The Crossroads of South Florida,
We envision a sustainable economy, Let Us Grow Together

CITY OF SOUTH BAY

CITY COMMISSION AGENDA

CITY HALL CHAMBER

TUESDAY, JULY 18, 2023

335 SW 2ND Avenue
South Bay, FL 33493
www.southbaycity.com
Phone: 561-996-6751 Fax: 561-996-7950

Mayor:	**Joe Kyles Sr.**
Vice Mayor:	**Betty Barnard**
Commissioner:	**Esther Berry**
Commissioner:	**Taranza McKelvin**
Commissioner:	**Albert L. Polk**
City Manager:	**Leondrae D. Camel**
City Attorney:	**Burnadette Norris-Weeks**

City Clerk: **Vicky Del Bosquez**

RULES OF PROCEDURE

WHO MAY SPEAK

Meetings of the City Commission are open to the public. They are not; however, public forums. Any resident who wishes to address the commission on any subject within the scope of the Commission's authority may do so, providing it is accomplished in an orderly manner and in accordance with the procedures outlined below.

SPEAKING ON AGENDA ITEM

I. **Consent Agenda Item** – These are items, which the Commission does not need to discuss individually, and which are voted on as a group. Any Commissioner who wishes to discuss any individual item on the consent agenda may request the Mayor to pull such item from the consent agenda. Those items pulled will be discussed and voted upon individually.

II. **Regular Agenda Items** – These are items, which the Commission will discuss individually in the order listed on the agenda. By majority vote, the City Commission may permit any person to be heard on an item at a non-public hearing.

III. **Public Hearing Items** – This portion of the agenda is to obtain input from the public on some ordinances, resolutions and zoning applications. The chair will permit any person to be heard on the item during formal public hearings.

SPEAKING ON SUBJECTS NOT ON THE AGENDA

Any resident may address the Commission on any items pertaining to City business during the Opportunity for the Public to Address the Commission portion of the agenda. Persons wishing to speak must sign in with the City Clerk before the start of the meeting.

ADDRESSING THE COMMISSION: MANNER AND TIME

By majority vote the City Commission may invite citizen discussion on any agenda item. In every case where a citizen is recognized by the Mayor to discuss an agenda item, the citizen shall step to the podium/microphone, state his or her name and address for the benefit of the city clerk, identify any group or organization he or she represents and shall then succinctly state his or her position regarding the item before the city commission. Any question, shall be related to the business of the City and deemed appropriate by the Mayor, shall be directed to the Mayor and the Mayor shall then re-direct the question to the appropriate Commissioner or City Staff to answer the citizen question which shall be related to the business of the City.

All comments or questions of the public are to be directed to the Mayor as presiding officer only. There shall be no cross conversations or questions of any other persons. The length of time each individual may speak should be limited in the interest or order and conduct of the business at hand. Comments to the Commission by individual citizens shall be limited to three (3) minutes during the citizens request period. The City clerk shall be charged with the responsibility of notifying each citizen thirty (30) seconds before said time shall elapse and when said time limit has expired.

APPEALS

If a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

DECORUM

If a member of the audience becomes unruly, the Mayor has the right to require the person to leave the room. If a crowd becomes unruly, the Mayor may recess or adjourn the meeting.

PLEASE SILENCE ALL CELL PHONES AND PAGERS

CONTACT INFORMATION

If anyone has questions or comments about anything on the meeting agenda, please contact the City Manager at 561-996-6751.

AMERICANS WITH DISABILITY ACT

In accordance with the Americans with Disability Act and Florida Statute 286.26, persons with disabilities needing special accommodations to participate in this proceeding should contact the city clerk no later than three (3) days prior to the meeting at 561-996-6751 for assistance.

CITY OF SOUTH BAY

CITY COMMISSION WORKSHOP

CITY HALL CHAMBER

TUESDAY, JULY 18, 2023

6:30 PM

NOTICE: If any person decides to appeal any decision of the City Commission at this meeting, he/she will need a record of the proceedings and for that purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based, pursuant to F.S. 286.01055. The City of South Bay does not prepare or provide such records.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **DISCUSSION**
   a. Agenda Items
4. **ADJOURNMENT**

CITY OF SOUTH BAY

REGULAR CITY MEETING AGENDA

CITY HALL CHAMBER

TUESDAY, JULY 18, 2023

7:00 PM

NOTICE: If any person decides to appeal any decision of the City Commission at this meeting, he/she will need a record of the proceedings and for that purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based, pursuant to F.S. 286.01055. The City of South Bay does not prepare or provide such records.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodations in order to participate in this proceeding are entitled to the provision of certain assistance at no cost. Please call the City Clerk's Office at 561-996-6751 no later than 2 days prior to the hearing if this assistance is required. For hearing impaired assistance, please call the Florida Relay Service Numbers: 800-955-8771 (TDD) or 800-955-8770 (VOICE).

Any citizen of the audience wishing to appear before the City Commission to speak with reference to any agenda item must complete their "Request for Appearance and Comment" card and present completed form to the City Clerk.

1. **CALL TO ORDER, ROLL CALL; PRAYER, PLEDGE OF ALLEGIANCE**

2. **DISCLOSURE OF VOTING CONFLICTS**

3. **PRESENTATIONS AND PROCLAMATIONS** ***(Up to 5 minutes)***

   a. Gina A. Levesque, CFE Intake and Compliance Manager
   Palm Beach County Commission on Ethics

4. **OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE COMMISSION**

5. **CONSENT AGENDA**
   All matters listed under this item are considered routine and action will be taken by one motion. There will be no separate discussion of these items unless a Commissioner or person so requests, in which the item will be removed from the general order of business and considered in its normal sequence on the Agenda.

   a. Regular City Workshop and City Meeting
   Approval of City Minutes –June 6, 2023

   5.a. Meeting Minutes

   5.a. Commission Minutes

   b. Regular City Workshop and City Meeting
   Approval of Meeting Agenda -

   5.b. Commission Meeting July 18, 2023

6. **RESOLUTIONS – (Non- Consent) and Quasi-Judicial Hearing, if applicable)**

   a. RESOLUTION NO. 25-2023

   A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ACCEPTING CITY OF SOUTH BAY'S FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022; PROVIDING FOR AN EFFECTIVE DATE

   6.a. 2022 City of South Bay ACFR

   b. RESOLUTION NO. 26-2023
   A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023, THROUGH SEPTEMBER 30, 2024, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR AN EFFECTIVE DATE

   6.b. DR 420 MILLAGE

   c. RESOLUTION 27-2023
   A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA RATIFYING THE CITY MANAGER'S SUBMISSION OF A STATE OF FLORIDA DEPARTMENT OF

ECONOMIC OPPORTUNITY COMMUNITY PLANNING TECHNICAL ASSISTANCE GRANT FOR FISCAL YEAR 2023; PROVIDING FOR AN EFFECTIVE DATE

6.c. South Bay CPTA Funding

d. RESOLUTION 28-2023
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AUTHORIZING THE CITY MANAGER TO SUBMIT A MERCHANT PROCESSING APPLICATION AND EXECUTE AN AGREEMENT BETWEEN WELLS FARGO, N.A. AND THE CITY OF SOUTH BAY TO CREATE AN ONLINE PAYMENT SYSTEM FOR BUILDING PERMITS AND TANNER PARK RECREATION RENTALS, AS WELL AS OTHER CITY SERVICES DEEMED NECESSARY BY THE CITY MANAGER; PROVIDING FOR AN EFFECTIVE DATE

6.d. Wells Fargo Contract

e. RESOLUTION 29-2023
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA APPROVING CHANGE ORDER NO. 2 FROM HINTERLAND GROUP INC. FOR THE SW 10TH AVENUE ROAD AND SEWER IMPROVEMENTS PROJECT FROM MLK BLVD. TO S. TERMINUS; PROVIDING FOR AN EFFECTIVE DATE

6.e. South Bay SW 10th Ave Road

f. RESOLUTION 30-2023
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA AUTHORIZING CHANGE ORDER NO. 1 (01-R1) FROM ROSSO SITE DEVELOPMENT, INC. PERTAINING TO THE MODERNIZATION OF COX PARK RECREATIONAL FACILITIES PROJECT; AUTHORIZING EXECUTION OF THE CHANGE ORDERS ATTACHED HERETO AS EXHIBIT “A”; PROVIDING FOR AN EFFECTIVE DATE

6.f. 2003-01R1 CO Sidewalk Subgrade

6.f. Revised Response 22023-04 Soil Conditions

g. RESOLUTION 31-2023
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA AUTHORIZING CHANGE ORDER NO. 2 FROM ROSSO SITE DEVELOPMENT, INC. PERTAINING TO THE MODERNIZATION OF COX PARK RECREATIONAL FACILITIES PROJECT; AUTHORIZING EXECUTION OF THE CHANGE ORDER ATTACHED HERETO AS EXHIBIT “A”; PROVIDING FOR AN EFFECTIVE DATE

6.g. 22023-02 CO Light Pole Relocation

6.g. 22023-05 RFI Light Pole Conflict

7. ORDINANCE

8. ROSENWALD ELEMENTARY SCHOOL

9. FINANCE REPORT

a. Accounts Payable Report

9.a. AP REPORT

10. CITY CLERK REPORT

11. CITY MANAGER REPORT

12. CITY ATTORNEY REPORT

13. FUTURE AGENDA ITEMS

14. COMMISSIONER COMMENTS: FOR THE GOOD OF THE ORDER

15. ADJOURNMENT

CITY OF SOUTH BAY, FL

CITY WORKSHOP AGENDA

CITY HALL CHAMBER
TUESDAY, June 6, 2023
6:00PM

Present:

Mayor Joe Kyles
Vice Mayor Betty Barnard
Commissioner Esther Berry
Commissioner Taranza McKelvin
Commissioner Albert Polk

Staff:

Vicky Del Bosquez, City Clerk
Leondrae Camel, City Manager
Burnadette Norris-Weeks, Esq., City Attorney
Massih Saadatmand, Finance Director
Edgar Kerr, Public Works Director
Caroline Larris, Community Engagement Coordinator
Aiyana Bent, Navigation Coordinator
Jeffrey Willis, Special Projects Coordinator

(Full recording/discussion available through the City Clerk/City website)

1. CALL TO ORDER at 6:00pm

2. ROLL CALL

3. DISCUSSION

a. Marketing and Public Relations-Workshop for 6:00pm
b. RFP to repair roads for $35,000
c. Lore Presentation (6:30pm)
d. Lake Okeechobee Rural Health Network-Presentation
e. Agenda Items

4. ADJOURNMENT at 7:00pm
Moved by: Vice Mayor Barnard
Seconded by: Commissioner Berry

CITY OF SOUTH BAY, FL

REGULAR CITY MEETING

CITY HALL CHAMBER

TUESDAY, June 6, 2023

7:00PM

A Regular City Meeting of the City Commission of the City of South Bay, Florida was called to order by Vice Mayor Betty Barnard in the Commission Chambers at 335 S.W. 2nd Avenue, South Bay, Florida on June 6, 2023 at 7:00 p.m.

(Full recording/discussion available through the City Clerk/City website)

Present:

Mayor Joe Kyles
Vice Mayor Betty Barnard
Commissioner Esther Berry
Commissioner Taranza McKelvin
Commissioner Albert Polk IV

Staff:

Vicky Del Bosquez, City Clerk
Leondrae Camel, City Manager
Burnadette Norris-Weeks, Esq., City Attorney
Massih Saadatmand, Finance Director
Edgar Kerr, Public Works Director
Caroline Larris, Community Engagement Coordinator
Aiyana Bent, Navigation Coordinator
Jeffrey Willis, Special Projects Coordinator

1. CALL TO ORDER, ROLL CALL; PRAYER, PLEDGE OF ALLEGIANCE

2. DISCLOSURE OF VOTING CONFLICTS: *NONE*

3. PRESENTATIONS AND PROCLAMATIONS *(Up to 5 minutes):*

a. HCT

b. Lake Okeechobee Rural Health Network

4. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE COMMISSION:

a. Theodore Green

5. CONSENT AGENDA

All matters listed under this item are considered routine and action will be taken by one motion. There will be no separate discussion of these items unless a Commission. or person so requests, in which the item will be removed from the general order of business and considered in its normal sequence on the agenda.

5a. Regular City Workshop and City Meeting: May 16, 2023

Motion to pull the City Minutes: May 16, 2023

Moved by: Commissioner Polk

Seconded by: Commissioner Mckelvin

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Polk	YES

5b. Regular City Workshop and City Meeting

Approval of Meeting Agenda – May 16, 2023

Approve Consent Agenda

Moved by: Vice Mayor Barnard

Seconded by: Commissioner Polk

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Polk	YES

6. RESOLUTIONS- (Non- Consent) and Quasi-Judicial Hearing, if applicable)

a. RESOLUTION NO. 22-2023

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AUTHORIZING THE USE OF AMERICAN RESCUE PLAN ACT FUNDS TO AUTHORIZE THE PURCHASE OF ONE (1) NEW 2023 JOHN DEERE GATOR S4 XUV560E FROM EVERGLADES EQUIPMENT GROUP, INC IN THE AMOUNT OF FIFTEEN THOUSAND DOLLARS ($15,000) AND THREE (3) JOHN DEERE Z930M ZTRAK LAWNMOWER IN THE AMOUNT OF THRTY-SEVEN THOUSAND FIVE HUNDRED DOLLARS ($37,500); PIGGYBACKING THE FLORIDA SHERIFF'S ASSOCIATION COOPERATIVE PURCHASING PROGRAM CONTRACT NUMBER FSA20-VEL28.0;PROVIDING FOR AN ALLOCATION OF FUNDS; PROVIDING FOR AN EFFECTIVE DATE

6.a. Quote Summary

Moved by: Commissioner Mckelvin
Seconded by: Commissioner Berry

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Polk	YES

b. RESOLUTION NO. 23-2023
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AUTHORIZING THE MAYOR AND THE CITY MANAGER TO EXECUTE AN AGREEMENT AS AN EMERGENCY PURCHASE BETWEEN JUST 1 CONSTRUCTION, LLC AND THE CITY OF SOUTH BAY FOR REPLACEMENT OF TANNER PARK RECREATION CENTER FLOORING; PROVIDING FOR AN EFFECTIVE DATE
6.b. South Bay Agreement (Just 1 Construction)

Moved by: Commission Polk
Seconded by: Vice Mayor Barnard

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Polk	YES

c. RESOLUTION NO. 24-2023
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AUTHORIZING THE MAYOR TO EXECUTE AMENDMENT NO. 3 TO AGREEMENT LP50102 BETWEEN THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION AND THE CITY OF SOUTH BAY; PROVIDING FOR AN EFFECTIVE DATE
6.c. LP50102 AMENDMENT 3

Moved by: Vice Mayor Barnard
Seconded by: Commissioner Polk

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Polk	YES

d. RESOLUTION NO. 17-2023

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ESTABLISHING A MARKETING AND PUBLIC RELATIONS COMMITTEE FOR THE CITY OF SOUTH BAY; PROVIDING FOR APPOINTMENT OF MEMBERS; PROVIDING FOR QUALIFICATIONS AND COMPOSOTION OF MEMBERSHIP; PROVIDING FOR REMOVAL FROM MEMBERSHIP; PROVIDING FOR DUTIES OF COMMITTEE; PROVIDING FOR AN EFFECTIVE DATE

Moved by: Commissioner Polk

Seconded by: Commissioner Mckelvin

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	NO
Commissioner Berry	NO
Commissioner McKelvin	YES
Commissioner Polk	YES

7. ORDINANCE: NONE

8. ROSENWALD ELEMENTARY SCHOOL: Updates

9. FINANCE REPORT

a. Accounts Payable Report

9.a. AP Report

Approve Finance report

Moved by: Commissioner Berry

Seconded by: Commissioner Polk

COMMISSION	VOTE
Mayor Kyles	YES
Vice Mayor Barnard	YES
Commissioner Berry	YES
Commissioner McKelvin	YES
Commissioner Polk	YES

10. CITY CLERK REPORT

a. Next Commission Meeting Schedule July 18, 2023 6:30pm

b. Annual Backpack giveaway July 29, 2023 @9am to 12pm

11. CITY MANAGER REPORT

a. Father's Day Event 6/10/2023 Cox Park @1pm

b. Juneteenth Event 6/17/2023 Tanner Park 11am-4pm

c. Economic Development Updates

1. RaceTrac
2. Baker Construction
3. South Bay Park of commerce

d. June 19, 2023 City Hall closed (Juneteenth)

e. Palm Beach County safety coalition "Freshandra West"

12. CITY ATTORNEY REPORT: NONE

13. FUTURE AGENDA ITEMS

a. Auditor Resolutions HCT-July 18, 2023

14. COMMISSIONER COMMENTS FOR THE GOOD OF THE ORDER

14.a. Commissioner Taranza McKelvin

- Thank you

14.b. Commissioner Albert L. Polk IV

- Thank you

14.c. Commissioner Esther Berry

- Thank you

14.d. **Vice Mayor Betty Barnard**

- Thank you

14.e. Mayor Joe Kyles

- Thank you

15. ADJOURNMENT 8:10pm

Moved by: Commissioner Mckelvin

____

Joe Kyles, Mayor

ATTESTED BY:

____

South Bay City Clerk

RESOLUTION NO. 25-2023

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ACCEPTING CITY OF SOUTH BAY'S FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Commission of the City of South Bay ("City Commission") has been presented with the City of South Bay's Financial Statements and Other Financial Information for the fiscal year ended September 30, 2022; and

WHEREAS, an annual financial audit is required pursuant to Section 218.39, Florida Statutes and Section 2-259 of the City of South Bay's Code of Ordinances, entitled, "Independent Annual Audit"; and

WHEREAS, the City Manager is recommending acceptance of the City of South Bay's Financial Statements and Other Financial Information for the fiscal year ended September 30, 2022; and

WHEREAS, the City Commission desires to accept the City of South Bay's Financial Statements and Other Financial Information for the fiscal year ended September 30, 2022.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. Acceptance of Financial Statements. The City Commission of the City of South Bay hereby accepts the City of South Bay's Financial Statements and Other Financial Information for the fiscal year ended September 30, 2022 and further authorizes the City Manager to take all necessary and expedient action to effectuate the intent of this Resolution.

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 18th day of July 2023.

____
Joe Kyles, Mayor

ATTEST:

____
Vicenta Del Bosquez, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, P.A.
City Attorney

Moved by: ____________________________

Seconded by: __________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Polk	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

City of South Bay, Florida

Financial Statements

For the Fiscal Year ended September 30, 2022

City of South Bay, Florida
Financial Statements and Other Financial Information
For The Fiscal Year Ended September 30, 2022

Table of Contents Page Number

City of South Bay, Florida
Financial Statements and Other Financial Information
For The Fiscal Year Ended September 30, 2022

Table of Contents

Page Number

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of South Bay, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund information of the City of South Bay, Florida (the "City"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of South Bay, Florida, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Florida Retirement System (included in the General fund), which represent .36 percent, .88 percent, and .94 percent, respectively, of the assets, liabilities, and expenses of the City's pension plan as of September 30, 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Fiduciary funds, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Chapter 10.550, *Rules of the Florida Auditor General* (Chapter 10.550). Our responsibilities under those standards and rules are further described in the Auditor's Responsibilities for the Audit of the Financial Statements sections of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.550 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.550, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension benefits on pages 4–12 and 50–57 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9. 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June 9, 2023

MANAGEMENT DISCUSSION AND ANALYSIS

The purpose of Management's Discussion and Analysis (MD&A) is designed to provide the readers an overview of financial activities of the City of South Bay's (the "City") for the fiscal year ended September 30, 2022. This information is intended to assist the readers to identify changes in financial statements and help them to make decision or conclude about City's financial position.

The information contained within this MD&A is only a component of the entire financial statement report. The readers should take time to read and evaluate all sections of the financial statements including the footnotes and the other required supplementary information that is provided in addition, to this Management's Discussion and Analysis MD&A section.

Financial Highlights:

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows at September 30, 2022 by $11,606,308 of this amount $5,784,929 may be used to meet the government's ongoing obligation to citizens and creditors.

- The City's total net position increased by $91,014 or .8% as a result of a decrease of $169,321 in governmental activities and an increase of $260,335 in business-type activities.

- Governmental activities generated $4,187,352 in revenues with $4,356,673 in expenses.

- Business-type activities generated $883,593 in revenues with $623,258 in expenses.

- General fund balance increased by $255,278, as result, the unassigned fund balance was $1,831,021 or 90% total of fund balances.

- The net position in business type activities increased by $260,335 due to increase of $145,759 in the water and sewer fund and an increase of $114,576 in the sanitation fund.

- At the end of the current fiscal year, the unassigned fund balance for the general fund represented 60% of the total general fund expenditures.

Overview of the Financial Statements

The City's financial statements comprise of three components: 1) government-wide financial statements, 2) financial statements of funds, 3) notes to the financial statements, and 4) other. This report also contains other supplementary information aside to the basic financial statements.

1 - The focus of the *government-wide financial statements* is on the overall financial position and activities of the City. The difference between the City's total all assets and deferred outflows of resources, and total liabilities and deferred inflows of resources represents its net position. Although the purpose of the City is not to accumulate net position, over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.
The *government-wide financial statements* provide readers with a broad overview of the City's finances for both its governmental activities and business-type activities which are shown in two statements:

- Statement of Net Position
- Statement of Activities

The Statement of Net Position presents information on all of the City's held assets and liabilities owed by the City.

The Statement of Activities presents the revenues and expenses of the City and the change in net position during current fiscal year. The items presented on the Statement of Activities are measured in a manner similar to the approach used in the private-sector; the revenues are recognized when earned and expenses are reported when incurred.

2 – The focus of the *fund financial statements* is a micronization of specific activities within the City as opposed to the City as a whole. Specific funds are established to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City groups it funds in two categories:

- Governmental Funds
- Proprietary Funds

Governmental fund financial statements consist of a balance sheet statement of revenues and expenditures, and changes in fund balances. These statements are prepared on an accounting basis that is significantly different from that used to prepare the *government-wide financial statements.* The focus of the financial statements is on short-term emphasis. That measures and accounts for cash and other assets that can easily be converted to cash. The major fund in the governmental fund is the General Fund. The City adopts an annual budget for the General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the annual budget.

Proprietary Funds provide the same type of information as the *government-wide financial statements,* only in more detail. The City presents a separate column for the water and sewer and sanitation funds. The Sanitation Fund charges a fee to customers for the use of services. The Water and Sewer Fund receives an annual fee based on agreement between the City and Palm Beach County Water Utility Department. The basis of accounting of the financial statements is similar to the basis used to prepare the government-wide financial statements.

3 – The notes to the financial statements provide additional information and disclosures that are essential to a full understanding of the data provided in the *government-wide and fund financial statements.*

4- Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. The supplementary information such as a comparison includes funding between the City's adopted budget and actual financial results. The City adopts an annual appropriated budget for its governmental funds. The *budgetary comparison statement* has been provided to exhibit compliance with the budget.

Analysis of government-wide financial statements:

City of South Bay, Florida
Condensed Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	$ 6,282,220	$ 5,391,409	$4,859,323	$ 4,628,149	$ 11,141,543	$10,019,558
Capital assets	4,435,267	4,783,277	244,889	247,459	4,680,156	5,030,736
Total assets	10,717,487	10,174,686	5,104,212	4,875,608	15,821,699	15,050,294
Current and other liabilities	3,135,898	2,460,138	65,915	63,146	3,201,813	2,523,284
Long-term liabilities outstanding	174,078	137,716	839,500	874,000	1,013,578	1,011,716
Total liabilities	3,309,976	2,597,854	905,415	937,146	4,215,391	3,535,000
Net position:						
Invested in capital assets (net of related debt)	4,347,377	4,660,248	244,889	247,459	4,592,266	4,907,707
Restricted for prepaid items	1,229,113	1,347,488	-	-	1,229,113	1,347,488
Unrestricted	1,831,021	1,569,096	3,953,908	3,691,003	5,784,929	5,260,099
Total net position	$ 7,407,511	$ 7,576,832	$4,198,797	$ 3,938,462	$ 11,606,308	$11,515,294

A significant portion of the City's net position (39.6%) reflect its investment in capital assets (e.g. lands, infrastructure, buildings and equipment) less any debt related to those assets that are still outstanding. The City uses these capital assets to provide services to citizens; accordingly, these assets are not available for future spending. Although the City's investment in its capital assets are reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources. Since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (10.6%) represents resources that are subject to restriction on how they may be used.

The net position increased from $11,515,294 to $11,606,308 as a result of a net increase of $260,335 in business-type and a decrease of $169,321 in the governmental activities fund groups.

Expenses and Revenues – Governmental Activities:

Net position increases or decreases over time serve as a useful indicator of the government's financial position. Net position in governmental activities decreased by $169,321 in the current year, while the net position in prior year increased by $110,822. Revenues in governmental activities including transfers in, increased by $1,186,413 when the expenditures increased by $1,466,556 in fiscal year 2022.

City of South Bay, Florida
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charge for services	$ 57,727	$ 55,572	$ 700,374	$ 686,010	$ 758,101	$ 741,582
Operating grant and contribution	1,420,539	379,313	-	-	1,420,539	379,313
General revenues:						
Property taxes	470,305	450,788	-	-	470,305	450,788
Franchise and taxes	743,793	683,092	-	-	743,793	683,092
Other taxes	1,193,520	1,063,148	-	-	1,193,520	1,063,148
Other	210,367	211,424	183,219	161,300	393,586	372,724
Total revenues	4,096,251	2,843,337	883,593	847,310	4,979,844	3,690,647
Expenses:						
General government	1,946,819	1,373,904	-	-	1,946,819	1,373,904
Public safety	227,028	231,017	-	-	227,028	231,017
Highway and street	1,868,608	970,981	-	-	1,868,608	970,981
Culture and recreation	313,346	310,207	-	-	313,346	310,207
Water and sewer	-	-	3,570	3,570	3,570	3,570
Sanitation	-	-	528,587	511,651	528,587	511,651
Interest on long term debt	872	4,008	-	-	872	4,008
Total expenses	4,356,673	2,890,117	532,157	515,221	4,888,830	3,405,338
Increase (decrease) in net assets before transfer in (out)	(260,422)	(46,780)	351,436	332,089	91,014	285,309
Transfer in /(out)	91,101	157,602	(91,101)	(157,602)	-	-
Increase in net position	(169,321)	110,822	260,335	174,487	91,014	285,309
Net position at beginning of year	7,576,832	7,466,010	3,938,462	3,763,975	11,515,294	11,229,985
Net position at end of year	$7,407,511	$7,576,832	$ 4,198,797	$ 3,938,462	$ 11,606,308	$ 11,515,294

The net position in business-type activities increased by $260,335 in the current year, when the prior year's net position increased by $174,487. The revenues in business-type increased by $36,283 when the expenditures decreased by $49,565 mainly due to transfer out.

Discussion of Major Funds

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The City's governmental funds focus on providing information on short-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the primary operating account for all unrestricted operating expenditures of the City. Revenues aggregated to $3,297,779 including a transfer in the amount of $91,101. While expenditures totaled $3,042,501, resulting in a $255,278 increase in the fund balance at year end.

Proprietary Funds – The W*ater & Sewer Fund* and Sanitation Fund are identified as major proprietary funds and report the operating income and change in net position.

Total propriety funds revenue for service charges and other sources totaled $883,593. The total expenditures totaled $623,258 including a transfer out of $91,101 to the General Fund resulting in $260,335 increase in net position.

