Easement Along the North Property Line For the North Property Line For New Transformer

Proposed 10' x 20' Underground Easement Along the West Property Line For 2 New Transformers

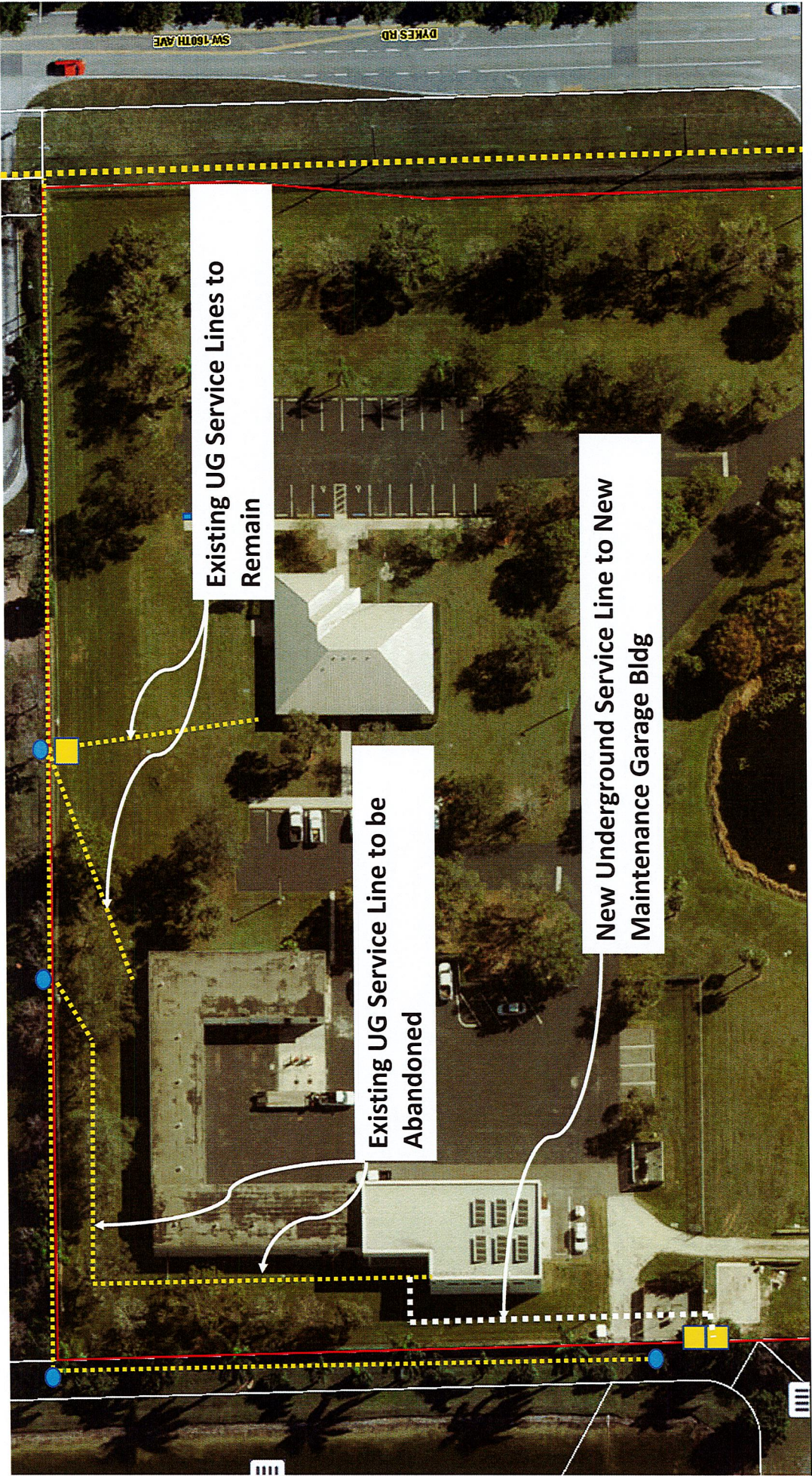
SW 160TH AVE

DAKES RD



**Existing Overhead Electric Lines
to be Buried Within New 10'
Easement**

**Existing Overhead Electric Lines to be
Buried (West of SBDD's property)**



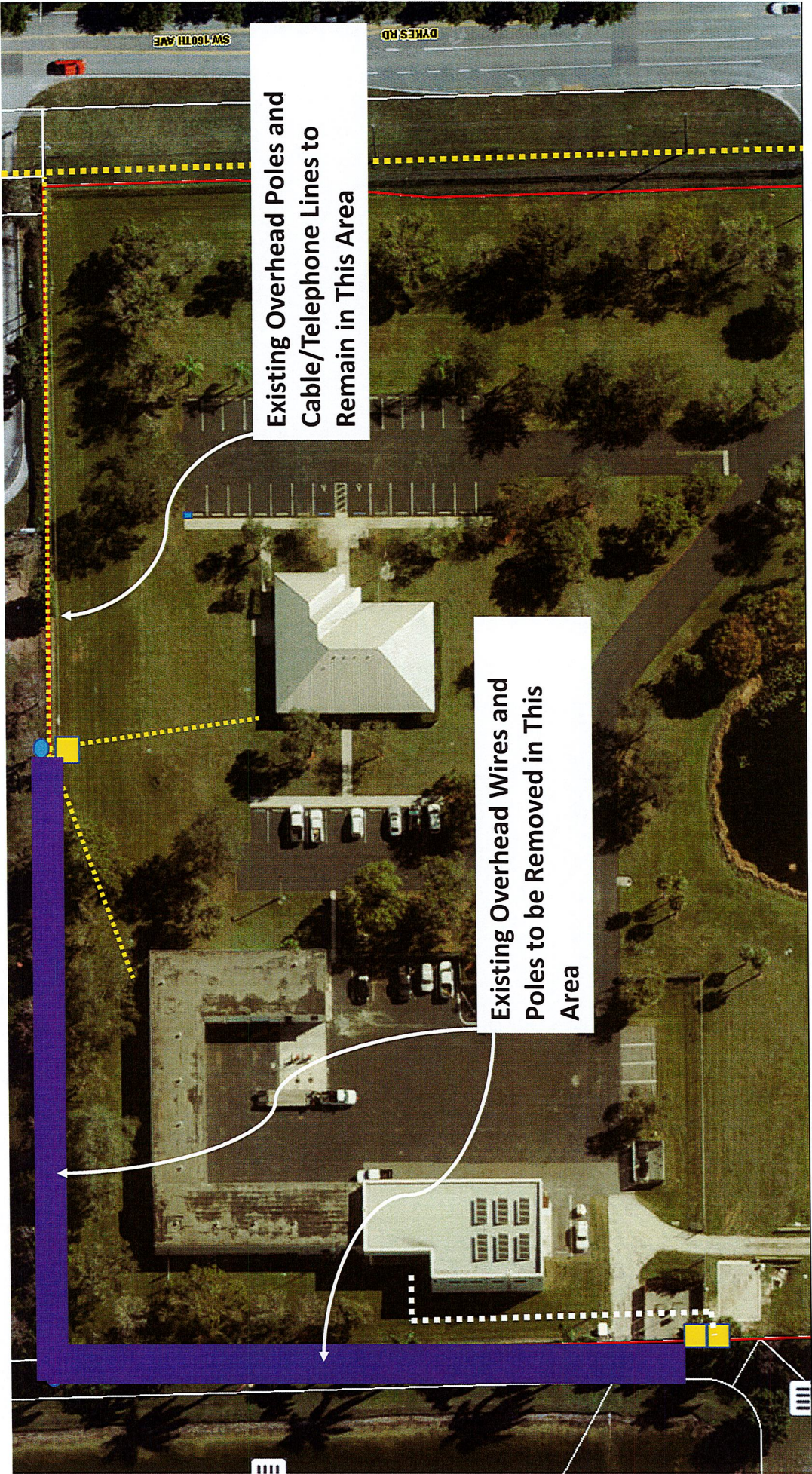
Existing UG Service Lines to Remain

Existing UG Service Line to be Abandoned

New Underground Service Line to New Maintenance Garage Bldg

DYKES RD

SW 160TH AVE



Existing Overhead Poles and
Cable/Telephone Lines to
Remain in This Area

Existing Overhead Wires and
Poles to be Removed in This
Area

SW 190TH AVE

DYKES RD

South Broward Drainage District
Comparative Statement of Revenues and Expenses
General Fund (Budgetary Basis)