General Fund Budgetary Highlights

General Fund operations had a positive variance of $255,278, when the actual revenues including other financing sources were $62,750 more than the final budget. Actual expenditures were less than the final appropriation by $192,528. Budget amendments were done throughout the year to make funds available for unexpected expenditures as well as to realign funding changes in each department.

Capital Assets

The City's capital assets (net of accumulated depreciation) as of September 30, 2022, amounted to $4,680,156 a decrease of $350,580 from the prior year. The decrease was primarily due to depreciation expenses in amount $670,601. Additional information for the City assets can be found in NOTE 3, Capital assets.

City of South Bay, Florida
Capital Assets

	Governmental Activities 2022	Governmental Activities 2021	Business-Type Activities 2022	Business-Type Activities 2021	Total 2022	Total 2021
Land	$ 293,523	$ 293,523	$ 212,927	$ 212,927	$ 506,450	$ 506,450
Construction in Progress	437,801	437,801	-	-	437,801	437,801
Buildings and improvements	727,191	787,715	-	-	727,191	787,715
Utility plant and systems	-	-	128,521	128,521	128,521	128,521
Improvements other than buildings and roads	1,286,022	1,286,022	-	-	1,286,022	1,286,022
Lease (Right-of-use-asset)	60,524	-	-	-	60,524	-
Infrastructure	12,803,790	12,803,790	-	-	12,803,790	12,803,790
Equipment and machinery	1,141,055	821,034	-	-	1,141,055	821,034
Total	16,749,906	16,429,885	341,448	341,448	17,091,354	16,771,333
Accumulated depreciation	(12,314,639)	(11,646,608)	(96,559)	(93,989)	(12,411,198)	(11,740,597)
Total capital assets, net	$ 4,435,267	$ 4,783,277	$ 244,889	$ 247,459	$ 4,680,156	$ 5,030,736

Long-Term Debt

At the end of the current fiscal year, the City had a total of $1,050,945 in notes, bonds and capital leases outstanding as compared to $1,072,516 last year, a decrease of $21,571. The City's obligations are secured by various revenue sources and capital assets.

City of South Bay, Florida
Bonded Debt, Notes and Loan Payable, and Capital leases

	Governmental Activities 2022	Governmental Activities 2021	Business-Type Activities 2022	Business-Type Activities 2021	Total 2022	Total 2021
Revenues bonds	$ -	$ -	$ 874,000	$ 907,000	$ 874,000	$ 907,000
Capital Leases	2,867	27,800	-	-	2,867	27,800
Compensated absences	174,078	137,716	-	-	174,078	137,716
Total	$ 176,945	$ 165,516	$ 874,000	$ 907,000	$ 1,050,945	$ 1,072,516

Economic Factors and Outlook for the Future

The City's economic environment is dependent on Palm Beach County's and the State of Florida's economic activities which are impacted by the City's sources of revenue. Other economic factors such as a weak economy, unemployment, commodities prices, growth and any new legislative bill and proposal may have a significant impact on the City's operations. City of South Bay has been fortunate to be located in an area with the opportunity to annex lands, which could be utilized for future development, additional employment opportunities and increases in property valuations and revenues.

The City primarily relies on various taxes levied by the state (sales and utilities) as well as franchise and other business tax receipts for governmental activities. The governmental fund budget has kept operational spending fairly unchanged. The City's elected officials consider many factors and establish goals, and priorities when adopting the annual budget each year. Improvements to roads will be funded by grants' monies that are expected to be received during 2022-2023 fiscal year.

Effective October 1, 2006, the fire rescue services was transferred to Palm Beach County Fire Rescue MSTU (municipal service tax unit). In accordance with this agreement, the City's property owners $3.4581 mills of $1,000 of taxable value are maintained by Palm Beach County and the City's millage rate remains at 6.3089. The property values have begun to stabilize and an increase of 10.1% is projected for the fiscal year 2022-2023.

Request for Information

The financial report is designed to provide a general overview of the City's finances to its citizens, taxpayers, customers, creditors and investors, to demonstrate the City's accountability to the aforementioned. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Department, 335 S.W. 2nd Avenue, South Bay, FL 33493. Additional information is also available on the City's website.

BASIC FINANCIAL STATEMENTS

City of South Bay, Florida
Statement of Net Position
September 30, 2022

	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	$ 4,863,058	$ 3,151,011	$ 8,014,069
Accounts receivable (net of allowances for uncollectible accounts)	71,772	134,165	205,937
Due from government	513,723	-	513,723
Lease receivable	102,064	-	102,064
Prepaid items	34,265	-	34,265
Due from other funds	-	678,085	678,085
Restricted assets:			
Cash and cash equivalents	116,404	22,302	138,706
Investments	-	844,548	844,548
Capital assets	4,435,267	244,889	4,680,156
Other assets	549,151	29,212	578,363
Total assets	10,685,704	5,104,212	15,789,916
Deferred outflows:			
Deferred outflows-pension	31,783	-	31,783
Total deferred outflows	31,783	-	31,783
Liabilities:			
Accounts payable	464,499	9,354	473,853
Accrued liabilities	24,015	-	24,015
Compensated absences	174,078	-	174,078
Unearned revenue	1,747,562	-	1,747,562
Due to other funds	678,085	-	678,085
Payable from restricted assets:			
Interest payable	-	22,061	22,061
Long-term debt:			
Due within in one year	2,867	34,500	37,367
Due in more than one year	-	839,500	839,500
Net pension liability	99,005	-	99,005
Total liabilities	3,190,111	905,415	4,095,526
Deferred inflows:			
Leases	102,064	-	102,064
Deferred inflows-pension	17,801	-	17,801
Net Position:			
Invested in capital assets, net of related debt	4,347,377	244,889	4,592,266
Restricted for:			
Prepaid items	34,265	-	34,265
Capital projects	1,194,848	-	1,194,848
Unrestricted	1,831,021	3,953,908	5,784,929
Total net position	$ 7,407,511	$ 4,198,797	$ 11,606,308

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Activities
For the Fiscal Year Ended September 30, 2022

	Expenses	Charges for Services	Operating/Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:						
General government	$ 1,946,819	$ -	$ 851,462	$ (1,095,357)	$ -	$ (1,095,357)
Public safety	227,028	-	-	(227,028)	-	(227,028)
Highways and streets	1,868,608	57,727	569,077	(1,241,804)	-	(1,241,804)
Culture and recreation	313,346	-	-	(313,346)	-	(313,346)
Interest	872	-	-	(872)	-	(872)
Total governmental activities	4,356,673	57,727	1,420,539	(2,878,407)	-	(2,878,407)
Business-type activities:						
Water and sewer	3,570	-	-	-	(3,570)	(3,570)
Sanitation	528,587	700,374	-	-	171,787	171,787
Total business-type activities	532,157	700,374	-	-	168,217	168,217
Total governmental	$ 4,888,830	$ 758,101	$ 1,420,539	(2,878,407)	168,217	(2,710,190)
General revenue:						
Taxes:						
Ad Valorem				470,305	-	470,305
Franchise and other taxes				743,793	-	743,793
Sales taxes				653,786	-	653,786
State revenue sharing				264,174	-	264,174
Payment in lieu of taxes				275,560	-	275,560
Occupational licenses and permits				94,742	-	94,742
Investment earnings				10,937	14,978	25,915
Other				104,688	168,241	272,929
Interfund transfers				91,101	(91,101)	-
Total general revenues				2,709,086	92,118	2,801,204
Change in net position				(169,321)	260,335	91,014
Net position, beginning of year				7,576,832	3,938,462	11,515,294
Net position, end of year				$ 7,407,511	$ 4,198,797	$ 11,606,308

See accompanying notes to financial statements.

City of South Bay, Florida
Balance Sheet
Governmental Funds
September 30, 2022

	Major Fund General Fund	Nonmajor Fund Capital Projects	Total Governmental Funds
Assets:			
Cash and cash equivalents	$ 3,779,351	$ 1,083,707	$ 4,863,058
Accounts receivable (net of allowances for uncollectible)	71,772	-	71,772
Due from government	101,434	412,289	513,723
Lease receivable	102,064	-	102,064
Prepaid items	34,265	-	34,265
Other assets	549,151	-	549,151
Restricted assets:			
Cash and cash equivalents	116,404	-	116,404
Total assets	$ 4,754,441	$ 1,495,996	$ 6,250,437
Liabilities and fund balances:			
Liabilities:			
Accounts payable	$ 163,351	$ 301,148	$ 464,499
Accrued liabilities	24,015	-	24,015
Unearned revenue	1,747,562	-	1,747,562
Due to other funds	678,085	-	678,085
Total liabilities	2,613,013	301,148	2,914,161
Leases	102,064	-	102,064
Fund balances:			
Non-spendable:			
Prepaid items	34,265	-	34,265
Restricted for:			
Capital projects	-	1,194,848	1,194,848
Committed to:			
Compensated absences	174,078	-	174,078
Unassigned	1,831,021	-	1,831,021
Total fund Balances	2,039,364	1,194,848	3,234,212
Total liabilities and fund balances	$ 4,754,441	$ 1,495,996	$ 6,250,437

See accompanying notes to financial statements.

City of South Bay, Florida
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
Governmental Funds
September 30, 2022

Fund Balance – Total Governmental Funds			$	3,234,212
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds balance sheet				4,435,267
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.				
Compensated absences	$	(174,078)		
Pension liabilities		(85,023)		
General obligation notes and lease payable		(2,867)		
				(261,968)
Total net position – Governmental Activities			$	7,407,511

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2022

	Major Fund General Fund	Nonmajor Capital Projects	Total Governmental Funds
Revenues:			
Taxes and franchise fees	$ 1,214,098	$ -	$ 1,214,098
Licenses and permits	94,742	-	94,742
Intergovernmental	1,728,448	885,612	2,614,060
Charges for services	57,727	-	57,727
Fines and forfeitures	8,675	-	8,675
Rents	40,776	-	40,776
Investment income	6,976	3,961	10,937
Miscellaneous revenues	55,236	-	55,236
Total revenues	3,206,678	889,573	4,096,251
Expenditures:			
Current:			
General government	1,836,714	11,800	1,848,514
Public safety	227,028	-	227,028
Highways and streets	465,168	920,907	1,386,075
Culture and recreation	169,879	-	169,879
Capital outlay	320,021	-	320,021
Debt services:			
Principal	22,819	-	22,819
Interest	872	-	872
Total expenditures	3,042,501	932,707	3,975,208
Other financing sources:			
Operating transfer in	91,101	-	91,101
Total other financing sources:	91,101	-	91,101
Net change in fund balance	255,278	(43,134)	212,144
Fund balances, beginning of year	1,784,086	1,237,982	3,022,068
Fund balances, end of year	$ 2,039,364	$ 1,194,848	$ 3,234,212

See accompanying notes to financial statements.

City of South Bay, Florida
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Governmental Funds
For the Fiscal Year Ended September 30, 2022

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

Net change in fund balance – total governmental funds	$	212,144
Governmental fund report capital outlay as expenditures. However, in the statement of the activities the cost of those assets is depreciated over their estimated useful lives:		
Expenditures for capital assets		320,021
Current year depreciation		(668,031)
The repayment of principal reduces long-term liabilities and is not reported in the statement of the activities, but the repayment is reported as expenditures in the governmental funds.		
Some expenses reported in the government wide statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental fund:		24,933
Compensated absences		(36,362)
Pension expense		(22,026)
Change in net position of governmental activities	$	(169,321)

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Net Position
Proprietary Funds

September 30, 2022

	Major Fund		Total Business-Type Activities Enterprise Funds
	Water and Sewer	Sanitation	
Assets			
Current assets:			
Cash and cash equivalents	$ 795,276	$ 2,355,735	$ 3,151,011
Accounts receivable, net	25,685	108,480	134,165
Due from other funds	678,085	-	678,085
Restricted assets			
Cash and cash equivalents	22,302	-	22,302
Total current assets	1,521,348	2,464,215	3,985,563
Non-current assets:			
Restricted assets			
Investments	844,548	-	844,548
Capital assets			
Property, net	244,889	-	244,889
Other assets	29,212	-	29,212
Total non-current assets	1,118,649	-	1,118,649
Total assets	$ 2,639,997	$ 2,464,215	$ 5,104,212

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Net Position
Proprietary Funds
September 30, 2022

	Major Fund		Total Business-Type Activities
	Water and Sewer	Sanitation	Enterprise Funds
Liabilities and net assets			
Liabilities:			
Current liabilities			
Accounts payable	$ -	$ 9,354	$ 9,354
Total current liabilities	-	9,354	9,354
Current liabilities payable from restricted assets:			
Interest payable	22,061	-	22,061
Current portion of bond payable	34,500	-	34,500
Total current liabilities payable from current restricted assets	56,561	-	56,561
Non-current liabilities:			
Long-term portion of bond payable	839,500	-	839,500
Total non-current liabilities	839,500	-	839,500
Total liabilities	896,061	9,354	905,415
Net position:			
Invested in capital assets	244,889	-	244,889
Unrestricted	1,499,047	2,454,861	3,953,908
Total net position	$ 1,743,936	$ 2,454,861	$ 4,198,797

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2022

	Major Fund		Total Business-Type Activities Enterprise Funds
	Water and Sewer	Sanitation	
Operating revenues:			
Charges for services	$ -	$ 700,374	$ 700,374
Municipal fee	168,241	-	168,241
Total operating revenues	168,241	700,374	868,615
Operating expenses:			
Contractual services	-	521,382	521,382
Other services and charges	3,570	7,205	10,775
Total operating expenses	3,570	528,587	532,157
Operating income	164,671	171,787	336,458
Non-operating revenues:			
Interest revenue	1,088	13,890	14,978
Total non-operating revenues	1,088	13,890	14,978
Income before transfers out	165,759	185,677	351,436
Transfers out	(20,000)	(71,101)	(91,101)
Change in net position	145,759	114,576	260,335
Net position, beginning of year	1,598,177	2,340,285	3,938,462
Net position, end of year	$ 1,743,936	$ 2,454,861	$ 4,198,797

See accompanying notes to financial statements.

City of South Bay, Florida
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2022

	Major Fund		Total Business-Type Activities Enterprise Funds
	Water and Sewer	Sanitation	
Cash flows from operating activities:			
Receipts from customers and users	$ 161,087	$ 682,755	$ 843,842
Payments to suppliers	(1,000)	(526,500)	(527,500)
Net cash provided by operating activities	160,087	156,255	316,342
Cash flows from capital and related financing activities:			
Principal paid	(33,000)	-	(33,000)
Net cash (used in) capital and related financing activities	(33,000)	-	(33,000)
Cash flows from non-capital and related financing activities:			
Transfers out to other funds	(20,000)	(71,101)	(91,101)
Net cash (used in) non-capital and related financing activities	(20,000)	(71,101)	(91,101)
Cash flows from investing activities:			
Interest received	1,088	13,890	14,978
Decrease in investment	33,000	-	33,000
Net cash provided by investing activities	34,088	13,890	47,978
Net increase in cash	141,175	99,044	240,219
Cash and cash equivalents at beginning of year	654,101	2,256,691	2,910,792
Cash and cash equivalents at end of year	$ 795,276	$ 2,355,735	$ 3,151,011
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	$ 164,671	$ 171,787	$ 336,458
Adjustment to reconcile operating income to net cash provided by operating activities:			
Depreciation	2,570	-	2,570
Changes in assets and liabilities:			
(Increase) in accounts receivable	(7,154)	(17,619)	(24,773)
Increase in accounts payable	-	2,087	2,087
Total adjustments	(4,584)	(15,532)	(20,116)
Net cash provided by operating activities	$ 160,087	$ 156,255	$ 316,342

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The City of South Bay, Florida (the "City") is a municipality within the legal and geographic boundaries of Palm Beach County, Florida, incorporated in October 1963 pursuant to Chapter 166, Florida Statutes. It is an instrumentality of the State of Florida established to carry on a centralized municipal government. The City Commission ("Commission") is responsible for the legislative and fiscal control of the City. A City Manager and Treasurer are appointed by the Commission and are responsible for the administrative and fiscal control of the City's resources maintained in the funds and account groups described below.

The basic financial statements of the City have been prepared in accordance with Generally Accepted Accounting Principles ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the City's accounting policies are described below:

(a) Reporting Entity

The financial statements were prepared in accordance with the Governmental Accounting Standards Board that establish standards for defining and reporting on the financial reporting entity. The financial reporting entity is defined based upon the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with a basis for assessing the accountability of the elected officials. The financial reporting entity consists of the City, organizations for which the City is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The City is financially accountable for a component unit if the City appoints a voting majority of the organization's governing board, and if the City is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City. Based upon the application of these criteria, management has determined that there are no other organizations that met the criteria described above.

(b) The Government-Wide and Fund Financial Statements

The government-wide financial statements (the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental Revenues, are reported separately from business-type Activities, which rely to a significant extent, on fees and charges for support.

NOTE 1 – <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):</u>

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include the following: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as *general revenues instead*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. In fiscal year ended September 30, 2022, there are no remaining governmental funds to be aggregated and reported as non-major funds.

Since the governmental fund financial statements are presented on a different measurement focus and basis of accounting than the government-wide financial statements, a reconciliation is presented on the page following each statement, which briefly explains the adjustments necessary to reconcile the fund-based financial statements to the governmental activities column of the government-wide presentation. The City applies eligible expenses against available restricted resources before the use of unrestricted resources.

(c) <u>Measurement Focus, Basis of Accounting and Financial Statement Presentation</u>

The government-wide financial statements and the proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Regardless of the timing of related cash flow revenues are recorded when earned and expenses are recorded when a liability is incurred.

Grants and similar items are recognized as revenues as soon as all eligible requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Ad valorem taxes and charges for services are susceptible to accrual when collected in the current year or within 60 days subsequent to year end, provided that amounts received pertain to billings through the fiscal year ended. Intergovernmental revenue and utility service taxes are recorded in

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

accordance with their legal or contractual requirements, if collected in the current period or within 30 days after year end. Interest is recorded when earned. Licenses, permits, fines, forfeitures, and miscellaneous revenue are recorded as revenue when received in cash because they are generally not measurable until actually received. Occupational license revenue collected in advance of periods to which they relate is recorded as deferred revenue.

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except that principal and interest on long-term obligations are reported only when due in conformity with GAAP.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both governmental-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private sector guidance.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, producing and delivering of goods in connection with a proprietary fund's principal operations; in the case of the City, water and sewer revenues include the charges to customers for sales and services. Operating expenses for water and sanitation include the cost of providing these services the depreciation on capital assets, and the associated administrative costs. All revenue and expenses not meeting this definition are reported as *non-operating revenues and expenses.*

Major Funds and Basis Presentation

Generally Accepted Accounting Principles generally accepted in the United States of America set forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The City electively records funds as major funds which either have significant outstanding debt proceeds or a specific community focus.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenue is derived primarily from property taxes, state and federal distributions, grants and other intra-governmental revenue. The general operating expenditures, fixed

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Charges, and capital outlay costs that are not paid through other funds are paid from the General Fund.

The *Water and Sewer Fund* accounts for the activities related to providing water and sewer services to the City's residents.

The *Sanitation Fund* accounts for activities related to solid waste, trash, and mosquito control services, which are provided to the City residents.

(d) Assets, Liabilities and Net Assets or Equity:

(1) Cash and Cash Equivalents

All of the City's deposits are held in qualified public depositories pursuant to Florida Statutes, Chapter 280. City deposits include cash on hand, time and demand deposits, cash held with fiscal agent. City maintains a cash and investment pool that is available for use of all funds. Interest earned on pooled cash and investments is allocated to each of the funds based on the fund's average equity balance. The City's cash and investment pool allows individual funds, at any time, to deposit additional cash or make withdrawals without prior notice or penalty. Cash and cash equivalents reported in the government-wide financial statements include cash on hand, all highly liquid deposits, and investments with maturities of three month or less as of the purchase.

(2) Unbilled Accounts Receivable

Property funds recognize revenue on the monthly cycle billing basis to customers for services provided. As a result of this cycle billing method, there are unbilled receivables at the end of each fiscal year, with respect to services provided but not billed at fiscal year end. It is the policy of the City to accrue Water and Sewer and Sanitation Funds unbilled revenue at year end.

(3) Accounts Receivable

The City's Accounts receivables are presented in the financial statements net of allowances for uncollectible accounts.

(4) Allowances for Doubtful Accounts

Accounts receivable are written off on an individual basis in the year the City deems them uncollectible. Allowances for doubtful accounts have been provided for those accounts where collectability appears to be doubtful.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

(5) Investments

The City's investments for all funds are carried at fair value based on quoted market prices. Investments consist of U.S Government time deposit securities. Purchases and sales of investments are recorded on the trade dates. Net realized gains and losses on sales of investments are reflected in current operating results as earnings.

(6) Restricted Assets and Reserves

Pursuant to various revenue bond indenture agreements, specific enterprise fund assets are required to be segregated as to use and, are, therefore, identified as restricted assets. For certain restricted assets, offsetting reserves have been established by charges to retained earnings.

(7) Grants from Government Agencies

Certain grants, under the various federal and state programs, are included in the general fund. Grant monies, if and when received, are disbursed by these funds for goods and services as prescribed under the respective grant programs or are transferred to other City funds for ultimate distribution under the terms of the grants. These programs are dependent on financial assistance by the state and federal governments.

(8) Capital Assets

Capital asset acquisitions are recorded as expenditures in the governmental fund financial statements. Such assets are capitalized at historical cost in the government-wide financial statements for both governmental activities and business-type activities. In the case of gifts or contributions, such assets are recorded at fair market value at the date of receipt. Capital costs which materially extend the useful life of existing properties are capitalized. Net capital assets are defined as assets with an initial, individual cost of more than $750 and an estimated useful life in excess of one year. Interest is capitalized on projects during the construction period based upon average accumulated project expenditures.

Infrastructure assets (bridges, curbs and gutters, streets, lighting and drainage systems and similar assets that are immovable and of value only to the City) are capitalized and reported in the infrastructure category.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Assets are depreciated using the straight-line method over the following estimated lives:

Asset Type	Life
Building and building improvement	25-50
Improvement other than building and road	20
Infrastructure	50
Equipment and machinery	4-10

Depreciation is charged from the month of acquisition and none in the month of disposal

(9) Compensated Absences

The City accrues for compensated absences in accordance with GASB No. 16, Accounting for Compensated Absences. In the governmental funds, only the portion which would normally be liquidated with expendable available financial resources are accrued; whereas in the government-wide presentations, both the current and long-term portions are reported.

Employees earn 10 to 20 days of vacation and 24 days of sick leave annually. If an employee resigns in good standing or retires, the City pays accrued vacation from 25% to 75% and accumulated sick leave up to a maximum of 60 days.

(10) Deferred and Unearned Revenues

Deferred revenues are recorded for governmental fund receivable that are not yet available. Inflow that does not meet the criteria for revenue recognition, such as occupational licenses collected in advance are recorded as unearned revenues, in both the governmental fund and governmental-wide financial statements.

(11) Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligation are reported as liabilities in the applicable governmental activities, in the business-type activities, or in the proprietary fund type statement of net position. Bonds payable are reported net of the reported net of the applicable premium or discount. These premium and discounts are deferred and amortized over the life of the bonds. Issuance costs are expenses in the year they are incurred.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

(12) Lease

Lease contracts that provide the City with control of a non-financial assets, such as land and building for a period of time in excess of twelve months are reported as intangible right to use lease asset with a related lease liability. The lease liability is recorded at the present value of future payments. The tangible right to use leased asset is recorded for the same amount. Leased assets are amortized over the shorter of the useful life of the asset or the lease term.

(13) Concentration of Credit Risk

Financial instruments which subject the City to credit risk consist primarily of accounts receivable. Concentration of credit risk with respect to accounts receivable is generally diversified due to the large number of utility customers comprising the City's utility customer base. The City requires deposits from its customers and maintains an allowance for potential credit losses.

(14) Property Tax Calendar

Property taxes are levied on October 1 of every year; tax bills are mailed November 1 and are delinquent if not paid by the following March, and Tax certificates are sold for all taxes unpaid in July. The City's tax revenue is collected by the County's tax collector, who then remits to the City, monies collected following a calendar prescribed by law.

(15) Deferred inflows and outflows of Resources

Governmental funds report deferred revenue in connection with receivable for revenues that are not considered to be available to liquidate liabilities of the current period. Furthermore, the governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. Unearned revenues at the government-with level arise only when the City receives resources before it has a legal claim to them.

(16) Use of Estimates

The preparation of financials 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 during the reporting period. Actual results could differ from those estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

(17) Fund Balance

The City used restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal agreements that prohibit doing this, such as grant agreements requiring dollar for dollar spending.

Additionally the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are

incurred for the purpose for which amounts in any unrestricted fund balance classifications could be used.

In the fund financial statements, governmental funds report fund classification that comprise a hierarchy based primary on the extent to which the City is bound to constraint on the specific purpose for which amount in those funds can be spent. Amounts restricted to specific purpose are as follows:

- Constraints placed on the use of resources by creditors, grantors, contributors, or law or regulations of the governments, and
- Constraints imposed by law through constitutional provision or enabling legislation.

Amounts that can only be used for specific purpose pursuant to constraint imposed by the City Commissioners through a resolution or an ordinance are classified as *committed fund balances*. Amounts that are constrained by the City's intent to be used for specific purpose, but are neither restricted nor committed, are classified as *assigned fund balances*. Constraints imposed by law through constitutional provision or enabling legislation are classified as *restricted fund balances.* Assignments are made by City's management based on the City Commissioners' direction.

Non-spendable fund balance includes amounts that cannot be spent since they are either (a) not in spendable from or (b) legally or contractually required to be maintained intact. *Unassigned fund balance* represents a fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to a specific purpose within the general fund.

(18) Net Position

Net assets of the government-wide and proprietary funds are categorized as *invested in capital assets,* net of related debt, restricted or unrestricted. *Invested*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

in capital assets, net of related debt is that portion of net assets that relates to the City's capital assets reduced by the portion of the assets that has been acquired through the use of long-term debt. This amount is offset by any unspent proceeds that are outstanding at fiscal year-end. Restricted net assets are that portion of net assets that has been restricted for general use by external parties (creditors, grantors, contributors, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation.

(19) Budget and Budgetary Accounting

The City prepares an annual operating budget for both the general fund and the special revenues fund which are reflected in these financial statements. The City's budgeting process is based on estimates of revenues and expenditures and requires that all budgets be approved by the City of South Bay's City Commissioners (the "Commissioners") after a public hearing is held. Subsequent amendments to the budget, if any, are approved by the Commissioners.

Budgets are prepared on the same basis of accounting as required for Governmental Fund Types. Expenditures may exceed the approved budget amounts for individual categories as long as the total does not exceed the approved budget. Any remaining fund balances remain with the City each year.

NOTE 2 – Deposits

All of the City's bank deposits are held in qualified public depositories approved by State Treasurer of the State of Florida and they are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000.

The uninsured balance at September 30, 2022 was $4,883,492 on bank statements balance less FDIC insurance at that time.

The City's deposit in the Florida Cooperative Liquid Assets Securities Systems (FL Class), a public entity investment trust organized under the laws of the State of Florida, is presented at Net Asset Value (NAV), which reflects fair value. The objectives of FL Class are to generate investment income while maintaining safety and liquidity. There are no restrictions or terms and conditions on the City in redeeming the deposit and the City has no unfunded commitments related to this deposit.

NOTE 3 – INVESTMENTS:

Investments consist of U.S Government time deposit securities. The table below summarizes the scheduled maturities of the investments at September 30, 2022:

	Fair Value of Investments Maturities				
	Less Than One Year	One to Five Years	Six To Ten Years	More Than Ten Years	Total
U.S Government securities	$ 31,892	$ 187,045	$ 241,392	$ 384,219	$ 844,548

On December 12, 1998, the City issued Second Subordinate Water Revenue Bonds Series 1998 for $1,339,000 with interest of 4.75% to the U.S Department of Agriculture, Rural Utilities Service in connection with providing water and sewer services at the correctional facility in the City known as the Off-Site Improvements. Prior to the issuance of the bonds, $1,338,760 was placed with the U.S. Treasury in time deposit securities to service the bond debt under an agreement for the water and sewer services. The interest rates on the securities range from 3.782% to 5.400%. The annual payments on the bonds are payable from the maturities of these investments.

Credit Risk – The Second Subordinate Water Revenue Bond Series 1998 limits the investments to United States Government or United States Treasury Bonds, certificates, notes, bills, or interest-bearing time deposits with the depositories of the City. The interest derived from such investments or deposits shall accrue as revenue to the general fund of the City, except in the case of special funds for which the City is required by agreement or by law to credit such special funds with interest on the invested balances.

The City has elected to proceed under the alternative investment guideline as set forth in section 218.415 (17) Florida Statutes. The City may invest any surplus public funds in the following:

(a) The Local Government Surplus Trust Funds, or any intergovernmental investment pools pursuant to the Florida Interlocal Cooperation Act;

(b) Security and Exchange Commission registered money market funds the highest credit quality rating from a nationally recognized rating agency;

(c) Interest bearing time deposits or saving accounts in qualified depositories;

(d) Direct obligation of the U.S. Treasury.

Securities listed in paragraph (c) and (d) shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured. The City reports all interest related revenue to investments activities in the respective funds and reports investments at fair value.

NOTE 4 – CAPITAL ASSETS

Changes in capital assets of the City as of September 30, 2022, are shown below:

	Balance 9/30/2021	Increases	Decreases	Balance 9/30/2022
Governmental Activities:				
Capital assets not being depreciated				
Land	$ 293,523	$ -	$ -	$ 293,523
Construction in progress	437,801	-	-	437,801
Total capital assets, not being depreciated	731,324	-	-	731,324
Capital assets, being depreciated				
Buildings and improvements	727,191	-	-	727,191
Improvement other than buildings and roads	1,286,022	-	-	1,286,022
Lease (Right-of-use-asset)	60,524	-	-	60,524
Infrastructure	12,803,790	-	-	12,803,790
Equipment and machinery	821,034	320,021	-	1,141,055
Total capital assets being depreciated	15,698,561	320,021	-	16,018,582
Less accumulated depreciation for:				
Buildings and improvements	709,228	15,799	-	725,027
Improvement other than buildings and roads	292,329	110,410	-	402,739
Lease (Right-of-use-asset)	-	4,200	-	4,200
Infrastructure	9,911,250	440,230	-	10,351,480
Equipment and machinery	733,801	97,392	-	831,193
Total accumulated depreciation	11,646,608	668,031	-	12,314,639
Total capital assets being depreciated, net	4,051,953	(348,010)	-	3,703,943
Governmental activities capital assets, net	$ 4,783,277	$ (348,010)	$ -	$ 4,435,267

	Balance 9/30/2021	Increases	Decreases	Balance 9/30/2022
Business-Type Activities:				
Capital assets not being depreciated				
Land	$ 212,927	$ -	$ -	$ 212,927
Total capital assets, not being depreciated	212,927	-	-	212,927
Capital assets being depreciated:				
Utility plant and systems	128,521	-	-	128,521
Total capital assets being depreciated	128,521	-	-	128,521
Total accumulated depreciation	93,989	2,570	-	96,559
Total capital assets being depreciated	34,532	(2,570)	-	31,962
Business-type activities capital assets, net	$ 247,459	$ (2,570)	$ -	$ 244,889

NOTE 4 – CAPITAL ASSETS (Continued):

Depreciation expense was charged to functions of the government as follows:

Governmental activities	
General government	$ 49,931
Highway and streets	482,533
Culture and recreation	135,567
Total depreciation expense – governmental activities	$ 668,031

NOTE 5 – LONG TERM DEBT:

Long-term debt activities for the year ended September 30, 2022, are shown below:

	Balance 9/30/2021	Increases	Decreases	Balance 9/30/2022
Governmental activities:				
Capital lease obligation	$ 27,800	$ -	$ 24,933	$ 2,867
Compensated absences	137,716	36,362	-	174,078
Total governmental activities	$ 165,516	$ 36,362	$ 24,933	$ 176,945
Business-type activities:				
Bond payable	$ 907,000	$ -	$ 33,000	$ 874,000
Total business-type activities	907,000	-	33,000	874,000
Total long-term debt	$ 1,072,516	$ 36,362	$ 57,933	$ 1,050,945

Long-Term Debt of Business type Activities:

Subordinate bonds were issued by the City to finance the cost of construction and erection of extensions and improvements to the City's water and sewer system. The revenues from the water and sewer system, certain excise taxes are the City's guaranteed entitlement to revenue sharing trust funds, and all other money derived from sources other than ad valorem taxation are pledged as security for the bonds. The maturities of outstanding debt are summarized as follows:

NOTE 5 – LONG TERM DEBT (Continued):

Bond Series 1998 Second Subordinate Water Revenue

Fiscal year of Maturity	Principal Amount	Interest	Total
2023	$ 34,500	$ 41,515	$ 76,015
2024	36,200	39,876	76,076
2025	37,900	38,157	76,057
2026	39,700	36,356	76,056
2027	41,600	34,471	76,071
2028 - 2032	239,400	140,790	380,190
2033 - 2037	301,900	78,266	380,166
2038 - 2039	142,800	10,274	153,074
Total	$ 874,000	$ 419,705	$ 1,293,705

Change during fiscal year:	
Outstanding October 1, 2021	$ 907,000
Retired	(33,000)
Outstanding September 30, 2022	$ 874,000
Due within one year	$ 34,500
Due in more than one year	839,500
	$ 874,000

The interest rate is 4.75% on the Second Subordinate Bonds Series 1998.

NOTE 6 – COMPENSATED ABSENCES

From 10 to 20 days of vacation and 24 days of sick leave can be earned by employees annually. If an employee resigns in good standing or retires, the City pays accrued vacation and from 25% to 75% of accumulated sick leaves up to a maximum of 60 days.

The change in compensated absences during the year is as follows:

	Governmental Activities
Balances at October 1, 2021	$ 137,716
Increase	36,362
Balance at September 30, 2022	$ 174,078

NOTE 7 – LEASE:

Effective October 1, 2021, the City implemented Governmental Accounting Standard Board Statement 87 (GASB 87), *Lease.* Restatement for the implementation of GASB 87 as of October 1, 2021 was deemed insignificant.

1- The City has entered into a lease agreement with a non-profit organization to lease a building for one year and it may extend for a period of two additional one year term.
2- The City has entered into a lease agreement with a radio station which allows the use of City's land for a transmission tower site. The agreement includes six (6) five (5) year extension terms after the initial term. The lease increase by 3% over the lease payment during the previous year.

	Building		Tower		
Year End 9/30:	Principal	Interest	Principal	Interest	Total
2023	$ 8,867	$ 734	$ 15,488	$ 466	$ 24,355
2024	9,253	349	15,952	480	25,205
2025	3,173	28	16,431	495	19,604
2026	-	-	16,924	510	16,924
2027	-	-	15,976	443	15,976
	$ 21,293	$ 1,111	$ 80,771	$ 2,394	$ 102,064

NOTE 8 – CAPITAL LEASE:

The City purchased various autos under capital leases from third parties and recorded the transactions in *Governmental Activities.* The future minimum lease payments under this capital leases and the present value of net minimum lease payments at September 30, 2022 are as follows:

Year Ending	
2023	$ 2,903
Total minimum lease payments	2,903
Less: amount representing interest	(36)
Present value of future payments	$ 2,867

NOTE 9 - FLORIDA RETIREMENT SYSTEM

General Information - In accordance with Ordinance 15-2010 dated October 19, 2010, the City established Florida Retirement System (FRS) Investment Plan for the City Commissioners and

NOTE 9 – <u>FLORIDA RETIREMENT SYSTEM (Continued):</u>

the appointed officers (defined contribution plan). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employers defined benefit plans administered by the Florida Department of Management Services. First is Division of Retirement, including the FRS Pension Plan ("Pension Plan"), and the second is Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration ("SBA"). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, City government, district school board, state university, community college, participating city or special district in Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information from FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the following Web site: www.dms.myflorida.com/workforce_operations/retirement/publications.

<u>Pension Plan</u>

<u>Plan Description</u> – The Pension Plan is a cost-sharing, multiple-employer defined contribution plan with a Deferred Retirement Option Program ("DROP") for eligible employees.

<u>Benefits Provided</u> - Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, regular class members who retire at or after age 62, with at least six years of credited service or 30 years of service regardless of age, are entitled to a retirement benefit payable monthly for life. This payment is equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before the age 62 and receive reduced retirement benefits. Special Risk Administrative Support class members who retire at or after age 55 with at least six years of credited service or 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service, or

NOTE 9 – FLORIDA RETIREMENT SYSTEM(Continued):

30 years of service regardless of age are entitled to a retirement benefit payable monthly for life. The payment is equal to 2.0% of their final average compensation based on the five highest years of salary each year of credited service. Elected Officers' class members who retire at or after age 62, with at least six years of credited service or 30 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service and normal retirement to age increased to 65 or 33 years of service regardless of age members, Senior Management Service members, and Elected Officers' class members. The normal age increased to 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Finally, the final average compensation for all these members will be based on the eight highest years of salary.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of- living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011 and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent, determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011 will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with FRS employer for 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

Contributions – The Florida legislative establishes rates for participating employers and employees. Contribution rates during the 2021-2022 fiscal year were as follows:

Class	Percent of Gross Salary	
	Employee	**Employer**
Regular	3.00%	10.82%
Special Risk	3.00%	25.89%
DROP	3.00%	18.34%
Senior Management Service	3.00%	29.01%
Elected Officers	3.00%	51.42%

NOTE 9 – FLORIDA RETIREMENT SYSTEM(Continued):

The City's contributions, including employee contributions, to the Pension Plan totaled $12,615 for the fiscal year ended September 30, 2022.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2022, the City reported a liability of $90,082 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The City's proportionate share of the net pension liability was based on the City's 2020-2021 fiscal year contributions relative to the 2021-2022 fiscal year contributions of all participating members. At June 30, 2022, the City's proportionate share was .000242104 percent, which was a decrease of .000221954 percent from its proportionate share measured as of June 30, 2021.

For the fiscal year ended September 30, 2022, the City recognized pension expense in amount of $10,435. In additions the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 4,278	$ -
Change in assumptions	11,094	-
Net difference between projected and actual earnings on pension plan investments	5,948	-
Change in proportion and differences between City pension plan contributions and proportionate share of contributions	7,968	15,081
City pension plan contributions Subsequent to the measurement date	3,092	-
Total	$ 32,380	$ 15,081

The deferred outflows of resources related to the Pension Plan, totaling $3,092 and resulting from City contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources, related to the Pension Plan, will be recognized in pension expense as follows:

NOTE 9 – FLORIDA RETIREMNET SYSTEM (Continued):

Fiscal Year Ending September 30,	Amount
2023	$ (2,214)
2024	(1,904)
2025	(3,335)
2026	(2,358)
2027	(18)
Thereafter	24,036
Total	$ 14,207

Actuarial Assumptions – The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions. The assumptions were applied to all periods included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, average, including inflation
Investment rate of return	6.70%, net of pension plan investment expense, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but it instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class, are summarized in the following table:

NOTE 9 – FLORIDA RETIREMENT SYSTEM (Continued):

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.6%	2.6%	1.1%
Fixed Income	19.8%	4.4%	4.4%	3.2%
Global Equity	54.0%	8.8%	7.3%	17.8%
Real Estate	10.3%	7.4%	6.3%	15.7%
Private Equity	11.1%	12.0%	8.9%	26.3%
Strategic Investments	3.8%	6.2%	5.9%	7.8%
Total	100.00%			
Assumed Inflation - Mean			2.4%	1.3%

Discount Rate - The discount rate used to measure the total pension liability was 6.70%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the City's proportionate share of the net pension liability calculated using the discount rate of 6.70%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.70%) or one percentage point higher 7.70% than the current rate:

	1% Decrease (5.7%)	Current Discount Rate 6.7%	1% Increase 7.7%
City's proportionate share of the net pension liability	$ 155,791	$ 90,082	$ 35,142

Pension Plan Fiduciary Net Position - Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

NOTE 9 – FLORIDA RETIREMENT SYSTEM (Continued):

Payables to the Pension Plan - At September 30, 2022, the City reported a payable in the amount of $90,082 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2022.

HIS Plan

Plan Description – The HIS Plan is a cost-sharing, multiple-employer, defined benefit pension plan established under Section 112.363, Florida Statutes, and it may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided – For the fiscal year ended September 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment of $5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $30 and a maximum HIS payment of $150 per month. To be eligible to receive these benefits, a retiree under a State-administered, retirement system must provide proof of health insurance coverage, which may include medicare.

Contributions – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2021, the HIS contribution for the period October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021 was 1.66% respectively. The City contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The City's contributions to the HIS Plan totaled $510 for the fiscal year ended September 30, 2022.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources, Related to Pensions – At September 30, 2022, City reported a liability of $8,923 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The City's proportionate share of the net pension liability was based on the City's 2030-2021 fiscal year

NOTE 9 – FLORIDA RETIREMENT SYSTEM (Continued):

contributions relative to the 2021-2022 fiscal year contributions of all participating members. At June 30, 2022, the City's proportionate share was .000084244 percent, which was a decrease of .000074857 percent from its proportionate share measured as of June 30, 2021.

For the fiscal year ended September 30, 2022, the City recognized pension expense of $581. In addition the City reported deferred outflow of resources and deferred inflows of resources related to pension from the following resource:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 271	$ 39
Change in assumptions	511	1,380
Net difference between projected and actual earnings on pension plan investments	13	-
Change in proportion and differences between City pension plan contributions and proportionate share of contributions	1,700	1,300
City pension plan contributions Subsequent to the measurement date	140	-
Total	$ 2,635	$ 2,719

The deferred outflows of resources related to the HIS Plan, totaling $140 resulting from City contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources, related to the HIS Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30,	Amount
2023	$ 120
2024	139
2025	149
2026	(139)
2027	37
Thereafter	(530)
Total	$ (224)

NOTE 9 – FLORIDA RETIREMENT SYSTEM (Continued):

Actuarial Assumptions – The total pension liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	2.16%

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2022, valuation was based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

Discount Rate - The discount rate used to measure the total pension liability was 3.50%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the City's proportionate share of the net pension liability was calculated using the discount rate of 3.54% as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.54%) or one percentage point higher 4.54% than the current rate:

	1% Decrease (2.54%)	Current Discount Rate 3.54%	1% Increase 4.54%
City's proportionate share of the net pension liability	$ 10,208	$ 8,923	$ 7,859

Pension Plan Fiduciary Net Position - Detailed information regarding the HIS Plan's fiduciary net position is available in the, separately issued, FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan - At September 30, 2022, the City reported a payable in the amount of $8,923 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2022.

NOTE 9 – FLORIDA RETIREMENT SYSTEM (Continued):

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

Investment Plan

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. City employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected City Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts. The individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 3.00% percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2021-2022 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular Class 10.82%, Special Risk Class 25.89%, Senior Management Service Class 29.01% and Drop 18.34%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the pension plan is transferred to the Investment Plan. The member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a *suspense account* for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If

the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2021, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the City.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump- sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account

NOTE 9 – FLORIDA RETIREMENT SYSTEM (Continued):

balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The City's Investment Plan pension expense totaled $11,622 for the fiscal year ended September 30, 2022.

NOTE 10 – EMPLOYEE MONEY PURCHASE PENSION PLAN:

The City provides retirement benefits for all of its eligible employees through a money purchase pension plan and Florida Retirement System Investment Plan for the City Commissioners and appointed officers. The contributions to the employee retirement are as follows:

Money Purchase Pension Plan:

A Money Purchase Pension Plan (the "Plan") covers all City employees who have completed a fourth year of eligible service and agree in writing to make the required employee contributions to the Plan. The required employee contribution is five percent of compensation received. The City's matching contribution is equal to the five percent mandatory employee contribution for the year.

The City's matching contributions to the Plan are invested in annuity contracts and/or life insurance policies issued by an insurance company. Furthermore, the contracts and policies are issued in the employee's name. Employee benefits are vested at a rate of ten percent per year and are fully vested after ten years. An employee is eligible for early retirement within ten years of normal retirement date and has ten years of vested service.

The pension expense under this plan for the year ended September 30, 2022, was as follows:

	Governmental Activities
General Fund	$ 44,504

NOTE 11 – INTERFUND RECEIVABLES AND PAYABLES:

Interfund receivable and payable balances at September 30, 2022 were:

	Interfund Receivables	Interfund Payables	Transfer In	Transfer Out
General fund – major	$ -	$ 678,085	$ -	$ -
Water & sewer fund – major enterprise	678,085	-	-	-
	$ 678,085	$ 678,085	$ -	$ -

During the course of operations, numerous transactions occurred between individual funds for good and services. The receivables and payables are classified in the Statement of Net Assets as "due from other funds" or "due to other funds."

NOTE 12 – CONTINGENCIES AND COMMITMENTS:

The City receives financial assistance from federal, state and local governmental agencies in the form of grants and revenues sharing programs. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims, resulting from such audits, could become a liability of the general fund or other applicable funds. However, in the opinion of management, any disallowed claims would not have a material effect on the overall financial position of the City as of September 30, 2022.

NOTE 13 – RISK MANAGEMENT:

The City is exposed to various of loss related to torts, theft of, damage to and destruction of assets, error and omission, injuries to employees, and natural disasters for which the City purchases commercial insurance to protect against area of possible exposure. Deductibles and limits vary by coverage and there were no settled claims which exceeded insurance coverage during the past three fiscal years.

NOTE 14 – UTILITY CONTRACT:

On June 15, 2009, The City of South Bay, The City of Pahokee, The City of Belle Glade, and Palm Beach County entered into an interlocal agreement establishing “The Glades Utility Authority” (the “Authority”).

NOTE 14 – UTILITY CONTRACT (Continued):

Under this agreement, the City's utilities operations were transferred to the Authority effective October 1, 2009, and the Authority assumed the responsibility of the water and sewer as well as the outstanding bond debt for the three cities.

During 2012, because of extreme high debt payment obligations, substandard infrastructure and loss of customers, there was going concern in regard to the Authority continuing to operate

without substantial utility rate increase. As result, the Authority dissolved and effective March 31, 2013, all the utilities functions of the three-cities were transferred to Palm Beach County Water Utilities Department (PBCWUD). As result of this transition, all the outstanding debts of the City in amount of $2,157,000 as of March 31, 2013 and on May 20, 2014 was paid off.

The City of South Bay will continue to provide the solid waste, trash and mosquito control services. Under the agreement, the Authority agreed to bill the City's customers for the sanitation services for a fee of one percent to the total of the monthly collection revenue. For the fiscal year ended September 30, 2022, the City paid $7,205 for the collection fees.

The agreement with PBCWUD shall be for an initial term of fifty (50) fiscal years commenced on the day that the agreement was executed and the agreement shall, thereafter, automatically renew for successive ten (10) year periods until terminated.

Under the agreement, both Authority and PBCWUD are required to pay the City an annual entity transfer fee equal to seven percent based on annual gross revenues. For the year ended September 30, 2022, the City received $168,241 for entity transfer fee.

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS:

The City provides no post healthcare or life insurance benefits to former City's employee after retirement. Therefore, GASB 45 – "*Accounting and financial Reporting by Employers for Post Employment Benefits Other Than Pensions*" would have no material effect on the City.

NOTE 16 – MANAGEMENT'S REVIEW:

Management has evaluated subsequent event through June 9, 2023, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

City of South Bay, Florida
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Taxes and franchise fees	$ 1,119,158	$ 1,175,158	$ 1,214,098	$ 38,940
Licenses and permits	95,500	108,418	94,742	(13,676)
Intergovernmental	873,333	1,726,788	1,728,448	1,660
Charges for services	54,296	54,296	57,727	3,431
Fines and forfeitures	2,000	2,000	8,675	6,675
Rents	28,300	28,300	40,776	12,476
Investment income	800	800	6,976	6,176
Miscellaneous	16,353	48,168	55,236	7,068
Total revenues	2,189,740	3,143,928	3,206,678	62,750
Expenditures:				
Current:				
General government	1,339,361	1,942,423	1,836,714	105,709
Public safety	230,890	230,890	227,028	3,862
Highways and streets	507,559	512,859	465,168	47,691
Culture and recreation	176,662	202,467	169,879	32,588
Capital outlay	-	320,021	320,021	-
Debt services:				
Principal	25,369	25,369	22,819	2,550
Interest	1,000	1,000	872	128
Total expenditures	2,280,841	3,235,029	3,042,501	192,528
Excess of revenues over (under) expenditures	(91,101)	(91,101)	164,177	255,278
Other financing sources:				
Operating transfer in	91,101	91,101	91,101	-
Total other financing sources:	91,101	91,101	91,101	-
Net change in fund balance	$ -	$ -	255,278	$ 255,278
Fund balance, beginning of year			1,784,086	
Fund balance, end of year			$ 2,039,364	

City of South Bay, Florida
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual
Capital Projects Fund
For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	$ 4,914,742	$ 4,914,742	$ 885,612	$ (4,029,130)
Interest income	1,000	1,000	3,961	2,961
Total revenues	4,915,742	4,915,742	889,573	(4,026,169)
Expenditures:				
Current:				
General government	167,673	167,673	11,800	155,873
Highways and streets	4,748,069	4,748,069	920,907	3,827,162
Total expenditures	4,915,742	4,915,742	932,707	3,983,035
Excess (deficiency) of revenues over expenditures	-	-	(43,134)	(43,134)
Other financing sources:				
Total other financing sources:	-	-	-	-
Net change in fund balance	$ -	$ -	(43,134)	$ (43,134)
Fund balance, beginning of year			1,237,982	
Fund balance, end of year			$ 1,194,848	

City of South Bay, Florida
Note to Budgetary Comparison Schedule
Budget and Actual – General Fund
For the Fiscal Year Ended September 30, 2022

NOTE 1 – BUDGETARY ACCOUNTING

Budgets - Budgets are legally adopted for the General Fund. All governmental fund budgets are prepared on the modified accrual basis of accounting.

Under the law of the State of the Florida and the City of South Bay Code, the City Manager submits to the Mayor and City Commissioners, a proposed Budget and Financial Plan for the fiscal year commencing the following October 1^{st}. The Annual Budget and Financial Plan are prepared by fund, function and activities and include all proposed expenditures and means of financing them. Public hearings are conducted to obtain taxpayers comments. Prior to October 1^{st}, the budget is legally enacted by the City Commissioners through passage of a resolution.

Changes or amendments to increase or decrease the total amount of budgeted revenue or expenditures for a given fund must be approved by a majority vote of the City Commissioners; however, the change, amendments or transfers within the total revenue or expenditures for functions, activities or departments of a given fund may be approved by the City Manager. During the year the original budget increased by $954,188, the revenue increased primarily due to additional revenues from various taxes, and Coronavirus State and Local Fiscal Recovery Funds, and expenditures increased due to increase of operating expenses incurred in various departments.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the amended budget based on legally authorized revisions to the original budgets during the year.

Actual general fund revenues were over appropriations by $62,750, when the actual general fund expenditures were under the appropriation by $192,528.

Encumbrances – Encumbrance accounting, under which purchase orders, contract, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as extension of formal budgetary control. Encumbrance lapse at year end and become obligations of the subsequent year's budget. At September 30, 2022, the City did not have any commitments related to unperformed contracts.

NOTE 2 – BUDGET AND ACTUAL COMPARISON

The Budgetary Comparison Schedule for the General Fund is required to be prepared under the basis of accounting used in preparing the budget. As indicated in Note 1, the modified accrual basis of accounting is used for budgetary purposes.

City of South Bay, Florida
Required Supplementary Information
Schedule of Proportionate Share of Net Pension Liability
Florida Retirement System
Last 10 Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015	2014**
City's proportion of the net pension liability (asset)	0.000242%	0.000222%	0.000249%	0.000265%	0.000365%	0.000277%	0.000281%	0.000309%	0.000483%
City's proportion share of the net pension liability (asset)	$ 90,082	$ 16,766	$ 107,755	$ 91,308	$ 109,994	$ 81,906	$ 71,077	$ 39,933	$ 8,224
City's covered-employee payroll	33,100	26,500	26,500	26,500	33,584	24,000	23,000	23,000	14,917
City's proportion share of the net pension liability (asset) as a percentage of its covered-employee payroll	272.15%	63.27%	406.62%	344.56%	327.52%	341.28%	309.03%	173.62%	55.13%
Plan fiduciary net position as a percentage of the total pension liability	82.89%	96.40%	78.85%	82.61%	84.26%	83.90%	84.88%	92.00%	96.09%

* Amount represented for each fiscal year were determined as 0f 6/30.
** Information prior to 2014 is not available.

City of South Bay, Florida
Required Supplementary Information
Schedule of Contribution
Florida Retirement System
Last 10 Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015	2014**
Contractually required contribution	$ 12,615	$ 10,648	$ 10,351	$ 10,277	$ 11,923	$ 10,215	$ 9,148	$ 8,035	$ 6,196
Contribution in relation to the contractually required contribution	12,615	10,648	10,351	10,277	11,923	10,215	9,148	8,035	6,196
City's covered-employee payroll	33,100	26,500	26,500	26,500	31,454	27,000	23,000	23,000	16,833
Contribution as a percentage of covered-employee payroll	38.1%	40.2%	39.1%	38.8%	37.9%	37.8%	39.8%	34.9%	36.8%

* Amount represented for each fiscal year were determined as 0f 9/30.
** Information prior to 2014 is not available.

City of South Bay, Florida
Required Supplementary Information
Schedule of Proportionate Share of Net Pension Liability
Health Insurance Subsidy Plan
Last 10 Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015	2014**
City's proportion of the net pension liability (asset)	0.000084%	0.000075%	0.000076%	0.000079%	0.000100%	0.000075%	0.000075%	0.000082%	0.000104%
City's proportion share of the net pension liability (asset)	$ 11,622	$ 9,853	$ 9,323	$ 8,866	$ 10,654	$ 8,052	$ 8,684	$ 8,325	$ 5,569
City's covered-employee payroll	33,100	26,500	26,500	26,500	33,584	24,000	23,000	23,000	14,917
City's proportion share of the net pension liability (asset) as a percentage of its covered-employee payroll	35.11%	37.18%	35.18%	33.46%	31.72%	33.55%	37.76%	36.20%	37.33%
Plan fiduciary net position as a percentage of the total pension liability	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

* Amount represented for each fiscal year were determined as 0f 6/30.
** Information prior to 2014 is not available.