| Ordinary Income/Expense | Oct - Nov 19 | Annual Budget | % of Annual Budget |
|--|-------------------|---------------------|--------------------|
| Income | | | |
| 1402 · Maintenance | 309,612.48 | 3,604,117.40 | 8.59% |
| 1404 · Permit Fees | 14,292.00 | 50,000.00 | 28.58% |
| 1405 · 5 Year Recertification Program | 2,690.00 | 40,000.00 | 6.73% |
| 1406 · Residential and Lot Permit Fees | 4,971.50 | 30,000.00 | 16.57% |
| 1407 · Telecommunications Annual Fee | 3,500.00 | 3,500.00 | 100.00% |
| 1408 · Appropriation of Fund Balance | 0.00 | 137,215.55 | 0.00% |
| 1410 · Interest Income | 2,075.38 | 20,000.00 | 10.38% |
| 1416 · Miscellaneous Income | 180,093.20 | 5,000.00 | 3601.86% |
| Total Income | 517,234.56 | 3,889,832.95 | 13.30% |
| Expense | | | |
| 1412 · South Broward Collection Fee | 5,942.12 | 72,082.35 | 8.24% |
| 1414 · Discounts (Early Tax Payments) | 12,506.14 | 129,748.23 | 9.64% |
| 1501 · Administrative - Office | 78,884.65 | 416,956.80 | 18.92% |
| 1503 · Board of Supervisors | 6,300.00 | 37,800.00 | 16.67% |
| 1505 · Field Operations | 96,182.04 | 523,546.30 | 18.37% |
| 1506 · Inspectors/Project Coord. | 51,363.21 | 271,628.85 | 18.91% |
| 1507 · Payroll Taxes - FICA | 18,979.43 | 101,357.29 | 18.73% |
| 1509 · Pension | 28,095.55 | 149,463.13 | 18.80% |
| 1513 · Payroll Other | 47,735.20 | 70,000.00 | 68.19% |
| 1520 · Accounting Fees | 12,500.00 | 23,000.00 | 54.35% |
| 1535 · Engineer/Consult Fees/Spec Proj | 5,330.00 | 30,000.00 | 17.77% |
| 1540 · Legal Fees | 2,937.49 | 60,000.00 | 4.90% |
| 1543 · Legal Fees Special Proj. | 0.00 | 25,000.00 | 0.00% |
| 1544 · Other Expense | 93.50 | 1,000.00 | 9.35% |
| 1550 · Commercial Property Package | 37,783.00 | 40,000.00 | 94.46% |
| 1555 · General/Hazard Liability | 34,834.13 | 36,000.00 | 96.76% |
| 1560 · Group Health, Life & Dental | 44,537.79 | 395,000.00 | 11.28% |
| 1570 · Workers Compensation | 22,315.25 | 25,000.00 | 89.26% |
| 1575 · Advertising | 578.10 | 5,500.00 | 10.51% |
| 1585 · Computer Supplies - Upgrades | 9,155.20 | 10,000.00 | 91.55% |
| 1590 · Dues & Subscriptions | 4,427.00 | 6,000.00 | 73.78% |
| 1600 · FPL - Electric | 2,311.33 | 14,500.00 | 15.94% |
| 1603 · Gas (LP) Auxiliary Power | 0.00 | 5,000.00 | 0.00% |
| 1605 · Janitorial Service | 1,035.00 | 5,600.00 | 18.48% |
| 1610 · Licenses & Fees | 175.00 | 1,100.00 | 15.91% |
| 1615 · Maintenance Contracts | 1,423.86 | 11,200.00 | 12.71% |
| 1620 · Uniforms | 48.00 | 3,800.00 | 1.26% |
| 1625 · Office Supplies - Postage | 298.85 | 6,000.00 | 4.98% |
| 1630 · Payroll Service | 670.72 | 4,500.00 | 14.90% |
| 1635 · Printing - Stationary | 385.76 | 1,800.00 | 21.43% |
| 1640 · Public Records Storage/Filing | 8,857.50 | 15,000.00 | 59.05% |
| 1645 · Telephone - Misc. Communication | 2,455.62 | 16,000.00 | 15.35% |

South Broward Drainage District
Comparative Statement of Revenues and Expenses
General Fund (Budgetary Basis)