City of South Bay, Florida
Required Supplementary Information
Schedule of Contribution
Health Insurance Subsidy Plan
Last 10 Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015	2014**
Contractually required contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contribution in relation to the contractually required contribution	-	-	-	-	-	-	-	-	-
City's covered-employee payroll	33,100	26,500	26,500	26,500	31,454	27,000	23,000	23,000	16,833
Contribution as a percentage of covered-employee payroll	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

* Amount represented for each fiscal year were determined as 0f 9/30.
** Information prior to 2014 is not available.

COMPLAINCE SECTION

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 Mayor and Members of the City Council
City of South Bay, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund information of the City of South Bay, Florida (the 'City'), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 9, 2023. Our report includes a reference to other auditors who audited the financial statements of the Fiduciary Funds, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report om Internal Control over Financial Reporting

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

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

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

West Palm Beach
Phone (561) 655-2664

Miami
Phone (305) 331-8768

Hollywood
Phone (954) 966-4435

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 financial statements. 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June 9, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE FLORIDA AUDITOR GENERAL

To the Honorable Mayor and Members of the City Council
City of South Bay, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited the City of South Bay, Florida's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and state projects for the fiscal year ended September 30, 2022. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state projects based our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Florida Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.550 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the fiscal year ended September 30, 2022.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program ad state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June 9, 2023

City of South Bay, Florida
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended September 30, 2022

I. Summary of Independent Auditor's Results

Financial Statements

Type of report the auditor issued: **Unmodified**

Internal control over financial reporting:

• Material weakness(es) identified?	___yes	_X_no
• Significant deficiency(ies) identified?	___yes	_X_none reported
Noncompliance material to financial statements noted?	___yes	_X_no

Federal Awards

Internal control over major programs:

• Material weakness(es) identified?	___yes	_X_no
• Significant Deficiency(s) identified	___yes	_X_none reported

Type of auditor's report issued on compliance for major programs: **Unmodified.**

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	___yes	_X_no

Identification of major programs:

CFDA No(s).	Names of State Project
21.027	Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B Programs	$ 750,000	
Auditee qualified as low-risk auditee?	_X_yes	___no

II. Prior Year Financial Statement Findings

None.

III. Current Year Financial Statement Findings

None.

IV. Prior Year Federal Awards Findings and Questioned Costs

None.

V. Current Year Federal Awards Findings and Questioned Costs

None.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Honorable Mayor and Members of City Council
The City of South Bay, Florida

We have audited the financial statements of the City South Bay, Florida (the "City") as of and for the year ended September 30, 2022, and have issued our report thereon dated June 9, 2023.

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

Other Reports and Schedule
We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Schedule of Findings and Questioned Costs; the Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General, and the management letter in accordance with the rules of the Auditor General of the State of Florida. Disclosures in those reports and schedule, which are dated June 9, 2023, should be considered in conjunction with this report.

Local Government Investment Policies
We have examined the City's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies,* during the year ended September 30, 2022. Management is responsible for City's compliance with those requirements. Our responsibility is to express an opinion on the City'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 the City'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 the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022. This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June 9, 2023

MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Honorable Mayor and Members of the City Commission
City of South Bay, Florida

Report on the Financial Statements
We have audited the financial statements of the City of South Bay, Florida (the 'City'), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 9, 2023.

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

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 10, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. There were no component units associated with the City.

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

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

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

Special District Component Units

Sections 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

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

Purpose of this letter

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

HCT Certified Public Accountants & Consultants, LLC

Hollywood, Florida
June 9, 2023

RESOLUTION NO. 26-2023

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023, THROUGH SEPTEMBER 30, 2024, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, on July 18, 2023, the City of South Bay, Florida, adopted a Proposed Millage Rate for the fiscal year 2023-2024 pursuant to Section 200.065, Florida Statutes; and

WHEREAS, the City scheduled its first public hearing on the proposed budget and millage rate, as required by Section 200.065, Florida Statutes, to be held on September 5, 2023; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of South Bay has been certified by the Palm Beach County, Florida Property Appraiser to the City of South Bay as Ninety-Nine Million, Six Hundred Eight Thousand Five Hundred Ninety Four Dollars ($99,608,594.00); and

WHEREAS, having considered the comments of the public regarding the millage rate, the City Commission desires to tentatively adopt a millage rate for Fiscal Year 2023-2024.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" paragraphs are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. Proposed Millage Rate. The City Commission of the City of South Bay hereby adopts a proposed and tentative millage rate of 6.3089 mills for Fiscal Year 2023-2024, commencing October 1, 2023, through September 30, 2024, which is $6.3089 per $1,000.00 of taxable property value within the City of South Bay. This millage rate represents a 15.16% increase over the rollback rate of 5.4783 mills.

Section 3. Public Hearing. The second and final public hearing on the budget is set for September 19, 2023, at 7:00 p.m., in the Commission Chambers at City Hall, 335 SW 2nd Ave. South Bay, Florida.

Section 4. Effective Date. This Resolution shall take effect immediately upon its passage and adoption.

PASSED and **ADOPTED** this 18th day of July 2023.

____
Joe Kyles, Mayor

ATTEST:

____
Vicenta Del Bosquez, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, Esquire
City Attorney

Moved by: __________________________________

Seconded by: ________________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Polk	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

Reset Form | Print Form

CERTIFICATION OF TAXABLE VALUE

FLORIDA Department of Revenue

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2023	County : PALM BEACH
Principal Authority : South Bay	Taxing Authority : South Bay

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$		82,966,597	(1)
2.	Current year taxable value of personal property for operating purposes	$		14,359,246	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$		2,282,751	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$		99,608,594	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$		411,936	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$		99,196,658	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$		86,136,292	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	☑ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/27/2023 9:31 AM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*	6.3089	per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	543,425	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	0	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	543,425	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	0	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	99,196,658	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*	5.4783	per $1000	(16)
17.	Current year proposed operating millage rate	6.3089	per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	628,421	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 543,425	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	5.4783 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 545,686	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 628,421	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	6.3089 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	15.16 %	(27)

First public budget hearing	Date : 9/5/2023	Time : 7:00 PM EST	Place : 335 SW 2nd Ave., South Bay, FL 33493

SIGN HERE

Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.
Signature of Chief Administrative Officer :	Date :
Title : Leondrae Camel, CITY MANAGER	Contact Name and Contact Title : Massih Saadatmand, FINANCE DIRECTOR
Mailing Address : 335 SW SECOND AVE	Physical Address : 335 SOUTHWEST SECOND AVENUE
City, State, Zip : SOUTH BAY, FLORIDA 33493	Phone Number : 5619966751 — Fax Number : 5619967950

Instructions on page 3

RESOLUTION 27-2023

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA RATIFYING THE CITY MANAGER'S SUBMISSION OF A STATE OF FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY COMMUNITY PLANNING TECHNICAL ASSISTANCE GRANT FOR FISCAL YEAR 2023; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of South Bay ("City") is desirous of creating innovative plans and development strategies to promote a diverse economy and vibrant rural community; and

WHEREAS, the City Manager previously submitted a State of Florida Department of Economic Opportunity Grant ("Grant") on an expedited basis in order to meet the grant deadline of June 15, 2023, attached as Composite Exhibit "A"; and

WHEREAS, this grant will support the City's efforts to develop a State of the City report, conduct a SOAR analysis and asset mapping, develop a Five-Year Strategic Plan and draft an Ecotourism Plan; and

WHEREAS, the City Commission desires to ratify the submission of the State of Florida Department of Economic Opportunity Community Planning Technical Assistance Grant; and

WHEREAS, City Commission finds that ratification of the submission of the State of Florida Department of Economic Opportunity Grant is in the best interests of the residents of the City.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. Authorization of City Manager. The City Commission of the City of South Bay hereby authorizes and ratifies the City Manager's submission of a State of Florida Department of Economic Opportunity Grant to the Florida Department of Economic

Opportunity, attached hereto as Composite Exhibit "A." The City Manager is further authorized to take all necessary and expedient action to carry out the intent of this Resolution.

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 18th day of July 2023.

____
Joe Kyles, Mayor

ATTEST:

____
Vicenta Del Bosquez, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, P.A.
City Attorney

Moved by: _______________________________

Seconded by: _______________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Polk	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

South Bay City Hall
335 SW 2nd Avenue
South Bay, FL 33493
Telephone: 561-996-6751
Facsimile: 561-996-7950

www.southbaycity.com

June 14, 2023

Deputy Secretary Benjamin M. Melnick
Florida Department of Economic Opportunity
Division of Community Development
107 E. Madison Street, MSC 160
Tallahassee, Florida 32399-4120

RE: Community Planning Technical Assistance Grant Request for FY 23-24

Dear Deputy Secretary Melnick,

The City of South Bay is hereby formally requesting consideration for funding through the Department's Fiscal Year 2023-24 Community Planning Technical Assistance Grant for the purpose of completing the following activities:

- Review existing documents and develop a State of the City Report
- Facilitate public participation through community conversations with key stakeholders and city leaders
- Conduct a SOAR Analysis and Asset Mapping by engaging stakeholders and city leaders to analyze the city's strengths, opportunities, aspirations, and results to facilitate the development of a Five-Year Strategic Plan
- Develop a Five-Year Strategic Plan
- Draft an Action Oriented Economic Development and Resiliency Strategy
- Draft an Ecotourism Master Plan

Please find attached the proposed Scope of Work.

If you have any questions regarding this grant request, please do not hesitate to contact me at 561-996-6751 or camell@southbaycity.com.

Sincerely,

Leondrae D. Camel

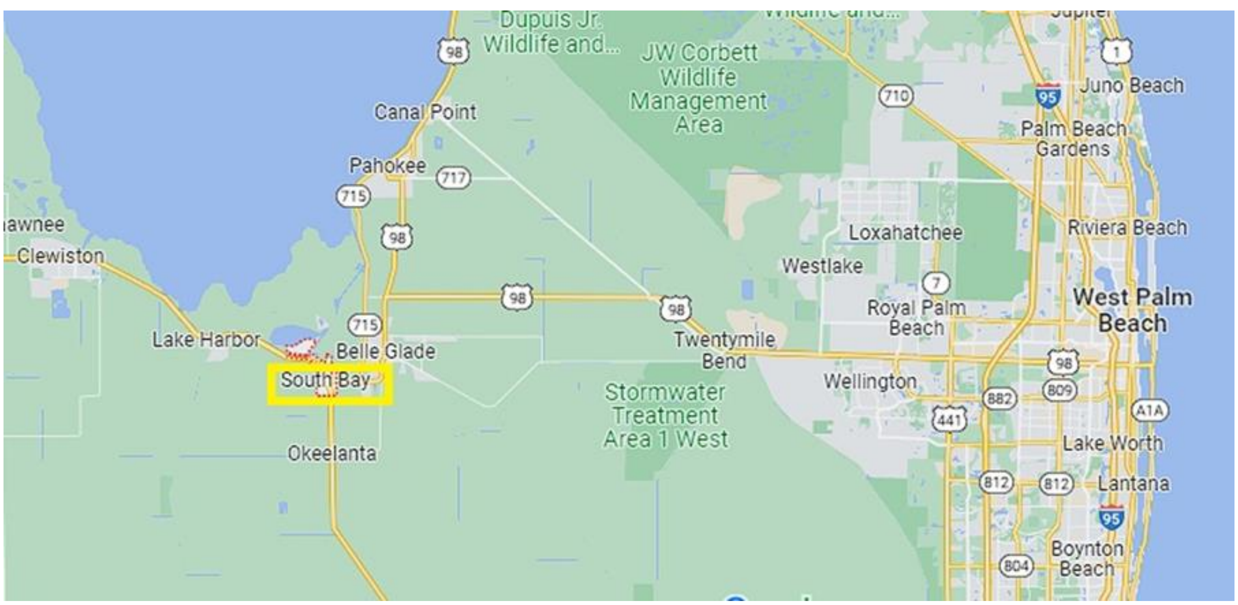
Enclosure

Community Assessment and Strategic Planning

to Facilitate an Economic Development and Resiliency Strategy

Introduction

The City of South Bay, located in the heartland of south-central Florida, was founded in 1910 and is named for its location on the southeastern shores of Lake Okeechobee. South Bay's 3.93 square miles was incorporated in 1941. The City was in the third fastest growing major metropolitan area in the United States during the 1980's. The population peaked in 2019 but has shown a decline in recent years. According to the 2020 Census, the City of South Bay has a population of 4,960 (65% African American, 16% white, and 19% other). Approximately 1500 (32%) of the residents are 50-plus, with 30.8 % of the population living below the poverty level.



South Bay, referred to as the "Crossroads of South Florida," is uniquely positioned at the intersection of two major roads, State Road 80 that connects the east and west coasts of Florida, and U.S. 27 that begins in Miami and extends north to Fort Wayne, Indiana. Thanks to the City's strategic location, approximately 45 miles west of Palm Beach, 75 miles east of Fort Myers, and 75 miles north of Miami, South Bay is well-suited as a convenient layover or alternative destination for visitors to southern Florida and for a variety of industries including agriculture, distribution, manufacturing, tourism, and recreation.

South Bay and other cities in "the Glades region" of western Palm Beach County were originally founded as agricultural communities due to the rich soil in the area from their proximity to Lake Okeechobee and the Everglades. The nutrient-rich soil, known locally as "muck", is ideal for farming. Sugar is the primary crop in the region, but growers also produce corn, tomatoes, and other vegetables. However, it is the recreational opportunities that really distinguish South Bay from other south Florida cities.

Lake Okeechobee is invaluable as a habitat for native plants and animals as well as endangered species. The lake is especially well known for fishing and claims to have the best bass fishing in the world. Because South Bay is home to one of the 14 entry points of the 110-mile Lake Okeechobee Scenic Trail (LOST), visitors travel to the area from all over the region/country to participate in birdwatching, hiking, fishing, and camping. In 1993 the LOST was incorporated into the 1500-mile Florida Scenic Trail that stretches from the Gulf Islands National Seashore in the Florida Panhandle to the Big Cypress Reserve in South Florida.

While South Bay offers opportunities to explore the natural beauty of Lake Okeechobee and engage in outdoor activities, the City is not without challenges. At present, there are limited job opportunities, particularly in sectors beyond agriculture. Infrastructure improvements including road enhancements, increased public transit options, and broadband internet access are needed for increased economic development and improved quality of life. Planning needs to be done to address sustainability and resiliency in the face of extreme weather and other environmental challenges. Increased opportunities for community engagement and socialization will also enhance the quality of life for residents.

Overview

Addressing South Bay's challenges requires a holistic approach involving investments in infrastructure, economic diversification, and community development. Consequently, the City of South Bay desires to perform a community wide assessment to facilitate the development of an economic development and resiliency strategy. To achieve this objective, the City will engage stakeholders and city leaders by conducting a SOAR Analysis and Asset Mapping to identify the City's Strengths, Opportunities, Aspirations, and Results. The findings from this analysis will be used to develop a Five-Year Strategic Plan for the City. The Strategic Plan will serve as a road map to develop an Action Oriented Economic Development and Resiliency Strategy and an Ecotourism Master Plan. To assist in this effort, the City of South Bay is seeking a Community Planning Technical Assistance Grant from the Florida Department of Economic Opportunity. The grant will facilitate the following activities:

- Review existing documents and develop a State of the City Report.
- Facilitate public participation through three community conversations with key stakeholders and city leaders.

- Conduct a SOAR Analysis and Asset Mapping by engaging stakeholders and city leaders to identify the City's Strengths, Opportunities, Aspirations, and Results to facilitate the development of a Five-Year Strategic Plan.
- Develop a Five-Year Strategic Plan.
- Draft an Action Oriented Economic Development and Resiliency Strategy.
- Draft an Ecotourism Master Plan.

The proposed Scope of Work addresses the Department of Economic Opportunity grant criteria and F.S. 163.3168 - creating innovative plans and development strategies to promote a diverse economy and vibrant rural areas, while protecting environmentally sensitive areas. This will be accomplished through the preparation of the State of the City Report, the Five-Year Strategic Plan, the Action Oriented Economic Development Strategy, and the Ecotourism Master Plan. The grant will also fund the development of a Resiliency Strategy to help the City thrive in the times of adversity by preventing or reducing the impacts of internal and external challenges to the City's residents, economy, infrastructure, and natural environment.

Scope of Work

Task 1. Review Existing Documents, Conduct a Community Survey, and Prepare a State of the City Report

The State of the City Report for South Bay will serve as a comprehensive overview of the City and provide valuable information to policymakers, city officials, and stakeholders. By analyzing existing documents and data, the report will address key areas such as economic development, planning, real estate trends, infrastructure improvements, and resiliency. The community survey will provide qualitative data on stakeholders' current impressions of the City and their aspirations for the future.

1. **Collection and Analysis of Existing Documents**

   a. Economic development reports: Review previous economic development reports on the City's growth, employment rates, business development, and overall economic health.
   b. Demographic data: Gather data on the City's makeup including race, age, sex, income, language, and disability information.
   c. Land use amendments, rezonings, and annexations: Analyze any recent changes in land use patterns, zoning regulations, and annexation activities.
   d. Building permit applications: Examine building permit applications to understand the volume and types of construction projects taking place in the City.
   e. Real estate data: Summarize real estate data to provide a snapshot of property values and trends, rental market demand and affordability, and commercial real estate development.
   f. Planned infrastructure projects: Review planned transportation, utilities, public services and safety, recreation, and telecommunication projects.

g. Public services: Explore the City’s educational institutions, healthcare facilities, public services, cultural assets, and governance areas.
h. Resiliency and sustainability initiatives: Determine the City’s social networks, economic diversity and stability, infrastructure and environmental sustainability, and the City’s ability to adapt to internal and external challenges.

2. Community Survey

The objective of the survey will be to determine stakeholders’ impressions of the City currently as well as identifying key community priorities and aspirations for the future of South Bay. The survey will use both closed-ended (multiple-choice, rating scales) and open-ended (allowing respondents to provide detailed feedback) questions and will have a QR code to access. The survey findings will be incorporated into the State of the City Report. The report will be shared at the first community conversation.

3. State of the City Report

Prepare a State of the City Report based on the results of the analysis of existing documents and the community survey to provide an overview of South Bay’s current conditions, achievements, challenges, and future plans. The State of the City Report will serve as a communication tool between the City and the community, fostering transparency, accountability, and citizen engagement. It will provide a comprehensive snapshot of the City’s progress and provide stakeholders with information to use as they collaborate on aspirations and plans for the City’s future.

Deliverable 1: State of the City Report

Grantee Shall:

1. Analyze existing documents and compile a report.
2. Create and disseminate a community survey.
3. Summarize the findings from the analysis of existing documents and community survey to produce a State of the City Report that presents an overview of South Bay’s current conditions, achievements, challenges, and aspirations.
4. Present the findings and State of the City Report to stakeholders at the first community conversation.

Task 2. Facilitate Public Participation Through Three Community Conversations with Stakeholders and Community Leaders

Public participation will be vital to successfully developing a Five-Year Strategic Plan, Action Oriented Economic Development and Resiliency Strategy, and Ecotourism Master Plan. Engaging the community in meaningful discussions, decision-making, and problem-solving will enable open and constructive dialogue, promote understanding, explore diverse viewpoints, and collaborate on finding solutions and making decisions. Citizens as well as key stakeholders from the business community, community organizations, and government officials will be encouraged to participate. The community conversations will ensure:

- Inclusivity by making every effort to engage a diverse range of community members, including those who may be marginalized or underrepresented.
- Active listening by encouraging participants to listen to one another, respect different perspectives, and avoid personal attacks or judgmental behavior.
- Structured processes by using facilitation techniques and frameworks to guide the conversation, maintain focus, and ensure equal participation.
- Clear objectives by defining the purpose and desired outcomes of the conversation, providing participants with a sense of direction and purpose.
- Follow-up actions by identifying tangible next steps and actions based on the discussions to be incorporated in the Five-Year Strategic Plan and Action Oriented Economic Development and Resiliency Strategy.

1. Hold Three Community Conversations

a. The first community conversation will present the State of the City Report and engage stakeholders in a SOAR Analysis and Asset Mapping discussion. This conversation will seek to foster collaboration and promote community involvement. Participants will gain insights into the City's progress and contribute their thoughts and ideas for the City's future.
    i. The State of the City Report will be presented to the group as an overview of the City's accomplishments, challenges, and ongoing initiatives. This review will provide the foundation for identifying areas of improvement and opportunities for growth.
    ii. Following the report presentation, the group will participate in a SOAR Analysis. Facilitators will explain that the outcome of the SOAR Analysis will be used to guide the creation of the Five-Year Strategic Plan to capitalize on the City's strengths, seize opportunities, formalize aspirations, and suggest changes to provide desired results.
    iii. After the SOAR Analysis, the concept of Asset Mapping will be introduced. Attendees will be divided into small groups to brainstorm and identify the existing assets within the city. A community Asset Mapping template will be provided to assist the participants in the exercise.
    iv. Following the breakout sessions, the groups will come together to share their findings and engage in a group discussion.

b. The second community conversation will present a summary of the findings from the first community conversation, the SOAR Analysis, and the formal Asset Mapping exercise including an Asset Map of the City, and a draft of the Five-Year Strategic Plan. Participants will be given the opportunity to provide feedback.

c. The third community conversation will present the draft Action Oriented Economic Development and Resiliency Strategy and draft Ecotourism Master Plan. Participants will be given the opportunity to provide feedback.

Deliverable 2: Three Community Conversations

Grantee Shall:

1. Publicly advertise all conversations in a local newspaper, on the City's website, and through social media channels.
2. Hold one community conversation to present the State of the City Report and engage stakeholders in a SOAR Analysis and Asset Mapping discussion.
3. Hold one community conversation to present a summary of the findings from the first community conversation, the SOAR Analysis, the formal Asset Mapping exercise, and a draft of the Five-Year Strategic Plan.
4. Hold one community conversation to present drafts of the Action Oriented Economic Development and Resiliency Strategy and the Ecotourism Master Plan.
5. Produce a final report to include summaries from the three community conversations and feedback on the drafts of the Action Oriented Economic Development and Resiliency Strategy and the Ecotourism Master Plan.

Task 3. Conduct a SOAR Analysis and Asset Mapping Exercise

Engage stakeholders and city leaders to analyze the City's Strengths, Opportunities, Aspirations, and Results to assess the current state of the City and identify areas for improvement. Conduct an Asset Mapping exercise to identify existing assets within the community. The insights gained from the SOAR Analysis and Asset Mapping exercise will be used to facilitate the development of a Five-Year Strategic Plan in Task 4.

1. **SOAR Analysis**

    a. The objective of the SOAR Analysis is to combine data about the City's current position with the community's ideas and aspirations to create a City Vision, Mission, and Goals.
    b. Compile information about the City's internal factors from the State of the City Report and the first community conversation. This will include information about infrastructure, transportation systems, educational institutions, healthcare facilities, public services, cultural assets, governance, economic indicators, environmental sustainability, etc.
    c. Compile information about the City's external factors from the State of the City Report and the first community conversation. Consider factors such as population growth, economic trends, technological advancements, political stability, environmental challenges, relationships with neighboring cities, tourism potential, etc.
    d. Conduct a SOAR Analysis by creating a matrix with four quadrants representing Strengths, Opportunities, Aspirations, and Results. List the identified factors in the relevant quadrants. Use concise statements or bullet points to describe each factor.

e. Review the factors listed in the SOAR matrix and analyze their significance and impact on the City. Look for patterns, trends, or correlations within the SOAR Analysis. Identify key insights that emerge from the analysis, such as how strengths can be used to capitalize on opportunities or how aspirations can be used to formulate results.
f. Prepare a report and presentation summarizing the findings of the SOAR Analysis. Share this information with relevant stakeholders, city officials, and the public at the second community conversation and via the City's website.
g. Provide a mechanism for feedback.

2. **Asset Mapping**

a. The objective of the Asset Mapping exercise is to identify and document the physical (built), natural, cultural, human, social, political, and financial resources within the city.
b. Create a template to organize the different types of assets into categories such as transportation, education, healthcare, public spaces, utilities, and public services.
c. Gather existing data from the State of the City Report and first community conversation regarding the City's assets.
d. Conduct field surveys by going out into the city and physically observing the assets on the ground. This will be done by walking and/or driving through the city and noting the various resources, infrastructure, and amenities through detailed notes and photographs.
e. Plot the identified assets on a map by inputting the collected data and geographically locating each asset. Use different symbols and colors to represent different asset categories.
f. Analyze the Asset Map to identify patterns, gaps, and opportunities. Look for areas where resources are concentrated or lacking. Consider the relationship between different assets and how they contribute to the overall functioning of the City.
g. Prepare a report and presentation summarizing the findings of the Asset Mapping exercise. Share this information with relevant stakeholders, city officials, and the public at the second community conversation and via the City's website. Use visualizations, maps, and other communication tools to effectively convey the results.
h. Provide a mechanism for feedback from reviewers.

Deliverable 3: SOAR Analysis and Asset Mapping Exercise

Grantee Shall:

1. Prepare a report and presentation summarizing the findings of the SOAR Analysis.

2. Prepare a report and presentation summarizing the findings of the Asset Mapping exercise.
3. Share the reports and presentations with relevant stakeholders, city officials, and the public at the second community conversation and via the City's website.

Task 4: Draft a Five-Year Strategic Plan for the City

Based on the State of the City Report and the insights derived from the SOAR Analysis and Asset Mapping exercise, draft a Five-Year Strategic Plan for the City.

1. Five-Year Strategic Plan

Draft a Five-Year Strategic Plan that capitalizes on the City's strengths, explores new opportunities, aligns with stakeholders' aspirations, and plans for measurable results. The plan will include the City's long-term Vision, Mission, and Core Values as well as strategic priorities and action items to address the needs and goals of South Bay's residents, businesses, and visitors. The draft plan will be shared with relevant stakeholders, city officials, and the public at the second community conversation and via the City's website. Feedback from the community conversation will be used to prepare the final Five-Year Strategic Plan. The following areas will be considered when developing the plan.

- Economic Development
- Transportation
- Infrastructure
- Affordable Housing
- Community Engagement and Livability
- Partnering Organizations
- Resiliency
- Environmental Sustainability
- Ecotourism

Deliverable 4: Five-Year Strategic Plan

Grantee Shall:

1. Prepare a draft Five-Year Strategic Plan.
2. Share the draft with relevant stakeholders, city officials, and the public at the second community conversation and via the City's website.
3. Revise the draft Five-Year Strategic Plan based on feedback from the second community conversation.
4. Prepare a final Five-Year Strategic Plan.

Task 5: Draft an Action Oriented Economic Development and Resiliency Strategy

Based on the City's strategic priorities as identified in the Five-Year Strategic Plan, develop an Action Oriented Economic Development and Resiliency Strategy.

1. Action Oriented Economic Development and Resiliency Strategy

The Action Oriented Economic Development and Resiliency Strategy will be used to stimulate economic growth, attract investments, and build resilience in the face of challenges by:

a. Educating and engaging business and civic leaders as well as citizens about the vision and strategic priorities of the City.
b. Leveraging greater investment in the City by providing data and analysis to be used to obtain grant funding for project implementation.
c. Collaborating with other organizations, agency partners, and private sector entities to maximize local, state, and federal efforts.

The strategy will consider the Florida Department of Economic Opportunity's "15 Ways to Make Florida More Competitive":

1. Whole community approach to planning and implementation
2. Retain current businesses and support expansion
3. Attract new businesses and industries
4. Build human capital and develop the workforce
5. Encourage innovation and entrepreneurship
6. Preserve sense of place
7. Build community leadership
8. Encourage commercial district revitalization
9. Improve resiliency to disasters
10. Provide quality education
11. Increase the availability of affordable housing
12. Provide and promote recreational opportunities
13. Ensure the availability of access to quality healthcare facilities
14. Promote sustainable building and economic development practices
15. Support neighborhood revitalization

The draft plan will be shared with relevant stakeholders, city officials, and the public at the second community conversation and via the City's website. Feedback from the community conversation will be used to prepare the Final Action Oriented Economic Development and Resiliency Strategy.

<u>Deliverable 5: Action Oriented Economic Development and Resiliency Strategy</u>

Grantee Shall:

1. Prepare a draft Action Oriented Economic Development and Resiliency Strategy.
2. Share the draft Strategy with relevant stakeholders, city officials, and the public at the third community conversation and via the City's website.
3. Revise the draft Strategy based on feedback from the third community conversation.
4. Prepare a final Action Oriented Economic Development and Resiliency Strategy.

Task 6: Draft an Ecotourism Master Plan

The Ecotourism Master Plan for the City of South Bay will develop ecotourism opportunities, promote sustainable tourism practices, protect natural resources, implement outreach programs, and create long-term benefits for the local community while offering memorable experiences to visitors. The plan will outline the overall vision for ecotourism development in the City and articulate strategies and initiatives to develop South Bay as an ecotourism destination while preserving its unique ecological and cultural heritage.

1. **Ecotourism Master Plan**

    a. Build upon information gathered in the SOAR Analysis, Asset Mapping, and community conversations to develop a comprehensive assessment of the ecotourism potential in South Bay, particularly focusing on the unique natural assets surrounding Lake Okeechobee. Identify key areas of interest including wildlife habitats, wetlands, hiking trails, historical sites, and cultural heritage locations. Consider the infrastructure necessary to support ecotourism activities in South Bay.
    b. Identify existing laws, regulations, and policies related to tourism, environment, and community development, and recommend any necessary reforms or new regulations that support ecotourism objectives. Identify any permits or agreements necessary to support proposed development and programs.
    c. Collaborate with conservation organizations to identify wildlife corridors, habitats in need of restoration, and necessary measures to safeguard endangered species and prevent habitat degradation.
    d. Forge partnerships with local environmental organizations, academic institutions, and government agencies to provide expert guidance, resources, and support for ecotourism programs.
    e. Engage with citizens and other stakeholders to gather their input, involve them in decision-making processes, and ensure their participation and support.
    f. Develop a plan to improve infrastructure to support ecotourism activities, ensuring accessibility and safety for participants. Enhance existing trails and signage to provide educational information about the local flora, fauna, and ecosystem. Establish visitor centers or nature interpretation centers to serve as hubs for education and engagement.
    g. Implement educational programs to raise awareness among visitors and residents about the importance of ecotourism, environmental conservation, and responsible tourism practices. Collaborate with schools, universities, and community organizations to integrate environmental education into curricula and organize workshops, seminars, and field trips. Develop and implement targeted outreach programs to engage youth in ecotourism and environmental conservation initiatives.

h. Ensure the local community benefits from ecotourism development. Promote community-based tourism initiatives that provide economic opportunities for residents.
i. Develop a comprehensive marketing and promotion strategy to position South Bay as an ecotourism destination. Highlight the City's unique natural and cultural assets through various channels including online platforms, social media, and partnerships with tour operators.
j. Create sustainable transportation options for tourists visiting South Bay by identifying and developing cycling routes, pedestrian pathways, and eco-friendly transportation services within the city. Encourage the use of public transportation when possible.
k. Seek sponsorship opportunities from local businesses to help fund these initiatives.

The draft plan will be shared with relevant stakeholders, city officials, and the public at the third community conversation and via the City's website. Feedback from the community conversation will be used to prepare the Final Ecotourism Master Plan.

Deliverable 6: Ecotourism Master Plan

Grantee Shall:

1. Prepare a draft Ecotourism Master Plan.
2. Share the draft Plan with relevant stakeholders, city officials, and the public at the third community conversation and via the City's website.
3. Revise the draft Plan based on feedback from the third community conversation.
4. Prepare a final Ecotourism Master Plan.

Project Budget

The City of South Bay is requesting a total of $98,000 to hire consultants to perform the six tasks included in the scope of work as detailed in the table below.

Proposed Project Tasks, Deliverables, Due Dates, and Budget			
Task	**Deliverable**	**Due Date**	**Budget**
1. State of the City Report	• A copy of the community survey. • State of the City Report. • A copy of the agenda for the community conversation where the report was presented to stakeholders.	8/2023	$15,000
2. Three Community Conversations	• A summary of three community conversations with pictures of the events and participant feedback. • Copies of the newspaper advertisements for each conversation. • Screenshots of the advertisement on the City's website for each conversation.		

	• Agenda and sign-in sheets from three conversations.
	  ○ Conversation One
	  ○ Conversation Two
	  ○ Conversation Three
	  ○ Final Report
		
		10/2023
		1/2024
		5/2024
		5/2024
			
			$5,000
			$5,000
			$5,000
			$1,000

3. SOAR Analysis and Asset Mapping	• Report summarizing the findings of the SOAR Analysis. • Report summarizing the findings of the Asset Mapping exercise. • A copy of the agenda for the community conversation where the reports were presented to stakeholders.	12/2023	$12,000
4. Five-Year Strategic Plan	• Final Five-Year Strategic Plan. • A copy of the agenda for the community conversation where the reports were presented to stakeholders.	2/2023	$15,000
5. Action Oriented Economic Development and Resiliency Strategy	• Final Action Oriented Economic Development and Resiliency Strategy. • A copy of the agenda for the community conversation where the reports were presented to stakeholders.	4/2023	$20,000
6. Ecotourism Master Plan	• Final Ecotourism Master Plan • A copy of the agenda for the community conversation where the reports were presented to stakeholders.	5/2023	$20,000
Total			$98,000

RESOLUTION 28-2023

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AUTHORIZING THE CITY MANAGER TO SUBMIT A MERCHANT PROCESSING APPLICATION AND EXECUTE AN AGREEMENT BETWEEN WELLS FARGO, N.A. AND THE CITY OF SOUTH BAY TO CREATE AN ONLINE PAYMENT SYSTEM FOR BUILDING PERMITS AND TANNER PARK RECREATION RENTALS, AS WELL AS OTHER CITY SERVICES DEEMED NECESSARY BY THE CITY MANAGER; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of South Bay ("City") is in need of an online payment system for residents to pay for building permits and Tanner Park recreational rentals, as well as other City services deemed necessary by the City Manager; and

WHEREAS, the City Manager desires to submit a merchant processing application and execute an agreement with Wells Fargo Bank, N.A. to achieve the goals of this Resolution; and

WHEREAS, the online payment system will allow for credit card payments to augment the current process which includes payment by cash and/or checks; and

WHEREAS, the City Commission of the City of South Bay finds that submission of a merchant processing application and execution of an agreement between Wells Fargo Bank, N.A. and the City of South Bay is in the best interests of the residents of the City.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. Authorization of City Manager. The City Commission of the City of South Bay hereby authorizes the City Manager's submission of a merchant processing application and execution of an agreement between Wells Fargo, N.A. and the City of South Bay for building permits and Tanner Park recreational rentals, as well as other City services deemed necessary by the City Manager, attached hereto as Exhibit "A." The City

Manager is further authorized to take all necessary and expedient action to carry out the intent of this Resolution.

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 18th day of July 2023.

____
Joe Kyles, Mayor

ATTEST:

____
Vicenta Del Bosquez, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, P.A.
City Attorney

Moved by: ______________________________

Seconded by: ______________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Polk	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

WELLS FARGO

Form# 037

Merchant Processing Application and Agreement

Merchant # File # 3352869 Loc. 1

TELL US ABOUT YOUR BUSINESS/OWNER'S INFORMATION

Your DBA/Outlet Name: CITY OF SOUTH BAY
Your IRS Legal Filing Name: CITY OF SOUTH BAY
Federal Tax ID number: 596000429
Federal Tax ID type: EIN

Business Address (No P.O. Box):	City:	State:	Zip Code:
335 SW 2ND AVE	South Bay	FL	33493

Country Of Origin:
UNITED STATES OF AMERICA

Business Legal Name:
CITY OF SOUTH BAY

Contact Name:
MASSIH Saadatmand

Contact Phone:
5619966751

Billing Address:	City:	State:	Zip Code:
335 SW 2ND AVE	South Bay	FL	33493

Business Contact Email Address:
saadatmandm@southbaycity.com

Billing Contact Email Address:
saadatmandm@southbaycity.com

Authorized Signer:	Title:	Phone Number:	Date of Birth:
MASSIH Saadatmand	Director	(561) 996-6751	09/11/1951

Business Address:	Country:	City:	State:	Zip Code:	US Citizen/Resident:
7059 ALISO AVE	United States	West Palm Beach	FL	33413	☒ Yes ☐ No

Business Type:GOVERNMENT UNIT OR AGENCY
Month/Year Business Started: Oct 1963
State Incorporated: FL
Mag Swipe 95% + Keyed Manually 5% = 100%
Business to Business Transactions: 20%
Business to Consumer Transactions: 80%
Average Ticket/Sales: $350
Product/Services You Sell: GOVERNMENT MUNICIPALITY WILL BE COLLECTING PAYMENTS FOR CITY PERMITS

Number of Employees: 3
Transaction Sources:
POS Cardswipe/Imprint 95% + Mail Order 0%
+ Phone Order 5% + Internet 0%
+ Trade Show 0% + Recurring Transaction 0% = 100%

Total Annual MC/Visa Volume:	$250,000
Total Annual Discover Volume:	$7,500
Total Annual Amex Volume:	$37,500
Total Relationship Annual Card Volume:	$295,000
Total Cash and Credit Sales:	$350,000

Do customers pay before receiving Products/Services? ☐ Yes ☒ No

When a card is charged and the Products/Services received:

Immediate (0 days)	100%	1 - 4 days	0%
5 - 7 days	0%	8 - 14 days	0%
15 - 30 days	0%	over 30 days	0%

DDA Count	Business Checking Account Number	Transit Routing Number/ABA	Account Type	Roll-up Code	Name of Financial Institution	Type
DDA#1	2090155502	067001246	Checking	1 - Via Category	Bank of Belle Glade	Deposit/ Chargeback/ Adjustments/ Interchange Fees/Fees
DDA#2	N/A	N/A	N/A	N/A	N/A	N/A
DDA#3	N/A	N/A	N/A	N/A	N/A	N/A

You may settle your Merchant Services funds to an account at the financial institution of your preference. When you use a Wells Fargo account for settlement or other Merchant Services purposes, you must use a Wells Fargo business or commercial deposit account.

Entitlement Option:

Dispute Manager, Business Track, American Express, On-Line Debit, AVS

Have you previously had an American Express SE Number ? ☐ Yes ☒ No American Express SE #

Does your business/organization participate in internet gambling or wagering ? ☐ Yes ☒ No

Legal Disclosures

Important Information about Procedures for Opening a New Account
To help the government fight the funding of terrorism and money laundering activities, U.S. Federal law requires financial institutions to obtain, verify, and record information that identifies each person (individuals and businesses) who opens an account. What this means for you: When you open an account, we will ask for your name, address, date of birth and information that will allow us to identify you. We may also ask for your driver's license or other identifying documents.

Information Sharing: We will keep confidential any information we receive from Client via its use of the Services. Exceptions are that we may disclose such information (a) to third parties as appropriate to provide the Services, (b) to our internal and external auditors, attorneys and regulators, (c) as required or permitted by law, regulation or court order (d) to our respective Affiliates as appropriate.

Privacy Notice: For the categories of personal data that Wells Fargo may collect and how we use it, see the Wells Fargo California Consumer Privacy Act Notice at Collection at https://www.wellsfargo.com/privacy-security/notice-of-data-collection/. See additional Wells Fargo privacy notices at https://www.wellsfargo.com/privacy-security/.

Important Notice: You agree, in order for us to service the Account or to collect any amounts you owe, we may from time to time make calls and/or send text messages to you at any telephone number(s) we have on record or you provide to us, even if the number is registered to a cell phone and your wireless carrier may charge you message and data fees. The manner in which these calls or text messages are made to you may include, but is not limited to, the use of prerecorded/ artificial voice messages and/or an automatic telephone dialing system. You further agree that, in order for us to service the Account or to collect any amounts you owe, we may send electronic communications, including e-mails to you at any e-mail address we have on record or you provide to us. You consent to our leaving artificial or pre-recorded voice messages and to using an auto dialer to call or text your telephone number. In addition, You specifically authorize and give permission to us, Wells Fargo (as defined in paragraph directly below) and our service providers, agents or anyone we authorize acting on our behalf, to contact you pursuant to this paragraph.

The signer(s) to this Merchant Processing Application (the "Application") hereby warrants and represents that it is authorized to sign this Application and provide the authorizations and consents set forth herein, and that the statements made in this Application are true and complete, including disclosure of all principals with twenty-five percent or more ownership in the Applicant. Each such signer(s) on behalf of him or herself and on behalf of the entity listed on this Application ("Applicant") authorizes Wells Fargo Bank, N.A. and Wells Fargo Merchant Services, L.L.C. (collectively, "Wells Fargo") and/or its agent(s) to investigate the individual and business history of Applicant and each representative signing the Application, including obtaining consumer and/or business credit reports, in order to evaluate Applicant's acceptability into the merchant program and providing such credit information to others as needed for such purpose. If the Application is approved, Applicant also authorizes Wells Fargo to obtain subsequent consumer and/or business credit reports in connection with the maintenance, updating, renewal or extension of the Agreement. Applicant agrees to immediately notify Wells Fargo of any material changes in information provided in or in connection with this Application. Applicant and each signer to this Application agree that all business references contacted in connection with this Application, including financial institutions, may release any and all credit and financial information to Wells Fargo, and such information and any other information provided by Applicant or in connection with this Application, may be shared with Wells Fargo's affiliates. Applicant acknowledges having received and reviewed a copy of the Wells Fargo Privacy Policy, which includes a form for Applicant to communicate its privacy and solicitation preferences to Wells Fargo. Any unilateral alteration or modification made by Applicant or its representatives to the text of this Application shall be of no legal effect and at Wells Fargo's discretion may render this Application invalid. Applicant acknowledges that acceptance into Wells Fargo's merchant program is subject to final evaluation and approval by Wells Fargo in its sole discretion.

Applicant acknowledges having received and reviewed a copy of the attached Terms and Conditions, the provisions of which are incorporated herein by reference. Applicant understands and acknowledges that upon the expiration of three (3) calendar days from the date set forth below or after Applicant submits to Wells Fargo Merchant Services, L.L.C. and Wells Fargo Bank, N.A. (collectively "Wells Fargo") its first deposit for settlement, whichever comes first, (the "Rescission Period") Applicant will be bound by all provisions set forth in the Terms and Conditions as it may be amended from time to time, unless Applicant notifies Wells Fargo in writing otherwise within the Rescission Period. Applicant further acknowledges and understands that it has an obligation to promptly contact Wells Fargo regarding any questions pertaining to any provision of the Terms and Conditions. Applicant further agrees that Applicant will not accept more than 30% of its card transactions via mail, telephone or Internet order.

However, if your Application is approved based upon contrary information stated in the "Tell Us About Your Business" section above, you are authorized to accept transactions in accordance with the percentages indicated in that section. If the Application is approved, each of the undersigned also authorizes us to obtain subsequent consumer reports in connection with the maintenance, updating, renewal or extension of the Agreement. Each of the undersigned furthermore agrees that all references, including banks and consumer reporting agencies, may release any and all personal and business credit and financial information to us. If the application is not approved for a merchant processing account with Wells Fargo, you acknowledge that you are withdrawing your Application for an Equipment Lease. If you elect to lease equipment, you must sign a separate Equipment Lease Agreement between you and First Data Merchant Services Corporation.

By signing electronically, Applicant and each individual signing this Merchant Processing Application and Agreement consent to the use of electronic signatures and records in connection with this Application and Agreement, the Personal Guaranty, and all related communications and agreements.

To the extent you request merchant processing services for additional locations beyond those referenced in your application, the terms of your Merchant Processing Agreement shall apply with equal force and effect to such additional locations which are included within the definition of "Merchant".

Failure to provide an accurate Federal Tax Identification Number may result in a withholding of merchant funding per IRS regulations. (See section 22.18 of your Terms and Conditions for further information.)

American Express Acceptance

By acknowledging this Application and the Agreement, you, Applicant, are expressly agreeing that Wells Fargo may share all of your personally identifiable information (for example, postal and email addresses, tax identification numbers, names and social security numbers of the authorized signer on this Application, account information, etc.), as well as your American Express transaction information(for example, all information required by American Express evidencing charges or credits, including information obtained at the point of sale, information obtained or generated during authorization and settlement, and any chargeback or other fee information related to an American Express payment card transaction), with

American Express. American Express may use and share this information to perform its responsibilities in connection with the American Express payment card acceptance services that you receive under this Application and the Agreement. American Express may also use and share this information to promote the American Express Network, to perform analytics and create reports, and for any other lawful business purpose including to call you or send you communications or materials via direct mail, email, SMS, text or facsimile regarding American Express products, services and resources available to you. You consent and agree to receive autodialed, automated and/or prerecorded calls and communications (which may include SMS or text messages) at the telephone number(s) you have provided. If you provide a fax number, you consent and agree to receiving fax communications from American Express. In connection with the foregoing, you understand that the calls made or communications sent to you by American Express may be subject to charges or fees by your telecommunications or other applicable service provider that are your responsibility to pay. You understand that your consent under this paragraph is not a condition of purchasing or receiving any product or service or entering into this Agreement. If you do not wish to receive marketing or other communications from American Express, or if you wish to discontinue accepting American Express payment cards, you must contact Wells Fargo at 1-800-451-5817 to disable your American Express acceptance services, and you will no longer be permitted to accept American Express payment cards under this Application or the Agreement.

WELLS FARGO

Wells Fargo Merchant Services, L.L.C. (" WFMS ") Pricing Terms for CITY OF SOUTH BAY

Proposal Date: 05/23/2023
Sales Consultant: Shawn Arena

Form# 236

Assumptions		
Annual Card Processing Volume (1)	$295,000	
Average Transaction Size	$350	
Number of Locations	1	
Processing Option	Retail	You have been identified as a Business to Consumer merchant processing mainly retail
MCC Code	9399	
MCC Description	GOVERNMENT SERVICES, NOT ELSEWHERE	
Discover® Network Card Program (2)	Yes	
American Express® Industry Type (2)	Government	

Your Pricing

The Processing Fee table below, along with fees identified in the Monthly Fees and Other Fees tables will apply to your account once you accept the Agreement. To obtain a glossary of fee descriptions that may appear on your merchant statement, please refer to the following URL: https://www.wellsfargo.com/processingfeeglossary. If you have questions or cannot access the URL, please contact your Merchant Card Representative and request that a copy be mailed or faxed to you.

Processing Fees

Monthly Gross Card Processing Volume Tiers	Swipe Fees (3)	Non Swipe Fees (3)
Tier 1: $0.00 - $14,999.99	2.60% + $0.15 per transaction	3.40% + $0.15 per transaction
Tier 2: $15,000.00 - $39,999.99	2.40% + $0.15 per transaction	3.20% + $0.15 per transaction
Tier 3: $40,000.00 and up	2.20% + $0.15 per transaction	3.10% + $0.15 per transaction

Initial Below

MS

Principal Name 1 Principal Name 2 Principal Name 3 Principal Name 4

How processing fees work

Monthly gross card processing volume is calculated at the relationship(4) level and includes Visa®, Mastercard®, Discover Network Card, American Express, and PIN debit, as defined by footnote 1. All locations in the relationship must be priced with Swipe/Non-Swipe fees with Volume Tiers. Based on the relationship volume processed for the month, the Swipe/Non-Swipe fees for the volume tier achieved will be applied to the respective transactions at the location level. If you have (multiple Pricing Terms) combine those volumes and divide by 12 to estimate your monthly gross processing volume.

Example

A merchant with two locations processing 100 transactions and a combined gross card processing volume of $16,500 would qualify for Tier 2 processing rates (see above processing fee grid).

Description	Total
Location 1: 75 combined transactions ($7,000 swipe & $3,000 non-swipe) is calculated as: $7,000 * 2.40 % + $3,000 * 3.20 % +75 * $0.15 =	$275.25
Location 2: 25 combined transactions ($6,500 swipe & $0 non-swipe) is calculated as: $6,500*2.40%+ 25* $0.15 =	$159.75
Merchant Monthly Total	$435.00

Er

Monthly Fee(s)

Fee Description	Amount	# of Locations	Total
Monthly Service Fee (5)	$9.95 per location	1	$9.95

Other Fee(s)

Fee Description	Amount
GeP Services Fee Visa/Mastercard (refunds, credits, returns and chargebacks are independent transactions)	1% per transaction
GeP Services Fee American Express (refunds, credits, returns and chargebacks are independent transactions)	0% per transaction

Processing Solutions

Type	Quantity	Financing Method	Total without TAX
Clover ® Flex 3rd Gen (8)	1	PURCHASE	$675.00

1) Defined as the gross sales volume for all card transactions (Visa, Mastercard, Discover Network Card, American Express and PIN debit).

2) Under these programs you will receive all Discover and American Express-related authorization, processing and settlement services from WFMS.

Initial Below

NS

Principal Name 1 Principal Name 2 Principal Name 3 Principal Name 4

3) These fees apply to both Business to Consumer and Business to Business transactions and are assessed on gross sales volume and gross card transactions for Visa, Mastercard, Discover Network Card, American Express and PIN debit. Processing fees will not be reimbursed for returns, chargebacks, or other transactions that are reversed. Swiped fees apply to transactions for cards that are completed as swiped, dipped, or tapped transactions. This includes transactions completed with a card reader through a payment gateway when the appropriate card present indicator is passed. The card reader must also be injected with the appropriate security key and firmware. Non-Swiped fees apply to all other transactions including key entered transactions, and transactions completed with a card reader through a payment gateway that does not pass the appropriate card present indicator. Non-Swiped fees will also apply if a card reader is not compatible with the payment gateway.

4) If you have more than one location, your entire group of Merchant Identification Numbers (or locations) are considered the relationship.

5) The Monthly Service Fee varies based on processing solution. The fee disclosed above is based solely on your selected solution as of the date of these Pricing Terms.

8) The price for the Clover Flex and/or the Clover Mini device(s) includes Clover Payments software. You may choose a more advanced version of Clover software at an additional monthly fee per device and/or account, which will be billed directly by Clover that is subject to change and will not appear on your WFMS statement.

You are given access to Secure Trust, a PCI compliance solution to help you comply with the Payment Card Industry Data Security Standards (PCI DSS) requirements. You are required to register and complete a PCI DSS certification process by visiting https://managepci.com.

You will be responsible for any charges assessed by outside third parties that are not disclosed on the proposal. To the extent that this pricing proposal includes pricing for third party products and services, WFMS disclaims legal liability and responsibility for said products and services. Your agreement with the third party provider shall govern your relationship with the third party provider. In the event that WFMS is billed for the third party's services, you will reimburse WFMS for such services.

You acknowledge and understand that WFMS shall have no responsibility or liability for any third party hardware or software procured and used by you. To the extent you have any issues, concerns or liability related to such hardware or software, you must deal directly with such third party provider you procured the hardware or software.

WFMS' proposal and associated pricing is based on the information provided. Any difference to our stated understanding may affect the proposed pricing. Without a signed agreement, this proposal expires 60 days from the proposal date stated above.

Rounding. In the event the amount being billed to you for any line item on this pricing proposal includes a total ending in less than a full cent, WFMS will either round such amount up or down to the nearest cent.
Fees for supplies, shipping, handling and applicable sales tax may apply and are subject to change without notice. Additional information is available upon request.

Please review this entire pricing summary, along with the Additional Services page, for a comprehensive list of your fees.

In addition, the following categories of expenses shall remain your responsibility:

- any incremental registration expenses if you are required to be registered as a "High Risk" merchant, e.g. pharmaceuticals, tobacco; and

- any expenses associated with third party services that may be necessary to process payments, e.g. fees associated with internet, telecommunication services, or third party service providers.

Initial Below

Principal Name 1	Principal Name 2	Principal Name 3	Principal Name 4

IRS Legal Filing Name: CITY OF SOUTH BAY

Principal Name: MASSIH Saadatmand	Principal Name:
Title: Director	Title:
Signature: M. Saadatmand	Signature:
Date: 5/30/2023	Date:
Principal Name:	Principal Name:
Title:	Title:
Signature:	Signature:
Date:	Date:

WELLS FARGO

Merchant Services Equipment Options, Pricing and Leasing Information

This document summarizes equipment hardware available through Wells Fargo Merchant Services (WFMS) and the pricing options for each. Information about equipment leasing and renting follows the Equipment Pricing Summary.

Equipment Pricing Summary

Clover® Equipment

*additional software required, see below

	**Lease 36 months (per device, per month)	Purchase
Clover Go		$112
Clover Flex 3rd Gen	$42.96	$675
Clover Mini	$48.96	$885
Clover Station Solo* (includes Terminal, Printer and Cash Drawer)	$98.96	$1720
Clover Station Duo* (includes Display, Terminal, Printer and Cash Drawer)	$104.96	$2022

Terminal Equipment

	**Lease 48 months (per device, per month)	**Lease 36 months (per device, per month)	Rent (per device, per month)	Purchase
Verifone V400c Plus	$26	$35.96	$45.99	$495
Verifone P200 PIN Pad	$16	$21.96	$25.99	$290
FD150	$26	$35.96	$45.99	$495
RP10 PIN Pad	$16	$21.96	$25.99	$290
Verifone V400m	$45	$58.96	$59.99	$835
MagTek Check Reader (FD150)				$299
MagTek USB 0109 (Payeezy Card Present)				$109
Augusta USB Chip Reader (Authorize.net VPOS2)				$189

*Clover solutions made available through Wells Fargo Merchant Services, L.L.C. (WFMS) come with Clover Payments software that allows you to take payments through a web browser, mobile app, or your Clover device. The cost of this software is included in the monthly service fee WFMS charges each month per account. Clover Station products will not work with the Clover Payments software alone, and require a more advanced software plan. Upgraded software plans, including those for Clover Station products, require an additional monthly fee per device, and will be billed directly from Clover. All your devices must use the same software plan. Availability of certain software plans, applications, or functionality may vary based on your selected Clover equipment, software, or industry. All fees are subject to change.

**All leases and leased equipment are owned, managed, and provided by First Data Merchant Services, LLC (FDMS), not Wells Fargo. You will enter into a separate leasing agreement with FDMS.

Equipment availability subject to change. Taxes and additional fees may apply. Volume discounts may apply. Optional Clover Accessories may be available, compatibility varies per device. Call us for additional information.

Please refer to your *Addendum to Agreement for Special Provisions Regarding Clover Service* and your full *Pricing Terms Schedule* for details. Pricing is subject to change. Please contact us if you have any questions.

Things you need to know about leasing & renting:

- Lease is owned and managed by First Data Merchant Services, LLC (FDMS).
- Lease is not cancellable. This means that you are responsible for the monthly lease payment for the entire term of the lease, even if you cancel your merchant services processing.
- When your lease term has been completed, you will not own the equipment. You will have the following options:
  - Return the equipment to FDMS
  - Purchase the equipment
  - Continue the lease agreement on a month-to-month schedule
- Leased equipment must be insured. There are two options for insuring leased equipment.
  - Option 1: Provide proof of business insurance demonstrating coverage of the leased equipment.
  - Option 2: Enroll in FDMS's Equipment Protection Program
  (EPP) for a monthly fee.
- Monthly lease and EPP fees (including applicable taxes) are debited from your business checking account by FDMS.
- Equipment rental payments are month-to-month. Rental equipment can be returned at any time. Applicable sales tax and fees for supplies (including shipping & handling) may apply and are subject to change without notice. Additional information is available upon request.