| | <u>Oct - Nov 19</u> | <u>Annual Budget</u> | <u>% of Annual Budget</u> |
|--|---------------------|----------------------|---------------------------|
| 1650 · Water & Sewer | 327.58 | 2,500.00 | 13.10% |
| 1655 · Buildings & Grounds | 1,196.99 | 40,000.00 | 2.99% |
| 1660 · Equipment Rental/Outside Svcs. | 213.70 | 5,000.00 | 4.27% |
| 1665 · Equip/Vehic/Boats/Hvy Equip | 4,865.09 | 40,000.00 | 12.16% |
| 1670 · Fuel/Oil/Lubric. (Pump Stat) | 0.00 | 45,000.00 | 0.00% |
| 1675 · Fuel/Oil/Lubric. (Vehic/Equip) | 5,327.52 | 45,000.00 | 11.84% |
| 1677 · Hazardous Mat./Spill Cont. | 25.44 | 5,000.00 | 0.51% |
| 1680 · Janitorial Supplies - Carp. Clg | 98.93 | 1,000.00 | 9.89% |
| 1683 · Hurricane Preparedness Supp. | 0.00 | 1,500.00 | 0.00% |
| 1685 · Landscaping & Mowing | 4,005.36 | 38,000.00 | 10.54% |
| 1690 · Photography - VCR Equip. & Phot | (8.60) | 250.00 | -3.44% |
| 1695 · Pump Stations - Flood Gates | 1,718.46 | 70,000.00 | 2.45% |
| 1700 · Safety/SCUBA - Inspect Equip. | 644.28 | 3,000.00 | 21.48% |
| 1705 · Sanitat. - Exterminating Serv. | 1,489.91 | 18,000.00 | 8.28% |
| 1710 · Small Tools - Shop Supplies | 1,030.31 | 9,000.00 | 11.45% |
| 1715 · Water Recorder/Elev Gge/Telemetry | 207.78 | 6,500.00 | 3.20% |
| 1720 · Canal/Swale Cleaning/Renovation | 41.24 | 30,000.00 | 0.14% |
| 1725 · Culvert Cleaning/Inspection | 2,500.00 | 40,000.00 | 6.25% |
| 1730 · Culvert Repair - Flapper Gates | 0.00 | 50,000.00 | 0.00% |
| 1735 · Endwall Repair - Replace/Upgrd | 0.00 | 5,000.00 | 0.00% |
| 1740 · Erosion Control | 0.00 | 25,000.00 | 0.00% |
| 1745 · Gates/Barrier/Fence/Ramp/Sign | 132.39 | 5,000.00 | 2.65% |
| 1747 · Outfall Structures | 0.00 | 2,000.00 | 0.00% |
| 1750 · Trash Rack/Piling/Tank Upgr. | 0.00 | 10,000.00 | 0.00% |
| 1755 · Tree Removal | 0.00 | 45,000.00 | 0.00% |
| 1765 · Herbicides | 15,843.54 | 310,000.00 | 5.11% |
| 1770 · Triploid Carp/Fsh Guards/Maint | 4,837.50 | 50,000.00 | 9.68% |
| 1775 · Water Testing | 0.00 | 5,000.00 | 0.00% |
| 1780 · Seminars/Meetings/Conferences | 1,281.99 | 9,500.00 | 13.49% |
| 1785 · Equip./Vehicle Replace./Upgrd | 8,399.00 | 50,000.00 | 16.80% |
| 1795 · Capital Improvements | 18,228.00 | 400,000.00 | 4.56% |
| 1797 · Contingency/Misc Expense | 0.00 | 10,000.00 | 0.00% |
| Total Expense | 610,547.85 | 3,889,832.95 | 15.70% |

SOUTH BROWARD DRAINAGE DISTRICT
SUMMARY OF DISTRICT FUNDS
December 10, 2019

SBDD ASSET ACCOUNTS

| Fund | Cash on Hand | Subtotals | Institution | Investment Accounts | Fund Totals | |
|----------------------------------|--------------------|--------------------|-----------------------|---------------------|-----------------|--------------------|
| GENERAL OPERATING ACCOUNT | | | | | | |
| General | \$3,406,424 | \$3,406,424 | Suntrust AdvantageNow | \$193,952 | CD-Bank United | \$3,845,376 |
| | | | | \$245,000 | CD-Legacy Bank | |
| Payroll | \$43,559 | \$43,559 | Suntrust | | | \$43,559 |
| COMMITTED ACCOUNTS | | | | | | |
| Capital Improvements | \$786,643 | \$786,643 | Suntrust Reserve | \$182,000 | CD-TD Bank | \$1,213,643 |
| | | | | \$245,000 | CD-FL Community | |
| Emergency | \$3,240,401 | \$3,240,401 | Suntrust Reserve | | | \$3,240,401 |
| Separation | \$160,668 | \$160,668 | Suntrust Reserve | \$51,048 | CD-Bank United | \$274,716 |
| | | | | \$63,000 | CD-TD Bank | |
| Totals | \$7,637,694 | \$7,637,694 | | \$980,000 | | \$8,617,694 |

SBDD LIABILITY ACCOUNT

| Fund | Cash on Hand | Subtotals | Institution | Investment Accounts | Fund Totals |
|--------------------|--------------|-----------|-----------------|---------------------|--------------------|
| As-Built | \$175,240 | \$175,240 | Suntrust Paying | | \$175,240 |
| FUND TOTALS | | | | | \$8,792,934 |

SBDD INVESTMENT SUMMARY

| Investment | Recommendation | Investment Amount | Interest Rate | Issue Date | Maturity Date |
|-----------------------------|----------------|-------------------|---------------|------------|---------------|
| Legacy Bank | Rollover | \$245,000 | 2.60% | 12/28/2018 | 1/28/2020 |
| TD Bank | | \$245,000 | 2.14% | 2/22/2019 | 2/24/2020 |
| FL Community Bank | | \$245,000 | 2.34% | 2/25/2019 | 2/25/2020 |
| Bank United | | \$245,000 | 2.55% | 1/4/2019 | 4/4/2020 |
| TOTAL OF INVESTMENTS | | \$980,000 | | | |

| Jan-20 | Feb-20 | Apr-20 |
|-----------|-----------|-----------|
| \$245,000 | \$490,000 | \$245,000 |