Equipment Protection Program (EPP) Fees (per device, per month)	
Terminals	$4.95
PIN Pads	$3.00
Clover Flex, Clover Station Solo, Clover Station Duo	$7.95
Clover Mini	$6.95
All Clover accessories on the contract	$3.00

WELLS FARGO

Additional Services for CITY OF SOUTH BAY

Form#050

Mastercard Authorization Integrity	Based on how you process Mastercard authorizations, your Mastercard Authorization Type is: final authorization. If you have any questions regarding your Mastercard Authorization Type, please call Customer Service at 1-800-451-5817. A Mastercard pre-authorization must meet all of the following requirements: • The authorization is requested for an estimated amount (final authorization amount is unknown). • The authorization amount may be adjusted when the final transaction amount is greater than the original authorized amount. • The authorization must be cleared or reversed within 30 days A Mastercard final authorization must meet all of the following requirements: • The final authorization amount is known. • The authorization must be cleared or fully reversed within 7 days • The clearing amount must equal the authorized amount when the authorization is approved in full. • The clearing currency code must equal the authorized currency code.
Business Track	Wells Fargo Merchant Services provides reports through the Business Track secure portal, an internet-based service that provides merchants with fast access to transaction information. Business Track access allows you to check the activity on your account. You are able to view deposits, credits and checking account transfers, all with a simple mouse click. By having detailed transaction activity available on a daily basis, you can easily reconcile your account as your business grows. Business Track access is available at no additional cost to you. Enroll anytime at businesstrack.com.

Dispute Manager	Dispute Manager is the optional service designed to help you manage retrieval requests and chargeback disputes more effectively. It is part of a comprehensive solution that enables research and the online exchange of information between you and Wells Fargo for dispute/chargeback management. Retrieval requests for chargebacks can be retrieved on Dispute Manager and setup so the requests can be emailed to you. It is your responsibility to check Dispute Manager or your email for retrieval requests. You can enroll in Dispute Manager from the Business Track secure portal or by calling Customer Service at 1-800-451-5817. Monthly User Access Fee (Per User) is: $0
Clover Dashboard	Clover® Dashboard is a portal that provides clients who use Clover access to daily business functions such as e-statements, transaction reporting, dispute and chargeback management, and basic business account settings. (Note Business Track may still be needed to view some transactions).

WELLS FARGO

Form#132

Clover

Addendum to Agreement for Special Provisions Regarding Clover Service

This Addendum to Agreement: Special Provisions Regarding Clover Service (this **"Addendum"**) supplements, and is hereby made a part of, the merchant services agreement (the **"Agreement"**) you have entered into with Wells Fargo Merchant Services, LLC (**"Processor"**) and Wells Fargo Bank, N.A. (**"Bank"**) or their respective predecessors or assigns. This Addendum governs the provision of the Clover Service (as defined below) to you by Processor along with Processor's third party service providers, including Clover Network, Inc., an affiliate of First Data Merchant Services LLC (**"Clover"**). By signing below, you are electing to receive the Clover Service and you agree to the terms and conditions set forth in this Addendum for the Clover Service.

The Clover Service is provided to you by Processor. Bank is not a party to this Addendum, and you acknowledge that Bank is not liable to you in any way with respect to the Clover Service. For the purposes of this Addendum, the words "we," "our" and "us" refer only to the Processor and not to the Bank.

The Clover Service, all transactions processed via the Clover Service, and other matters contemplated under this Addendum are subject to the terms and conditions of the Agreement, as applicable, except to the extent the terms of this Addendum directly conflict with another provision of the Agreement, in which case the terms of this Addendum will control.

1. Definitions. Capitalized terms have the meanings given to them in this Addendum or elsewhere in the Agreement.

Application Marketplace means the electronic marketplace provided to you via an agreement between you and Clover, through which Third Party Apps and Third Party Services are available to you at your election. For the avoidance of doubt, the Application Marketplace is not part of the Clover Service provided by Processor pursuant to this Addendum and the Agreement.

Card Not Present means a transaction submitted through the Clover Service where the cardholder does not physically present a payment card at the time that an order is placed (e.g. through the Virtual Terminal, via 3rd Party App, over the internet).

Clover Companion App means an optional mobile application that provides Clover merchants access to certain features and the capability to accept card payments through their mobile device which additional end user agreements apply.

Clover Apps means the non-modifiable (object code) software applications loaded on a Device at the time we provide the Device to you. For the avoidance of doubt, the Clover Apps do not include Third Party Apps.

Clover Dashboard means the back office platform that enables the Clover merchant to perform daily business functions, such as change account settings, review statements and deposit reporting, accept Card-Not-Present transactions through the Virtual Terminal and 3rd party eCommerce Apps, and access value-added services and other business operation needs.

Clover Hardware means Clover Flex, Clover Mini, and Clover Station.

- **Clover Flex** means a hand-held Clover Device that is enabled to accept payments (including credit, NFC, EMV, and signature/PIN debit); has a built-in printer, camera, and QR scanner; and can be used as a mobile, stand-alone, or integrated payment terminal.
- **Clover Mini** means the Device that is enabled to accept payments (inclusive of credit, NFC, EMV and PIN debit) that you submit to us using the Clover Service
- **Clover Station** means the stationary Device that is enabled to accept payments (inclusive of credit, NFC, EMV and PIN debit) that you submit to us using the Clover Service. Includes Station Duo which has a customer-facing processing terminal. Clover Station requires either Register, Counter Service Restaurant, or Table Service Restaurant software.

Clover Marks means the trademarks or service marks used by Processor and Clover in connection with the Clover Service.

Clover Service means the hardware, software and services delivered through the Device that are designed to assist you with the management of your business and enable payment processing at the point of service or sale, including: (a) the website through which the Clover Service is provided to you by Processor, (b) the Clover Apps, (c) other non-modifiable (object code) software that enables the Clover Apps to work on the Device(d) the Clover Software, as defined below, (e) the Device, and (f) any related updates or new versions of such software (including software maintenance or bug fixes), materials, documentation and derivative works released by Processor or Clover from time to time. For the avoidance of doubt, the words "software" and "services" in the preceding sentence do not include the Application Marketplace, any Third Party Apps or any Third Party Services that may be obtained by you separately from the Clover Service. The Clover Service is deemed part of the "Services," as defined in and provided under the Agreement.

Clover Software means the software subscription plan that enables certain features, Clover Apps, and other functions of the Clover Service (e.g., Clover Payments, Clover Essentials, Register, Table Service Restaurant, or Counter Service Restaurant). Clover Software plans include access to the Clover Dashboard and the Clover Companion App.

- **Clover Payments** means Clover software with basic payment acceptance functionality within Clover Hardware and Clover Dashboard. Limited Access to the Clover App Market. Clover Payments can be accessed with or without Clover Hardware. Merchants with a Healthcare MCC may see Clover Payments appear as Healthcare (PP) during the activation process. **Healthcare (PP) is only available to healthcare providers, and healthcare providers will only have access to Healthcare (PP).**

- **Clover Essentials** means Clover software includes electronic cash register functionality such as item and category selections, simple inventory management, and sales discounts and taxes. Limited access to the Clover App Market. Pricing is on a per-device structure when using with Clover Hardware. Clover Essentials can be accessed with or without Clover Hardware.

- **Register** means the Clover Software that provides core point-of-sale functionality for various verticals including enhanced inventory and order management, support for item variants, weight scale support and other business management functionality. Full access to the Clover App Market. Pricing is on a tiered per-device structure. Clover Hardware is required for Register software.

- **Table Service Restaurant** means the Clover Software designed for Full-Service Restaurants with front-ofhouse restaurant software functionality including custom floor plan design, table and order management, bar tab pre-authorization, fire orders to kitchen, and more. Full access to the Clover App Market. Pricing is on a tiered per-device structure. Clover Hardware is required for Table Service Restaurant software.

- **Counter Service Restaurant** means the Clover Software designed for pay-at-counter establishments. This plan includes all the features and functionality in the Register plan (minus support for item variants and exchanging items) plus modifier groups and kitchen printer integration. Full access to the Clover App Market. Pricing is on a tiered per-device structure. Clover Hardware is required for Counter Service Restaurant software.

Customer means a Person who makes a purchase of goods or services from you, and the transaction is processed utilizing the Clover Service.

Customer Information means information about your Customers (e.g., name, mailing address, e-mail address, telephone number) and other information obtained by (a) Processor or Clover in connection with your use of the Clover Service, (b) by Clover in connection with your use of the Application Marketplace, or (c) by providers of Third Party Services.

Device means a mobile or fixed piece of equipment, including a tablet or smartphone, or other device identified by Processor from time to time to be capable of supporting the Clover Service. For the avoidance of doubt, a Device is deemed to be "Equipment" or "Merchant Equipment" as defined in the Agreement.

Third Party Apps means the non-modifiable (object code) software applications that are NOT loaded on a Device at the time we provide you with the Device; you must subsequently elect to install Third Party Apps onto the Device. Third Party Apps are available through the Application Marketplace via an agreement between you and the developer of the Third Party App. For the avoidance of doubt, the Third Party Apps are not part of the Clover Service provided by Processor pursuant to this Addendum and the Agreement.

Third Party Services are the services, products, promotions or applications provided through a Third Party App. For the avoidance of doubt, the Third Party Services are not part of the Clover Service provided by Processor pursuant to this Addendum and the Agreement.

Virtual Terminal is a web-based solution that allows merchants to process credit card transactions using their internet-connected computers.

2. License Grant. During the term of this Addendum, Processor grants you a limited, non-exclusive, revocable, non-transferable sublicense, without the right to further sublicense or assign in any way, to electronically access and use the Clover Service solely in the United States to manage your establishment and conduct associated point of sale activities within the United States in accordance with this Addendum. For purposes of this Addendum, "United States" does not include U.S. Territories or possessions. The Clover Service is for your internal business use only. This Addendum does not grant you any rights to the Clover Marks. All intellectual property and proprietary rights in or related to the Clover Service and the Clover Marks are and will remain the sole and exclusive property of Clover, us, or our respective vendors or licensors (as applicable), and any and all right, title and interest associated with the Clover Service not expressly granted in this Addendum are deemed withheld.

3. Restrictions. You may not, nor may you permit any third party, to do any of the following: (a) access or attempt to access the Clover Service (or any part) that is not intended or made available for use as authorized hereunder; (b) decompile, disassemble, reverse engineer, or otherwise attempt to reconstruct or discover by any means any source code, underlying ideas or algorithms of the Clover Service (or any part), except to the extent that such restriction is expressly prohibited by law; (c) modify, translate, or alter in any manner, the Clover Service (or any part) or the Clover Marks; (d) create derivative works of or based on the Clover Service (or any part) or the Clover Marks; (e) except for backup and archival purposes, directly or indirectly copy the Clover Service (or any part); (f) republish, upload, post, transmit, disclose, or distribute (in any format) the Clover Service (or any part) except as permitted herein; (g) access or use (in any format) the Clover Service (or any part) through any timesharing service, service bureau, network, consortium, or other means; (h) rent, lease, sell, sublicense, assign, or otherwise transfer your license rights to any third party, whether by operation of law or otherwise; (i) use or ship the Clover Service (or any part) outside of the United States, or access the Clover Service (or any part) from outside the United States, without in each case obtaining our advance written consent (which may be withheld for any lawful reason); (j) remove, relocate, or otherwise alter any proprietary rights notices from the Clover Service (or any part) or the Clover Marks; (k) perform or attempt to perform any actions that would interfere with the proper working of the Clover Service, prevent access to or use of the Clover Service by other users, or in our reasonable judgment impose an unreasonable or disproportionately large load on our infrastructure, network capability or bandwidth; or (l) use the Clover Service (or any part) except as permitted in Section 2.

4. Clover Service Limitations and Requirements.

4.1. Based on the equipment you select, the connectivity options are either wired (ethernet) or wireless (wifi or cellular) connection to the Internet. You are solely responsible for the payment of any fees that may be imposed by your Internet/data provider. Your use of the Clover Service may be subject to: (a) the terms of your agreements with your Internet/data provider; and (b) the availability or uptime of the services provided by your Internet/data provider.

4.2. You may use the Clover Service to conduct point of sale activities offline; transactions initiated offline will be queued and submitted for authorization when you restore your Internet connectivity to the Clover System. However, you assume all risk, responsibility and liability associated with any transaction that you choose to conduct while the Clover Service is used offline.

4.3. Maintenance on the Clover Service may be performed from time to time, which may result in service interruptions or delays, and the Clover Service may contain errors or "bugs" that may result in failure. Neither we nor Clover will be liable for any such interruptions, delays, errors or bugs. You agree that we or Clover may contact you in order to assist you with the Clover Service and obtain information needed to identify and fix any errors or bugs.

4.4. You shall at all times comply with any operating procedures, requirements or guidelines regarding your use of the Clover Service that are posted on the Clover website or otherwise provided or made available to you.

4.5. You are solely responsible for ensuring the accuracy of all information and data regarding your business that you provide to us or Clover in connection with the Clover Service (e.g., menus loaded onto the Device). In addition, you are solely responsible for verifying that all information and data loaded onto a Device by us or Clover at your request are accurate prior to your business use of such data or such Device. We and Clover disclaim any and all liability arising out of any inaccuracies with respect to such information or data.

4.6. You shall comply with the following requirements in connection with your use of the Clover Service:

a) With respect to each Customer who requests the delivery of transaction receipts via text message or email, such Customer must enter his phone number or email address in the appropriate space displayed on the Device himself; you are **not** permitted to add or modify any Customer Information (including but not limited to phone number and email address) on behalf of a Customer.

b) With respect to each Customer who desires to receive marketing material or other communications from you via text message or email, such Customer must check the appropriate consent check box displayed on the Device himself; you are **not** permitted to add or modify a Customer's consent indication on his behalf.

c) You (or your agents acting on your behalf) may only send marketing materials or other communications to the Customer's provided phone number, street address, and/or email address if the Customer has specifically consented by checking (himself) the applicable box displayed on the Device.

d) You are responsible to provide and obtain any disclosures and consents related to the E-SIGN Act that may be required in connection with your communications and agreements with your Customers.

e) **Notwithstanding the capability of the Clover Service to collect and store Customer information and to allow your Customers to elect to receive marketing materials from you, some states' law may limit your use of such information, or your disclosure of such information to third parties, once collected, even if the Customer has provided their consent. You acknowledge and agree that (I) your use of Customer information obtained in connection with the Clover Service may be subject to local, state, and federal laws, rules, and regulations, (II) you are solely responsible for knowing such laws, rules, and regulations, (III) you will at all-time strictly comply with such laws, rules, and regulations, and (IV) upon request, you will furnish documentation sufficient for Processor to establish same in any audit or regulatory review.**

5. **Special Terms for Clover Flex and Clover Mini**. If you use Clover Flex or Clover Mini to obtain Clover Software, then you can choose from one of up to five plans –, Clover Payments, Clover Essentials, Register, Counter Service Restaurant and Table Service Restaurant Clover Software. However, if you use Clover Station alone or with Clover Flex or Clover Mini Device, then all your devices must use the same software plan, either Register, Counter Service Restaurant or Table Service Restaurant software (Clover Payments and Clover Essentials are not available). All of the other terms in this Addendum apply to your use of the Clover Services using a Clover Flex or Clover Mini Device.

6. **Fees.** The fees that you agree to pay to Processor for the Clover Services are described in the fee schedules that accompany the Agreement, which does not include any fees in connection with the Application Marketplace, Third Party Apps, Third Party Services or Clover Software fees. Any fees that you may agree to pay Clover or any other Third Party Services in connection with the Application Marketplace, Third Party Apps, Clover Software, or any other Third Party Services will be assessed and collected separately by Clover or the applicable third party. Clover Devices require a Clover Software plan. Certain Clover accounts through Processor come pre-installed with Clover Payments, a basic payment-only software, which may include fees that are assessed monthly per account. You may choose a more advanced version of Clover software at an additional monthly fee per device and/or account, which will be assessed by Clover directly, and will not appear on your statement. Clover Station requires a more advanced Clover Software at an additional monthly fee per device, billed directly from Clover. Clover Station will not work with the Clover Payments or with Clover Essentials software alone. All fees are subject to change. Availability of certain software plans, applications, or functionality may vary based on your selected Clover equipment, software or industry. Any fees collected separately by Clover or Third Party Services are subject to change, as determined by Clover or Third Party Services. With any of the Clover software plans, Virtual Terminal capabilities are available complimentary, and Processor will charge you the processing rates as Card-Not-Present transactions in your Agreement.

7. **Third Party Apps and Third Party Services**. The Application Marketplace enables you to obtain Third Party Services through Third Party Apps. If you decide to download Third Party Apps or use Third Party Services, you will be responsible for reviewing and understanding the terms and conditions that apply to each Third Party App and each Third Party Service (including obtaining and maintaining any required third party hardware and/or software that is required for the Third Party Services to work with the Clover Service). You understand that your access or use of Third Party Apps or Third Party Services is at your own risk. You expressly acknowledge and agree that Third Party Apps and Third Party Services are not governed by the terms and conditions of this Addendum or the Agreement. You will have no recourse against Processor, Clover or Bank for such Third Party Services or Third Party Apps; your only recourse, if any, will be against the providers of the Third Party Apps and Third Party Services. **Any content downloaded or otherwise obtained through the use of the Application Marketplace, Third Party Apps, or Third Party Services is downloaded at your own risk. Neither Processor, nor Clover, nor Bank will be responsible for any actions, or any failures to act, of any third party with the respect to the Third Party Apps, the Third Party Service, or otherwise, and Processor, Clover and Bank expressly disclaim any liability related to all Third Party Apps and Third Party Services. Neither Processor, nor Clover, nor Bank warrants, endorses, guarantees, or assumes responsibility for any provide of a Third Party App, a Third Party**

Service, or any product that is advertised or offered by a Third Party through the Clover Service, the Clover website, or the Application Marketplace (including any website or service that is hyper-linked or featured in any banner or other advertising), and neither Processor, nor Clover, nor Bank will be a party to or in any way monitor any transaction between you and providers of Third Party Apps, Third Party Services, or any product advertised or offered by a third party.

8. **Privacy and Data Use**. All data collected from you at www.clover.com or in connection with your use of the Clover Service, including Customer Information and information about your business and employees used with or stored in or by the Clover Service (collectively, "**Account Data**"), is collected by Clover and not by Processor or Bank; therefore, the use and sharing of such Account Data is contro**lled by the Clover Privacy Policy (available at https://www.clover.com/privacy_policy). Please note that the Clover Privacy Policy is not the same as the Processor or Bank Privacy Policies, and you must review the Clover Privacy Policy to ensure it meets your needs and is consistent with the agreement you have with your Customers,** as discussed in greater detail in Section 9 below. You acknowledge and agree that we may access your Account Data upon our request to Clover, and our use of your Account Data is governed by the terms set forth in the Agreement. Certain data collected by Clover or us in connection with the Clover Service may be shared with third parties, and may be used by us, Clover, or third parties for purposes of providing additional products and services to you, other merchants, or other third parties. **Account Data is separate from any data collected by third parties through Third Party Apps or Third Party Services; you will be able to review the Privacy Policies related to Third Party Apps and Third Party Services prior to using the Third Party Apps and Third Party Services.**

9. **Protecting Your Information**. You are solely responsible for ensuring that your account numbers, passwords, security questions and answers, login details and any other security or access information used by you to use or access the Clover Service (collectively, **"Security Information"**) are kept safe and confidential, for preventing unauthorized access to and use of your Security Information, and for any liability arising from your failure to fulfill these responsibilities. You must also prevent unauthorized access to and use of any Account Data. You are responsible for all electronic communications sent to us or to Clover containing Account Data and for all users of the Service in association with your Account Data and Security Information. You agree to monitor your Account Data and Security Information, and actively remove any user profiles that are no longer active or authorized to access your Clover Service. When we receive communications containing Account Data, we assume you sent it to us, and when Clover receives communications containing Account Data, Clover assumes you sent it to them. Clover has the right to rely on user names, password and other signor credentials, access controls for the Service or any software provided or approved by Clover to authenticate access to, and use of, the Service and any software. You must immediately notify us if you become aware of any loss, theft, or unauthorized use of any Account Data (see Clover Service support center contact, 800-451-5817). You should not send Account Data or other confidential information to us through unsecure channels outside of the Clover Service. We reserve the right to deny you access to the Clover Service, in whole or in part, if we believe that any loss, theft or unauthorized use of any Account Data or access information has occurred.

10. **Clover Service Disclaimer.** *Use of the Clover Service and Clover Hardware is at your own risk. To the maximum extent permitted by applicable law, the Clover Service is provided "as is," and neither Processor nor Clover makes any representations or warranties of any kind (express or implied) with regard to the Clover Service, including, without limitation, warranties of accuracy, merchant ability, fitness for a particular purpose or non-infringement, or that the Clover Service will function uninterrupted or error-free.*

11. **Indemnity**. Without limiting your indemnification obligations in the Agreement, you agree to indemnify and hold us harmless from and against all losses, liabilities, damages, and expenses (including reasonable attorneys' fees) arising out of or relating to:

a) Your failure to comply with all terms and conditions in this Addendum;

b) Your use, sharing or disclosure of any Customer Information obtained in connection with your use of the Clover Service in violation of this Addendum;

c) The content or delivery of any marketing messages that you send or cause to be sent to any Customer phone number or email address collected through the use of the Clover Service; or

d) Any other party's access and/or use of the Clover Service with your unique username, password, or other appropriate security code.

12. **Notices**. We may provide notices and other information regarding the Clover Service to you via the method(s) described in the Agreement or in the E-Sign Consent Agreement set forth below. Your notices to us regarding the Clover Service shall be delivered via the method(s) described in the Agreement.

13. E-sign Consent Agreement for notification of disclosures related to the Clover Service and the Agreement

A. Consent

By signing this Addendum, you consent and agree that:

i. Processor can provide disclosures required by law and other information about your legal rights and duties to you electronically.

ii. Where required or requested, your electronic signature (via "click-through" or other method) on agreements and documents relating to the Clover Service has the same effect as if you signed them in ink.

iii. Processor can send all communications, billing statements, amendments to this Addendum, notices, and other disclosures or information regarding the Clover Service or your use of the Clover Service or in connection with this Agreement, including but not limited to any Card Association notices (collectively defined as "**Disclosures**") to you electronically (1) via e-mail, (2) by access to a web site that we designate in an e-mail notice we send to you at the time the information is available, or (3) to the extent permissible by law, by access to a website that we will generally designate in advance for such purpose.

iv. If you want a paper copy, you can print a copy of the Disclosure or download the information for your records.

v. This consent applies to all future Disclosures sent to you in connection with this Addendum, the Agreement, or your use of the Clover Service or the Services as defined in the Agreement.

B. Legal Effect

By consenting, you agree that electronic Disclosures have the same meaning and effect as if Processor provided paper Disclosures to you. When Processor sends you an email or other electronic notification alerting you that the Disclosure is available electronically and makes it available online, that shall have the same meaning and effect as if Processor provided a paper Disclosure to you, whether or not you choose to view or print or download the Disclosure.

This service agreement has been executed by Processor (without wet signature). By signing below, you separately consent to the E-Sign Consent Agreement above, which you acknowledge is required for your acceptance of the Clover Service and Processor's acceptance of this Addendum.

PROCESSOR: Wells Fargo Merchant Services, L.L.C.

IRS Legal Filing Name: CITY OF SOUTH BAY

Principal Name: MASSIH Saadatmand	Principal Name:
Title: Director	Title:
Signature: [signature]	Signature:
Date: 5/30/23	Date:

WELLS FARGO

Form #228

Request for Taxpayer Identification Number and Tax Certification

IRS Legal Filing Name: CITY OF SOUTH BAY

Business Federal Tax Identification: 596000429

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person; and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. (Does not apply to U.S. based accounts)

Certification instructions. If you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return, please do not sign this form as we are not able to process your merchant application at this time.

Principal Name: MASSIH Saadatmand

Signature: M. Saadatmand

Date: 5/30/23

Do not sign the above if you are not a U.S. citizen, resident alien, or other U.S. entity for U.S. tax purposes.

Please provide the appropriate Form W-8 with this application. If any joint owner of this account provides an IRS Form W-9, I understand all income will be reported to that person or entity under the rules in Chapters 3, 4, and 61 of the U.S. Internal Revenue Code.

Privacy Notice: For the categories of personal data that Wells Fargo may collect and how we use it, see the Wells Fargo California Consumer Privacy Act Notice at Collection at https://www.wellsfargo.com/privacy-security/notice-of-data-collection/. See additional Wells Fargo privacy notices at https://www.wellsfargo.com/privacy-security/.

Merchant Application Checklist, Acknowledgement and Signature Page

This Merchant Processing Application and Agreement includes the following documents and schedules below. The Legal Disclosure is on page 2 of this Application. Each of the documents referenced below and provided to you as part of your Merchant Processing Agreement contains material and important information pertinent to your use of our processing services. Please review these documents thoroughly prior to submitting your application for merchant processing services.

By initialing beside each document below, I acknowledge having received and reviewed the referenced documents, and agree to the terms therein:

Merchant Processing Application and Agreement:

NS
Merchant Initials

. Wells Fargo Privacy Policy https://www.wellsfargo.com/privacy-security/privacy/individuals/
. Tell Us About Your Business/Owner's Information
. Legal Disclosures
. Pricing Terms
. Additional Services
. Payment Network Information: www.wellsfargo.com/paymentnetworks
. Wells Fargo Merchant Services Point-of-Sale Equipment Matrix

NS
Merchant Initials

Wells Fargo Merchant Services Terms and Conditions (WFB0223vt): www.wellsfargo.com/termsvolume0223
Merchant Resources: www.wellsfargo.com/paymentnetworks

NS
Merchant Initials

Wells Fargo Merchant Services Operating Rules: www.wellsfargo.com/operatingrules

For Gateway merchants, it is your responsibility to ensure AVS/CVV2/CVC2 settings are appropriate to deter fraud for your particular type of business.

If you do not have Internet access, please contact your sales consultant and request a copy of the applicable documents be mailed or faxed to you.

Applicant (and its principal(s) acting on its behalf) acknowledge and understand that by signing below, whether electronically or otherwise, Applicant expresses its intention to enter into a binding agreement with Wells Fargo. Further, each principal signing below on behalf of Applicant hereby warrants and represents that such principal is authorized to sign this Merchant Processing Application and Agreement and has all power, authorization and necessary consents to bind Applicant as set forth herein.

IRS Legal Filing Name: CITY OF SOUTH BAY

Principal Name: MASSIH Saadatmand
Title: Director
Signature: MS Saadatmand
Date: 5/30/23

Principal Name:
Title:
Signature:
Date:

Principal Name:
Title:
Signature:
Date:

Principal Name:
Title:
Signature:
Date:

WELLS FARGO

Confirmation Page

This Confirmation Page documents your acceptance of the Agreement. The following information summarizes portions of the Agreement in order to assist you in answering some of the questions most commonly asked.

- **We may debit your bank account** for amounts owed to us.
- **Chargebacks** may occur for many reasons. When they occur we will debit your settlement funds or Settlement Account. For more details refer to the Operating Rules.
- **If you dispute any charge or funding**, you must notify us within 60 days of the date of the merchant statement with the disputed charge or funding.
- **The Agreement limits our liability to you** as described in the Terms and Conditions and applicable Schedules.
- **We have assumed certain risks** by agreeing to provide you with the Services. To mitigate our risk we may terminate the Agreement, hold monies otherwise payable to you, or take other actions as permitted in the Agreement.
- **By entering into the Agreement** you are authorizing us to obtain financial and credit information regarding your business and the signers and guarantors of the Agreement until all your obligations to us are satisfied.

Your IRS Filing Name: CITY OF SOUTH BAY

By signing below, you acknowledge that you have received the Application, the Terms and Conditions (version WFB0223vt), the Operating Rules, this Confirmation Page and Schedules all of which are incorporated into the Agreement. You represent and warrant that (a) all information provided in the Application is true and complete and properly reflects the business, financial condition, and principal partners, owners, or officers of yours; and (b) the persons signing the Application and this Confirmation Page are authorized to bind you to all provisions of the Agreement. You accept the Agreement and agree to comply with all its terms. Upon our receipt of the signed Confirmation Page, the Application for merchant processing services will be reviewed. You understand that the Application is subject to our approval. A copy of the Terms and Conditions is available at www.wellsfargo.com/termsvolume0223 and the Operating Rules is available at wellsfargo.com/operatingrules.

Authorized signer (please sign above)	Director Title
MASSIH Saadatmand Printed name of authorized signer	5/30/23 Date

WELLS FARGO

Wells Fargo U.S. Consumer Privacy Notice

FACTS	WHAT DOES WELLS FARGO DO WITH YOUR PERSONAL INFORMATION?
Why?	Financial companies choose how they share your personal information. Federal law gives consumers the right to limit some but not all sharing. Federal law also requires us to tell you how we collect, share, and protect your personal information. Please read this notice carefully to understand what we do.
What?	The types of personal information we collect and share depend on the product or service you have with us. This information can include: • Social Security number and employment information • Account balances and transaction history • Credit history and investment experience
How?	All financial companies need to share customers' personal information to run their everyday business. In the section below, we list the reasons financial companies can share their customers' personal information; the reasons Wells Fargo chooses to share; and whether you can limit this sharing.

Reasons we can share your personal information	Does Wells Fargo share?	Can you limit this sharing?
For our everyday business purposes — such as to process your transactions, maintain your account(s), respond to court orders and legal investigations, or report to credit bureaus	Yes	No
For our marketing purposes — with service providers we use to offer our products and services to you (please see below to limit the ways in which we contact you)	Yes	No
For joint marketing with other financial companies	No	We don't share
For our affiliates' everyday business purposes — information about your transactions and experiences	Yes	No
For our affiliates' everyday business purposes — information about your creditworthiness	Yes	Yes
For our affiliates to market to you	Yes	Yes
For nonaffiliates to market to you	No	We don't share

To limit our sharing	• Call **1-888-528-8460** — our menu will prompt you through your choices. • Online and mobile banking customers - sign on and from the My Profile or Profile menu, select Change Privacy Preferences or Privacy Preferences. Please note: If you are a new customer, we can begin sharing your information 30 days from the date we sent this notice. When you are *no longer* our customer, we can continue to share your information as described in this notice. However, you can contact us at any time to limit our sharing.
To limit direct marketing	• To limit our direct marketing to you by mail or telephone, call **1-888-528-8460** — our menu will prompt you through your choices • Online and mobile banking customers - sign on and from the My Profile or Profile menu, select Change Privacy Preferences or Privacy Preferences. Please note: A Do Not Call election is effective for five years, or while you are an active consumer customer, if longer than five years. The Do Not Mail election is effective for three years. You may continue to receive marketing information in regular account mailings and statements, when you visit us online or at an ATM. You may also be contacted to service your account or participate in surveys. If you have an assigned client manager or team, they may continue to contact you to assist you in managing your portfolio or account relationship.
Questions?	Call 1-800-TO-WELLS **(1-800-869-3557)** or go to wellsfargo.com/privacy-security

MKT6784FOL (Rev.12/21)

FACTS	WHAT DOES WELLS FARGO DO WITH YOUR PERSONAL INFORMATION?

Who we are	
Who is providing this notice?	Wells Fargo U.S. companies that use Wells Fargo in their names, except for entities and businesses that provide their own notice, and other companies listed in the *Wells Fargo U.S. legal entities and businesses* section below.

What we do	
How does Wells Fargo protect my personal information?	To protect your personal information from unauthorized access and use, we use security measures that comply with federal law. These measures include computer safeguards and secured files and buildings. For more information visit wellsfargo.com/privacy-security
How does Wells Fargo collect my personal information?	We collect your personal information, for example, when you: • Open an account or make deposits or withdrawals from your accounts • Apply for a loan or use your credit or debit card • Seek advice about your investments We also collect your personal information from others, such as credit bureaus, affiliates, or other companies.
Why can't I limit all sharing?	Federal law gives you the right to limit only: • Sharing for affiliates' everyday business purposes — information about your creditworthiness • Affiliates from using your information to market to you • Sharing for nonaffiliates to market to you State laws and individual companies may give you additional rights to limit sharing. See below for more on your rights under state law.
What happens when I limit sharing for an account I hold jointly with someone else?	Your choices will apply individually unless you tell us otherwise. Any account holder may express a privacy preference on behalf of the other joint account holders.

Definitions	
Affiliates	Companies related by common ownership or control. They can be financial and non-financial companies. • Our affiliates include financial companies with Wells Fargo in their name such as Wells Fargo Bank, N.A., and Wells Fargo Clearing Services, LLC.
Nonaffiliates	Companies not related by common ownership or control. They can be financial and non-financial companies. • Wells Fargo does not share with nonaffiliates so they can market to you.
Joint marketing	A formal agreement between nonaffiliated financial companies that together market financial products or services to you. • Wells Fargo does not jointly market.

Other important information

Important Notice about Credit Reporting: We may report information about your account(s) to credit bureaus and/or consumer reporting agencies. Late payments, missed payments, or other defaults on your account(s) may be reflected in your credit report and/or consumer report.

Do Not Call Policy. This Privacy Policy constitutes Wells Fargo's Do Not Call Policy under the Telephone Consumer Protection Act for all consumers. Wells Fargo maintains an internal Do Not Call preference list. Do Not Call requests will be honored within 30 days and will be effective for at least five years from the date of request. No telemarketing calls will be made to residential or cellular phone numbers that appear on the Wells Fargo Do Not Call list.

Nevada residents: We are providing you this notice pursuant to state law. You may be placed on our internal Do Not Call List by following the directions in the *To limit direct marketing* section. For more information regarding our telemarketing practices, contact us at **1-800-869-3557**; PrivacyCenter@wellsfargo.com, or Wells Fargo, P.O. Box 5110, Sioux Falls, SD 57117-5110.

If you would like more information regarding this Nevada law, contact: Bureau of Consumer Protection, Office of the Nevada Attorney General, 555 E. Washington St., Suite 3900, Las Vegas, NV 89101; 702-486-3132; AgInfo@ag.nv.gov .

State Law: We follow state law where state law provides you with additional privacy protections.

Wells Fargo U.S. legal entities and businesses covered by this notice

Wells Fargo U.S. banks, except banks and businesses listed below as having their own privacy notice, and companies with "Wells Fargo" in their names, including Wells Fargo Bank, N.A.

The following legal entities and businesses are *not* covered by this notice and have separate privacy notices:

- Wells Fargo Retail Services, a division of Wells Fargo Bank, N.A.
- Wells Fargo Clearing Services, LLC; or Wells Fargo Clearing Services, LLC, doing business as Wells Fargo Advisors
- Wells Fargo Advisors Financial Network, LLC
- Wells Fargo Investment Institute, Inc
- Global Alternative Investments
- Any insurance company, insurance agency or other company that has its own privacy notice or policy
- Businesses that have provided a separate privacy notice governing specified accounts or relationships

Investment products and services are offered through Wells Fargo Advisors. Wells Fargo Advisors is a trade name used by Wells Fargo Clearing Services, LLC (WFCS) and Wells Fargo Advisors Financial Network, LLC, Members SIPC[1], separate registered broker-dealers and nonbank affiliates of Wells Fargo & Company.

Wells Fargo Asset Management is a trade name used by the asset management businesses of Wells Fargo & Company. Wells Fargo Funds Management, LLC, a wholly owned subsidiary of Wells Fargo & Company, provides investment advisory and administrative services for Wells Fargo Funds. Other affiliates of Wells Fargo & Company provide subadvisory and other services for the funds. The funds are distributed by Wells Fargo Funds Distributor, LLC, Member FINRA[1], an affiliate of Wells Fargo & Company. 242059 04-16

1. We do not control the website. Wells Fargo has provided this link for your convenience, but is not responsible for the content, links, privacy policy, or security policy of this website.

RESOLUTION 29-2023

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA APPROVING CHANGE ORDER NO. 2 FROM HINTERLAND GROUP INC. FOR THE SW 10TH AVENUE ROAD AND SEWER IMPROVEMENTS PROJECT FROM MLK BLVD. TO S. TERMINUS; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of South Bay, Florida ("City") and Palm Beach County Water Utilities Department ("PBCWUD") entered into an Interlocal Agreement on December 8, 2021, whereby PBCWUD would reimburse the City for replacing the water transmission and sewer collection system when the City reconstructed and resurfaced the SW 10th Avenue road segment funded by the Florida Department of Transportation as Project No. 442025-1-54-01 in the amount of Eight Hundred Eighty-Four Thousand Nine Hundred Dollars ($884,900.00); and

WHEREAS, Hinterland Group Inc. was awarded the construction contract and given a notice to proceed on April 11, 2022; and

WHEREAS, the work is nearly complete, however, certain quantity overruns and additional sewer lateral work is needed; and

WHEREAS, the change order, attached hereto as Exhibit "A" includes a cost proposal of Twenty-Three Thousand One Hundred Sixty-Five Dollars and 60/100 ($23,165.60) for new cast iron curb inlets, grates and speed table with associated signs and marking and a request letter; and

WHEREAS, City Commission finds that approving the proposed Change Order No. 2 from Hinterland Group Inc. is in the best interests of the residents of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. Approval of Change Order. The City Commission of the City of South Bay hereby approves Change Order No. 2 from Hinterland Group for the SW 10th Avenue Road Water and Sewer Improvements Project from MLK Blvd. to S. Terminus, attached hereto as Exhibit "A."

<u>Section 3.</u> <u>Effective Date</u>. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this <u>18th</u> day of July 2023.

____
Joe Kyles, Mayor

ATTEST:

____
Vicenta Del Bosquez, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, P.A.
City Attorney

Moved by: ________________________________

Seconded by: ________________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Polk	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

Exhibit "A"

CITY OF SOUTH BAY
335 SW 2nd Ave, South Bay, FL 33493
CHANGE ORDER NO. 2

City Agreement No. ITB 2021-02 Change Order No. 2 Date 6/22/2023

Project Name: SW 10th AVENUE Road Water & Sewer Improvements from MLK Blvd. to S. Terminus

Contractor: HINTERLAND GROUP, INC., 2051 W. Blue Heron Blvd., Riviera Beach, FL 33404

DESCRIPTION OF WORK: City of South Bay and Palm Beach County Water Utilities Department (PBCWUD) entered into a interlocal joint participation agreement for $884,900.00 last December 8, 2021 where PBCWUD would pay for replacing the water transmission and sewer collection system when City of South Bay reconstructed and resurfaced the SW 10th Avenue road segment funded by FDOT as Project No. 442025-1-54-01. Hinterland Group, Inc. was awarded the construction contract and given the notice to proceed on April 11, 2022 with a contract completion date of April 7, 2023. Change Order No. 1 previously approved extended the contract to May 16, 2023 with additional funding for PBCWUD pay item increases. For this proposed Change Order No. 2, the additional work and time is documented as follows:

(a) **Exhibit A – Cost proposal of $23,165.60 for New Cast Iron Curb Inlets, Grates, and Speed Table with associated signs and marking. Proposal dated March 22, 2023 revised May 8, 2023.**

(b) **Exhibit B – Time Extension Request Letter revision dated June 21, 2023 requesting additional 126 calendar day extension.**

CITY APPROVAL: South Bay City Manager requests the City Commission to approve this change order for the items described above.

Requested time extension for additional work described above from current final completion date: 126 calendar days.

CONSTRUCTION AMOUNT CONTRACTED CURRENTLY: $1,768,898.11

TOTAL INCREASE IN COST for Change Order No. 2: **$23,165.60**

REVISED TOTAL COST OF CONTRACT PER CHANGE ORDER NO. 1: **$1,792,063.71**

TIME: A Notice to Proceed to the Contractor for the work was first issued on April 11, 2022, with a current final completion date of May 16, 2023 per the previously approved Change Order No. 1. With this new Change Order No. 2, the contract is extended another 126 days to **September 19, 2023.**

The City and the Contractor agree that the ITB2021-02 contract time adjustment and sum agreed to in this document constitutes full and complete settlement of the matters set forth herein, including all direct and indirect costs for equipment, manpower, materials, overhead, profit, and delay relating to the issues set forth in this document.

Construction Manager Signature
Printed Name: Mr. Zachary King
Title: Construction Manager
Date: 6/28/23

Mohan Thampi
City Engineer Signature
Printed Name: Mr. Mohan Thampi
Title: City Engineer
Date: 6/28/23

Contractor Signature
Printed Name: Mr. Daniel Duke, III
Title: President, Hinterland Group, Inc.
Date: 6/28/23

City Manager Signature
Printed Name: Mr. Leondrae Camel
Title: City Manager – City of South Bay
Date:

Exhibit A

Change Order Proposal

To: City of South Bay
Attn: Michael Rezk, PBC; Mohan Thampi CAP

Date: March 22, 2023
Revised: May 8, 2023
Proposal No: 1
HG Project No: 21-0297-00

Project: South Bay SW 10th Ave Rd Water and Sewer Improvements

Description: provide and install new valley grates and hooded grates. Grates lead time are 17 weeks from approval. Existing signs relocation, sign install and removal. Install Speed Hump.

Item #	Description	Qty	Unit	Unit Price	Extended Price	Additional Time-Day
1	Hooded Grates (USF 5130-6168)	6.0000	EA	$699.00	$4,194.00	149
2	Crew Time for install	6.0000	HR	$595.00	$3,570.00	2
3	Valley Grates (USF 5113-6194)	2.0000	EA	$820.00	$1,640.00	
4	Crew Time for install	2.0000	HR	$595.00	$1,190.00	
5	Delivery Fee	1.0000	LS	$550.00	$550.00	
6	Single sign and post install, removal and relocation, speed hump ahead, striping	1.0000	LS	$6,000.00	$6,000.00	4
7	Speed Hump	1.0000	LS	$3,000.00	$3,000.00	2
				Subtotal:	$20,144.00	
				15% Markup	$ 3,021.60	
				Tax		157
				Total:	$ 23,165.60	

Qualifications:

Removal of unknown obstructions not included.

Removal of unknown conflicts not included.

Permits and permit fees not included.

Delays due to inspections not included.

Any delays due to Covid-19 from any party in the supply, production or construction chain will require time in addition to that shown.

Electronic locating services of any kind are not included.

Asphalt Restoration will be based on the number of locations required.

Hinterland Group Inc. Corporate Office
2051 W Blue Heron Blvd. Riviera Beach, FL 33404 - Ph 561-640-3503 - Fax 561-640-3504

Exhibit B

May 26, 2023
Revision #2- June 21,2023
Sent Via Email: zking@pbcgov.org

To:
Zachary King
Palm Beach County Engineering
Construction Coordination Division
Chief Construction Coordinator (North County)

RE: SW 10th Ave, Road reconstruction from S. Terminus to DR. Matin Luther King Jr Blvd
Request for Additional Time
South Bay Project No. 442025-1-54-01
HG Project # 21-0297-00

Mr. King,

This letter is being issued as a formal request for an extension of time on the subject project, in response to your request sent via email. Hinterland Group Inc. (HG) would like to claim the additional time warranted on this project for the additional procurement and lead time of the hood and valley grates requested to be replaced, the additional road signs, and speed hump requested. HG will still maintain the desired project schedule and commitment to the completion of this project. We hereby request the consideration of our request for a time extension of 126 days total intended to be added to the project contract time. This additional time will push our final completion from May 16, 2023, to September 19, 2023.

Thank You

Nelson Bello

Nelson Bello
Hinterland Group Inc.

Hinterland Group Inc. - Corporate Office
2051 W Blue Heron Blvd., Riviera Beach, FL 33404 • Ph 561-640-3503 • Fax 561-640-3504

RESOLUTION 30-2023

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA AUTHORIZING CHANGE ORDER NO. 1 (01-R1) FROM ROSSO SITE DEVELOPMENT, INC. PERTAINING TO THE MODERNIZATION OF COX PARK RECREATIONAL FACILITIES PROJECT; AUTHORIZING EXECUTION OF THE CHANGE ORDERS ATTACHED HERETO AS EXHIBIT "A"; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of South Bay, Florida ("City") entered into an Agreement with Rosso Site Development, Inc. ("Rosso") for Cox Park Improvements in the amount of Four Hundred Twenty-Three Thousand Five Hundred Seventeen and 91/100 Dollars ($423,517.91) on March 13, 2023; and

WHEREAS, Rosso, submitted a proposal to the City as the lowest responsive and responsible bidder in response to Invitation to Bid #2022-02, for Modernization of Cox Park and Recreational Facilities ("project"); and

WHEREAS, with regard to the project, after removing some of the grass it has been determined there is nothing but muck under the grass where the new sidewalk is to be placed. The specification calls for density under the sidewalk. Density is not obtainable on muck. Further, it is not recommended to pour concrete for the new sidewalk on top of muck, as the integrity of the sidewalk cannot be guaranteed when concrete is placed on top of muck; and

WHEREAS, the City desires to have Rosso excavate four inches (4") of muck and replace with four inches (4") of lime rock pertaining to Change Order No. 1 (01-R1) in the amount of Sixteen Thousand Nine Hundred Fifteen and 73/100 Dollars ($16, 915.73); and

WHEREAS, City Commission finds that approving the proposed Change Order No. 1 (01-R1) from Rosso Site Development, Inc. is in the best interests of the residents of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. Approval of Change Order. The City Commission of the City of South Bay hereby approves Change Order No. 1 (01-R1) from Rosso Site Development, Inc. for the modernization of Cox Park, attached hereto as Exhibit "A."

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 18th day of July 2023.

____
Joe Kyles, Mayor

ATTEST:

____
Vicenta Del Bosquez, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, P.A.
City Attorney

Moved by: _________________________________

Seconded by: ______________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Polk	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

1302 South J Street
Lake Worth, FL 33460

ROSSO Site Development

Ph: 561-689-0889
Fax: 561-689-2851

Change Order Request

Change Order No.: 01-R1
Owner: City of South Bay
Project: Cox Park

Owner Proj. No.: 2022-02
RSD Proj. No.: 01-22023
Date: 6/28/2023

Description: Remove and dispose of 4" of unsuitable material under the new sidewalk. Place 4" of base rock and achieve density prior to Sidewalk installation. Due to the constrained work area all material out and in will have to be bucketed in and out.

#	Description	Qty	Unit	Unit Price	Total Price
1.00	Excavate 4" of Muck & Replace with 4' of Lime Rock	1	LS	$ 16,915.73	$ 16,915.73
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -

Total: $ 16,915.73

Original Contract Amt $ -
Amount of this Change Order $ 16,915.73
Amount of Previous Change Order (s) $ -
New Total Contract Amount **$ 16,915.73**

Completion time extended **30** days   If yes, new completion date? ____

When executed by all parties, this document will become part of the above reference construction contract.

Client Signature

Rudy Polselli

Leondrae D. Camel, City Manager
Client Printed

Revisions

#	Date	By	Description
1	7/6/2023	RP	Reduce Rock Depth & Remove Geo Grid Per City Request

1302 South J Street
Lake Worth, FL 33460

ROSSO
Site Development

Ph: 561-689-0889
Fax: 561-689-2851

CHANGE ORDER BREAKDOWN

Description of work: Remove and dispose of 4" of unsuitable material under the new sidewalk. Place 4" of base rock and achieve density prior to Sidewalk installation. Due to the

CO #:1 01-R1

EQUIPMENT					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Chev 2500 PU w/ tools	25	HR	$32.50	$812.50
2	Cat 213 Excavator	25	HR	$120.00	$3,000.00
3	Skid Steer	25	HR	$35.00	$875.00
4	Roller Small	25	HR	$30.00	$750.00
5			HR		$0.00
6			HR		$0.00
7			HR		$0.00
8			HR		$0.00
9			HR		$0.00
10			HR		$0.00
11			HR		$0.00
12			HR		$0.00
13			HR		$0.00
14			HR		$0.00
15			HR		$0.00
16			HR		$0.00
17			HR		$0.00
18			HR		$0.00
				Equipment Subtotal	$5,437.50
			Markup	17.50%	$951.56
				EQUIPMENT TOTAL:	**$6,389.06**

LABOR					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Foreman	25	HR	$64.20	$1,605.00
2	Operator	50	HR	$38.06	$1,903.00
3	Laborer	50	HR	$21.79	$1,089.50
4			HR		$0.00
5			HR		$0.00
6			HR		$0.00
7			HR		$0.00
8			HR		$0.00
9			HR		$0.00
10			HR		$0.00
11			HR		$0.00
				Labor Subtotal	**$4,597.50**
			Burden	45.73%	$2,102.44
			Markup	17.50%	$804.56
				LABOR TOTAL:	$7,504.50

MATERIAL					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Base Rock	100	TN	$9.63	$963.00
2		0	SY	$0.00	$0.00
3					$0.00
4					$0.00
5					$0.00
6					$0.00
7					$0.00
				Material Subtotal	$963.00
			Markup	17.50%	$168.53
				MATERIAL TOTAL:	**$1,131.53**

SUBCONTRACTORS					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Haul off and Dispose of Muck	5	LDs	$125.00	$625.00
2	Hauling of Base Rock	100	TN	$6.00	$600.00
3	Density Tests	2	EA	$23.00	$46.00
4	Density Technichian Time	2	HR	$65.00	$130.00
5		1	LS		$0.00
6		1	LS		$0.00
7		1	LS		$0.00
				Subcontractor Subtotal	$1,401.00
			Markup	10.00%	$140.10
				SUBCONTRACTOR TOTAL:	**$1,541.10**

Equipment Total:	$6,389.06
Labor Total:	$7,504.50
Material Total:	$1,131.53
Subcontractors Total:	$1,541.10
Bond & General Liability Insurance:	$349.55
MOT:	$0.00
Total:	$16,915.73

ROSSO
Site Development

CONSTRUCTION REQUEST FOR INFORMATION

RFI #: 04	CONTRACTOR COMPANY: Rosso Site Development	RFI REQUESTER: Julie Eimers	RFI DATE: 06/19/23
PROJECT NAME: Cox Park	OWNER: City of South Bay	PROJ #: South Bay: 202215 RSD: 22023	

REQUESTED INFORMATION/CLARIFICATION:

After removing some of the grass is has been determined there is nothing but muck under the grass where the new sidewalk is to be placed. The specification calls for density under the sidewalk. Density is not obtainable on muck. Also, it is not recommended to pour sidewalk on top of muck, we cannot guarantee sidewalk placed on top of muck. Please advise the course of action the City would like to take as to not hold up the project.

RESPONSE:

Please provide geotechnical engineering, and structural engineering if necessary, to provide a suitable base for the sidewalk.

Liz Colomé - 6-22-2023

The owner has directed me to ask for rock base below the sidewalk for stabilization in lieu of hiring and pin piles. Please provide geotextile fabric and 8" of gravel below the sidewalk. If soil conditions differ in different areas, please send us an RFI.

Liz Colomé. 6-26-23

RESOLUTION 31-2023

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA AUTHORIZING CHANGE ORDER NO. 2 FROM ROSSO SITE DEVELOPMENT, INC. PERTAINING TO THE MODERNIZATION OF COX PARK RECREATIONAL FACILITIES PROJECT; AUTHORIZING EXECUTION OF THE CHANGE ORDER ATTACHED HERETO AS EXHIBIT "A"; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of South Bay, Florida ("City") entered into an Agreement with Rosso Site Development, Inc. ("Rosso") for Cox Park Improvements in the amount of Four Hundred Twenty-Three Thousand Five Hundred Seventeen and 91/100 Dollars ($423,517.91) on March 13, 2023; and

WHEREAS, Rosso submitted a proposal to the City as the lowest responsive and responsible bidder in response to Invitation to Bid #2022-02, for Modernization of Cox Park and Recreational Facilities ("project"); and

WHEREAS, with regard to the project, it was discovered that the existing twelve inch (12") force main is located within twelve inches from the edge of the proposed light pole at the NW corner of the proposed sidewalk. The typical clearance requirement from a force main is four inches. Rosso is unable to proceed with the light poles on the west side of the sidewalk until a resolution is reached. It has been determined that if the location of this pole is moved, the 3 poles to the south will also need to move; and

WHEREAS, to resolve this dilemma, Rosso would like to re-stake the light poles to avoid underground utility conflict per response to Construction Request for Information #05 pertaining to Change Order No. 2 in the amount of One Thousand Seven Hundred Seventy-Nine and 83/100 Dollars ($1,779.83); and

WHEREAS, City Commission finds that approving the proposed Change Order No. 2 from Rosso Site Development, Inc. is in the best interests of the residents of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF SOUTH BAY, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Resolution.

Section 2. Approval of Change Order. The City Commission of the City of South Bay hereby approves Change Order No. 2 from Rosso Site Development, Inc. for the modernization of Cox Park, attached hereto as Exhibit "A."

Section 3. Effective Date. This Resolution shall be effective immediately upon its passage and adoption.

PASSED and **ADOPTED** this 18th day of July 2023.

____
Joe Kyles, Mayor

ATTEST:

____
Vicenta Del Bosquez, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Week, P.A.
City Attorney

Moved by: ______________________________

Seconded by: ____________________________

VOTE:

Commissioner Berry	______ (Yes)	______ (No)
Commissioner McKelvin	______ (Yes)	______ (No)
Commissioner Polk	______ (Yes)	______ (No)
Vice-Mayor Barnard	______ (Yes)	______ (No)
Mayor Kyles	______ (Yes)	______ (No)

1302 South J Street
Lake Worth, FL 33460

ROSSO
Site Development

Ph: 561-689-0889
Fax: 561-689-2851

Change Order Request

Change Order No.: 02
Owner: City of South Bay
Project: Cox Park

Owner Proj. No.: 2022-02
RSD Proj. No.: 01-22023
Date: 7/5/2023

Description: Re stake light poles to avoid underground utility conflict per responsed to RFI #05

#	Description	Qty	Unit	Unit Price	Total Price
	Re Stake Light Poles to Avoid Conflict Per RFI #05	1	LS	$ 1,779.83	$ 1,779.83
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -

Total: $ 1,779.83

Original Contract Amt $ -
Amount of this Change Order $ 1,779.83
Amount of Previous Change Order (s) $ -
New Total Contract Amount **$ 1,779.83**

Completion time extended **0** days If yes, new completion date? ____________

When executed by all parties, this document will become part of the above reference construction contract.

[signature]
Client Signature

Blair Simpson

Leondrae D. Camel
Client Printed

Revisions

#	Date	By	Description
X	XX/XX/XX	XXX	

1302 South J Street
Lake Worth, FL 33460

ROSSO Site Development

Ph: 561-689-0889
Fax: 561-689-2851

CHANGE ORDER BREAKDOWN

Description of work: Re stake light poles to avoid underground utility conflict per responsed to RFI #05

CO #:2 02

EQUIPMENT					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Loader		HR	$75.00	$0.00
2	Tractor		HR	$40.38	$0.00
3	Roller		HR	$56.12	$0.00
4	Mixer		HR	$202.61	$0.00
5	Grader		HR	$125.00	$0.00
6	Backhoe		HR	$150.00	$0.00
7	Water Truck		HR	$37.98	$0.00
8	Dozer		HR	$75.00	$0.00
9	Paver		HR	$110.00	$0.00
10	Paving Roller		HR	$40.38	$0.00
11	Broom		HR	$49.97	$0.00
12	Excavator (30,000 lb)		HR	$120.57	$0.00
13	Excavator (70,000 lb)		HR	$175.85	$0.00
14	Tamp		HR	$19.50	$0.00
15	Saw		HR	$19.50	$0.00
16	Pick-Up Truck		HR	$32.46	$0.00
17	Dump Truck		HR	$75.00	$0.00
18	Curb Machine		HR	$100.25	$0.00
			Equipment Subtotal		$0.00
			Markup	0.175	$0.00
			EQUIPMENT TOTAL:		**$0.00**

LABOR					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Superintendent (w/ Pick-Up)		HR	$108.75	$0.00
2	Foreman (w/ Pick-Up)		HR	$84.20	$0.00
3	Operator-Road Crew		HR	$38.06	$0.00
4	Laborer-Road Crew		HR	$20.79	$0.00
5	Operator-Underground Crew		HR	$36.24	$0.00
6	Pipe Layer, Tailman, Laborer-Underground Crew		HR	$26.32	$0.00
7	Curb Machine Operator-Concrete Crew		HR	$43.50	$0.00
8	Finisher-Concrete Crew		HR	$32.61	$0.00
9	Former/Laborer-Concrete Crew		HR	$23.65	$0.00
10			HR		$0.00
11			HR		$0.00
			Labor Subtotal		**$0.00**
			Burden	0.489	$0.00
			Markup	0.175	$0.00
			LABOR TOTAL:		$0.00

MATERIAL					
#	Description	Qty	Unit	Unit Cost	Total Cost
1			LS		$0.00
2			LS		$0.00
3					$0.00
4					$0.00
5					$0.00
6					$0.00
7					$0.00
			Material Subtotal		$0.00
			Markup	0.175	$0.00
			MATERIAL TOTAL:		**$0.00**

SUBCONTRACTORS					
#	Description	Qty	Unit	Unit Cost	Total Cost
1	Atlas Survey	1	LS	$1,585.00	$1,585.00
2		1	LS		$0.00
3		1	LS		$0.00
4		1	LS		$0.00
5		1	LS		$0.00
6		1	LS		$0.00
7		1	LS		$0.00
			Subcontractor Subtotal		$1,585.00
			Markup	0.10	$158.50
			SUBCONTRACTOR TOTAL:		**$1,743.50**

Equipment Total:	$0.00
Labor Total:	$0.00
Material Total:	$0.00
Subcontractors Total:	$1,743.50
Bond & General Liability Insurance:	$36.33
MOT:	$0.00
Total:	$1,779.83

ROSSO
Site Development

Atlas Surveying

Subcontractor Quote

Appendix 'A'

Atlas Surveying & Mapping, Inc.
612 Skylake Dr.
West Palm Beach, Fl, 33415
Office 561-640-4069
Cell: 754-224-7441
email: mjc2239@gmail.com

June 27, 2023

CHANGE ORDER # 1

Rosso Site Development

RE: *Agreement for Professional Land Surveying Services*
And Construction Stake-out Services for the
Construction of ***COX PARK / SOUTH BAY, FL.***

In accordance with your request, this agreement between Atlas Surveying & Mapping Inc. ("CONSULTANT") and Rosso Site Development ("CLIENT") for professional surveying services is submitted for your consideration and approval.

ADDITIONAL SURVEYING & MAPPING SERVICES

Field Surveying

1) *Re-Stake Light Poles*

Total CO #1 Lump Sum Fee .... $ 1,585.00

Atlas Surveying & Mapping Inc.	*Rosso Site Development*
______________	_____________________
Kenneth Drury, P.S.M.	*Name*
President	*Title*
*Date:*________________	*Date:*________________

ROSSO
Site Development

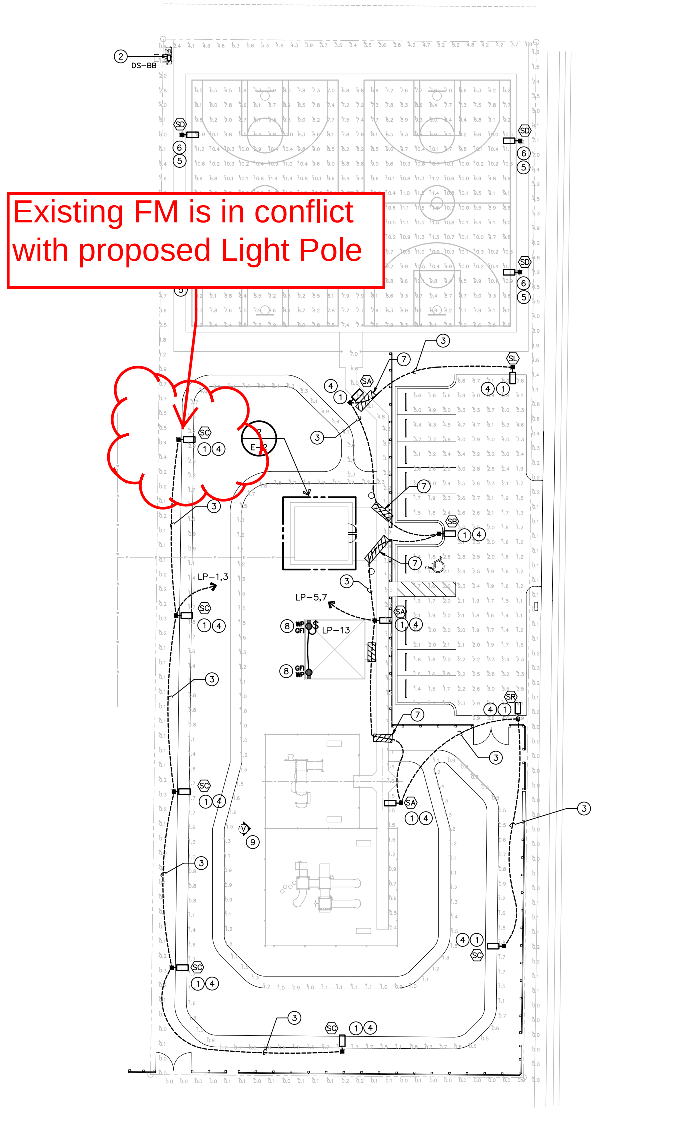
CONSTRUCTION REQUEST FOR INFORMATION

RFI #: 05	CONTRACTOR COMPANY: Rosso Site Development Sportslighter Electric	RFI REQUESTER: Julie Eimers Jim Harris	RFI DATE: 06/22/23
PROJECT NAME: Cox Park	OWNER: City of South Bay	PROJ #: South Bay: 202215 RSD: 22023	

REQUESTED INFORMATION/CLARIFICATION:

The existing 12” force main is located within 12” from the edge of the proposed light pole at the NW corner of the proposed sidewalk. The typical clearance requirement from a force main is 4’. Please advise if this is acceptable to the City. We cannot proceed with the light poles on the west side of the sidewalk until a resolution is reached. Please see attached site photo and plan sheet E-3.
If the location of this pole is moved, the 3 poles to the south will also need to move.

RESPONSE:



1 / E-2 **COX PARK SITE PLAN**

SCALE: 1" = 20'-0"

NORTH

Luminaire Schedule: COX PARK – SITE SOUTH BAY, FL 07/12/2022										
Symbol	Qty	Label	Arrangement	Manufacturer	Catalog Number	Mounting	LLF	Luminaire Lumens	Luminaire Watts	Arrangement Watts
	3	SA	Single	Lithonia Lighting	DSXO LED P1 40K T5M MVOLT	POLE MOUNT A.F.G.	0.903	4891	38	38
	1	SB	Single	Lithonia Lighting	DSXO LED P1 40K T3M MVOLT	POLE MOUNT A.F.G.	0.903	4576	38	38
	6	SC	Single	Lithonia Lighting	DSXO LED P1 40K T5M MVOLT HS	POLE MOUNT A.F.G.	0.903	3527	38	38
	4	SD	Single	Lithonia Lighting	DSX2 LED P8 40K TFTM MVOLT	POLE MOUNT A.F.G.	0.855	49181	431	431
	1	SL	Single	Lithonia Lighting	DSXO LED P1 40K LCCO MVOLT	POLE MOUNT A.F.G.	0.903	2875	38	38
	1	SR	Single	Lithonia Lighting	DSXO LED P1 40K RCCO MVOLT	POLE MOUNT A.F.G.	0.903	2875	38	38

(10)

Calculation Summary: COX PARK – SITE SOUTH BAY, FL 07/12/2022							
Label	Calc Type	Units	Avg	Max	Min	Avg/Min	Max/Min
BASKETBALL COURTS	Illuminance	Fc	9.30	11.6	6.2	1.50	1.87
PARKING LOT	Illuminance	Fc	2.83	8.0	1.1	2.57	7.27
PROPERTY LINE (H 6' above grade)	Illuminance	Fc	1.62	7.2	0.0	N.A.	N.A.
PROPERTY LINE (V 6' above grade)	Illuminance	Fc	1.61	10.1	0.0	N.A.	N.A.
WALKWAY FROM COURT TO PLAYGROUND	Illuminance	Fc	2.25	7.0	0.4	5.63	17.50
WALKWAY TRAIL	Illuminance	Fc	1.58	5.4	0.5	3.16	10.80

LOCATION: LADIES ROOM

PANELBOARD SCHEDULE

EXIST. PANEL 'LP'

BUS KVA A	BUS KVA B	LOAD	POLES	TRIP	CIRC.	CIRC.	TRIP	POLES	LOAD	BUS KVA A	BUS KVA B
0.2		WALKWAY LIGHTING (1)	2	20	1	2	100	2	MAIN BREAKER	–	
	0.2		–		3	4		–			–
0.3		WALKWAY LIGHTING (1)	2	20	5	6	20	1	EXISTING	–	
	0.3		–		7	8	20	1	EXISTING		–
1.0		OUTDOOR GFI RECEPTS. (1)	1	20	9	10	20	1	EXISTING	–	
	1.0	OUTDOOR GFI RECEPTS. (1)	1	20	11	12	20	1	SPARE (1)		–
1.0		GAZEBO'S RECEPTACLES (1)	1	20	13	14	20	1	SPARE (1)	–	
	–	SPARE (1)	1	20	15	16	20	1	SPARE (1)		–
–		SPARE (1)	1	20	17	18	–	–	SPACE	–	
	–	SPARE (1)	1	20	19	20	–	–	SPACE		–
		SPACE	–	–	21	22	30	2	SPD (1)	1.0	
		SPACE	–	–	23	24		–			1.0

RATED VOLTAGE: 120/240V 1 PHASE, 3 WIRE	FEED IS TO BE (●)BOTTOM: ( )TOP FROM: F.P.L. TX.
RATING IS TO BE (●)100 ( )225 ( )400 AMPS	GROUND BAR IS REQUIRED / SERVICE ENTRANCE
(●)MAIN BREAKER 100 AMPS ( ) MAIN LUGS ONLY	NEUTRAL BUS IS TO BE (●)FULL ( )DOUBLE SIZE
BRANCH POLES=( )12 (●)24 ( )30 ( )42	HINGED DOOR WITH KEYED LATCH (●)IS ( )IS NOT REQUIRED
PANELBOARD IS TO BE ( )FUSED (●)PLUG ON CIRCUIT BREAKER TYPE	HARD WIRED SURGE PROTECTION (●)IS ( )IS NOT REQUIRED
ALL BREAKERS MUST BE RATED TO INTERRUPT A SHORT CIRCUIT CURRENT Isc = 10,000 AMPS, SYM RMS	

NOTES:

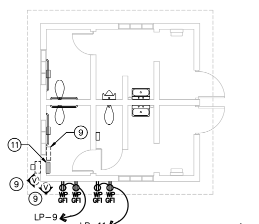
(1) NEW CIRCUIT BREAKER TO MATCH EXISTING.

DISCONNECT SWITCH SCHEDULE

NO.	SWITCH/FUSE	VOLTAGE	LOCATION	CIR NO.	CONDUIT/CONDUCTOR	ENCL. TYPE	REMARKS
DS-BB	60A/3P/60ADEF	480/3ø	OUTDOOR	FPL	1"C-3#6, 1#10G	NEMA 3R	

CONTACTOR SCHEDULE

NO.	NO. OF POLES N.O.	NO. OF POLES N.C.	COIL VOLTAGE	CONTACT VOLTAGE	LOCATION	CIR NO.	AREA OF CONTROL	CONTROL
CT-DD	4	–	240	240	RESTROOM	LP-1,3,5,7	WALKWAY LIGHTING	DUSK TO DAWN
CT-TC	4	–	240	240	RESTROOM	LP-1,3,5,7	WALKWAY LIGHTING	TIMECLOCK



2 / E-2 **RESTROOM PLAN**

SCALE: NTS

NORTH

SITE CONSTRUCTION NOTES

A. ALL WORK OUTSIDE THE CONSTRUCTION AREA IS TO BE PERFORMED DURING NON–BUSINESS HOURS AS APPROVED BY THE PROJECT CONSULTANT AND OWNER AT THE CONTRACTOR'S EXPENSE.

B. REQUIRED INTERRUPTIONS FOR UTILITIES AND SERVICES SHALL BE COORDINATED WITH THE APPROPRIATE OWNER'S STAFF. REQUIRED INTERRUPTIONS SHALL BE SCHEDULED TO SUIT THE CONVENIENCE OF THE OWNER AND SHALL NOT INTERRUPT BUSINESS ACTIVITIES OR OPERATIONS. ALL INTERRUPTIONS SHALL BE PERFORMED DURING NON–BUSINESS HOURS AND/OR WEEKENDS AT THE CONTRACTOR'S EXPENSE.

C. THE CONTRACT DOCUMENTS MAY NOT REFLECT ALL EXISTING SERVICES OR SHOW THEM IN THEIR EXACT OR EXISTING LOCATIONS ABOVE OR BELOW GRADE. ANY SERVICE THAT IS INTERRUPTED BY THE CONTRACTOR WITHIN OR OUTSIDE OF THE DESIGNATED LIMITS, ABOVE OR BELOW GRADE, WHETHER SHOWN OR NOT SHOWN ON THE CONTRACT DOCUMENTS, SHALL BE IMMEDIATELY REPAIRED BY HIM AT HIS EXPENSE WITH NO OBLIGATION TO THE OWNER. ALL REPAIRS SHALL BE APPROVED BY THE ARCHITECT OR ENGINEER PRIOR TO ACCEPTANCE OF THE REPAIR.

D. PRIOR TO BEGINNING WORK, ALL ELECTRICAL EQUIPMENT AND SYSTEMS SHALL BE OPERATED IN THE PRESENCE OF REPRESENTATIVES OF THE CONTRACTOR AND REPRESENTATIVES OF PALM BEACH COUNTY, IN ORDER TO ESTABLISH THAT ALL SYSTEMS ARE IN PROPER WORKING ORDER AT THE START OF THE PROJECT. UPON COMPLETION OF THE ABOVE TEST, THE CONTRACTOR SHALL SUBMIT A DETAILED LISTING INDICATING ANY ITEMS NOTED WHICH ARE NOT IN FULLY OPERATIONAL CONDITION. THIS LISTING SHALL BE SIGNED BY ALL PARTIES PRESENT AT THE TEST. COMMENCEMENT OF WORK PRIOR TO THE ABOVE SHALL CONSTITUTE ACCEPTANCE OF ALL SYSTEMS BY THE CONTRACTOR IN FULLY OPERATIONAL CONDITION. THE CONTRACTOR SHALL HAVE ALL ELECTRICAL SYSTEMS BACK IN WORKING ORDER PRIOR TO SUBSTANTIAL COMPLETION OF THE PROJECT.

NEW WORK NOTES

(1) INSTALL NEW LIGHT FIXTURE WITH POLE AND CONNECT TO NEW LIGHT CIRCUIT SHOWN, PROVIDE WIRE AND CONDUIT SIZE AS REQUIRED. ALL CIRCUITING IS FED FROM PANEL 'LP'.

(2) EXISTING 60A DISCONNECT SWITCH SERVING BASKETBALL COURT LIGHTING TO BE REMOVED AND REPLACED WITH NEW. EXISTING WIRING AND CONDUIT TO REMAIN. EXISTING METER TO REMAIN

(3) 4#8, 1#10G – 1-1/4"C.

(4) NEW SITE LIGHTING POLE MOUNTED FIXTURE, SEE DETAIL 1/E-3 MORE INFORMATION.

(5) EXISTING SITE LIGHTING POLE MOUNTED FIXTURE, SEE DETAIL 2/E-3 MORE INFORMATION.

(6) MOUNT NEW LIGHT FIXTURE TO EXISTING POLE AND CONNECT TO EXISTING LIGHT CIRCUIT, PROVIDE WIRE AND CONDUIT SIZE AS REQUIRED. ALL CIRCUITING IS FED FROM EXISTING LIGHTING CONTROL PANEL.

(7) SAW OUT EXISTING CONCRETE WALK AND ASPHALT TO ACCOMMODATE TRENCHING AND INSTALLATION OF UNDERGROUND RACEWAYS. COMPACT EARTH AND REPLACE CONCRETE WALK TO MATCH EXISTING AND PROVIDE SMOOTH AND LEVEL SURFACE. REPLACE DAMAGED LANDSCAPING (SOD, SCRUBS, ETC.) TO MATCH ORIGINAL CONDITION.

(8) PROVIDE RECEPTACLE WITH STAINLESS STEEL LOCKABLE WEATHERPROOF COVER AND MANUAL OVERRIDE SWITCH. CONNECT TO CIRCUIT INDICATED WITH 2#12, 1#12G-3/4"C.

(9) EXISTING SECURITY CAMERA/EQUIPMENT TO REMAIN.

(10) CONTRACTOR TO FIELD VERIFY VOLTAGE PRIOR TO SHOP DRAWING SUBMITTAL.

(11) EXISTING 120/240V 1PH LOAD CENTER PANEL 'LP'.

Colomé & Associates, Inc.
REG. NUMBER: AA 0003439
530 24TH STREET
WEST PALM BEACH
FLORIDA, 33407
(561) 833-9147
colome@colome-arch.net
www.colome-architect.com

JOHNSON, LEVINSON RAGAN, DAVILA, INC.
CONSULTING ENGINEERS
1450 Centrepark Boulevard, Suite 350
West Palm Beach, Florida 33401
(561) 689-2303 • (561) 689-2302 Fax
www.jlrdinc.com
Charles C. Gableman, P.E #51936
Michael P. Linden, P.E. #58094

COX PARK BLOCK GRANT IMPROVEMENTS

SOUTH BAY, FLORIDA

PROJECT NO. 202215

SHEET TITLE: ELECTRICAL SITE PLAN

REVISIONS:

DATE 07-12-22

DRAWN BY: KJM

CHECKED BY: CCG

JLRD PROJECT #122076

SHEET NUMBER: E-2

City of South Bay

South Bay City Hall
335 SW 2nd Avenue
South Bay, FL 33493
Telephone: 561-996-6751
Facsimile: 561-996-7950

www.southbaycity.com

To: Honorable Mayor and Commissioners

From: Massih Saadatmand, Finance Director

Thru: Mr. Leondrae Camel, City Manager

Date July 7, 2023

Ref. Weekly check register

Enclosed, please find the summary of check register as of July 7, 2023

General Fund

• Utility:	
Comcast	$ 1,923.90
FPL	7,346.27
Verizon	743.13
• Bank of America	9,270.97
• United Health Ins	21,120.82
• PBC Sheriff	19,217.17
• Norris Week PA	21,248.38
• Unicus Railroad	8,806.00
• CAP Government	9,657.50
• Marathon	6,393.90
• Purchased of supplies, materials and parts	6,386.68
• Payment for various services	15,225.72
• Payroll deductions	5,706.00
• Other	6,069.02
Total	$ 139,115.46

ARP Act Fund

Home repair	$ 40,344.52
Payroll	8,799.40
	$ 49,143.92

Capital Project Fund

CAP Government/Engineering	$ 45,905.00
Colome & Associates	2,188.92
Just One Construction	20,063.31
Hinterland Group	354,967.13
	$ 423,124.36

Sanitation Fund

Waste Management	$ 64,749.14

The expenses classifications are reported in general ledger.

AP Check Register Report

City Of South Bay (CSBFND)

7/7/2023 8:26:02 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15463	1099	MONICA SKEETE	07/07/2023	1,999.52	
15464	1104	GEORGIA CONEY	07/07/2023	2,000.00	
15465	1120	LINDA J BUTTS	07/07/2023	2,000.00	
~~15466~~	~~1204~~	~~SANDRA LUSUNARIZ~~	~~07/07/2023~~	~~2,000.00~~	Void
15467	1252	MANUEL SEGURA	07/07/2023	1,500.00	
15468	1261	ENOS GERALD JOHNSON	07/07/2023	2,000.00	
15469	1302	JESSICA WRIGHT	07/07/2023	150.00	
15470	AMERICAN PUBLIC LIFE I	AMERICAN PUBLIC LIFE INSURANCE COMPANY	07/07/2023	1,423.61	
15471	BURNADETTE NORRIS-W	BURNADETTE NORRIS-WEEKS, PA	07/07/2023	21,248.38	
15472	EVERGLADES FARM EQU	EVERGLADES EQUIPMENT GROUP	07/07/2023	117.98	
15473	FEDERAL EXPRESS	FEDERAL EXPRESS	07/07/2023	18.54	
15474	JORDAN CONNORS GROI	JORDAN CONNORS GROUP, INC	07/07/2023	1,666.66	
15475	ORIGINAL EQUIPMENT	ORIGINAL EQUIPMENT	07/07/2023	632.40	
15476	PRIMESTAR DIGITAL NET	PRIMESTAR DIGITAL NETWORK	07/07/2023	410.00	
15477	SEASON TO SEASON, LL(	SEASON TO SEASON, LLC	07/07/2023	230.00	
15478	STEVEN G BINES	STEVEN G BINES	07/07/2023	2,205.00	
15479	TIRE SERVICE PLUS CO	TIRE SERVICE PLUS CO	07/07/2023	219.99	
15480	TRC FARM INDUSTRIAL	TRC FARM & INDUSTRIAL SUPPLY INC	07/07/2023	215.70	
15481	WALMART (CAPITAL ONE	CAPITAL ONE	07/07/2023	904.81	
15482	MARATHON/MEX BANK	WEX BANK	07/07/2023	3,204.82	

Non-Electronic Transactions:	44,147.41
Total Transactions:	44,147.41

AP Check Register Report
City Of South Bay (CSBFND)

6/30/2023 11:52:50 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15462	BANK OF AMERICA, NA	BANK OF AMERICA	06/30/2023	40.89	

Non-Electronic Transactions:	40.89
Total Transactions:	40.89

AP Immediate Check Register Report

City Of South Bay (CSBFND)

6/30/2023 9:08:27 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15461	PETTY CASH	CITY OF SOUTH BAY-PETTY CASH	06/30/2023	275.00	
Totals:			Total Transactions:		275.00

AP Immediate Check Register Report
City Of South Bay (CSBFND)

6/28/2023 3:56:30 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15457	BELLE GLADE WHOLESA	BIG LAKE SNACK SALES, INC	06/26/2023	194.76	
15458	1183	ROBERT JEFFERSON	06/27/2023	2,000.00	
15459	1148	LOUISE MCKINZIE	06/27/2023	2,000.00	
15460	DIVISION OF RETIREME	DIVISION OF RETIREMENT	06/27/2023	12.76	
Totals:			Total Transactions:		4,207.52

AP Immediate Check Register Report

City Of South Bay (CSBFND)

6/23/2023 9:11:51 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15456	PETTY CASH	CITY OF SOUTH BAY-PETTY CASH	06/23/2023	280.00	
Totals:			Total Transactions:		280.00

AP Check Register Report

City Of South Bay (CSBFND)

6/22/2023 2:51:06 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15445	1254	WILLIAM LIKELY	06/22/2023	2,000.00	
15446	1299	ROMUALDA MENA	06/22/2023	91.42	
15447	1300	ANDERSON RAINEY	06/22/2023	3,000.00	
15448	1301	A FLAG IT LLC	06/22/2023	1,851.77	
15449	AFLAC	AFLAC	06/22/2023	1,459.00	
15450	COLONIAL LIFE PROCES	COLONIAL LIFE PROCESSING CENTER	06/22/2023	734.40	
15451	IAMAW	IAMAW	06/22/2023	269.28	
15452	LIBERTY NATIONAL	LIBERTY NATIONAL	06/22/2023	284.94	
15453	MUTUAL OF OMAHA	MUTUAL OF OMAHA	06/22/2023	282.84	
15454	UNITED HEALTH CARE	UHS PREMIUM BILLING	06/22/2023	10,560.41	
15455	WASHINGTON NATIONAL	WASHINGTON NATIONAL INS. CO.	06/22/2023	68.50	

Non-Electronic Transactions:	20,602.56
Total Transactions:	20,602.56

AP Immediate Check Register Report

City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15444	EDGAR KERR	EDGAR W. KERR	06/16/2023	531.15	
Totals:			Total Transactions:		531.15

AP Check Register Report

City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15429	1131	VICENTE SANCHEZ	06/16/2023	109.99	
15430	1146	VERIZON CONNECT FLEET USA LLC	06/16/2023	189.50	
15431	1223	PATRICIA HUBBARD HARVEY	06/16/2023	2,000.00	
15432	1224	BEATRICE BAILEY	06/16/2023	2,000.00	
15433	1251	PAMELLA MAYS	06/16/2023	2,000.00	
15434	1284	UNICUS RAIL AND CONSULTING SERVICES	06/16/2023	3,688.00	
15435	1298	MERAKI INSTALLERS LLC	06/16/2023	27.50	
15436	AMAZON CAPITAL SERVI(	AMAZON CAPITAL SERVICES	06/16/2023	1,638.39	
15437	BELLE GLADE WHOLESA	BIG LAKE SNACK SALES, INC	06/16/2023	584.64	
15438	CLARKE	CLARKE	06/16/2023	3,020.72	
15439	EVERGLADES TRADING	EVERGLADES TRADING	06/16/2023	20.96	
15440	HOME DEPOT CREDIT SE	HOME DEPOT CREDIT SERVICES	06/16/2023	967.91	
15441	LAKE HARDWARE	LAKE HARDWARE	06/16/2023	338.49	
15442	VRC	VRC	06/16/2023	398.62	
15443	XEROX CORP	XEROX CORPORATION	06/16/2023	222.51	

Non-Electronic Transactions:	17,207.23
Total Transactions:	17,207.23

AP Check Register Report

City Of South Bay (CSBFND)

6/9/2023 3:07:52 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15414	1143	PPLSI	06/09/2023	118.70	
15415	1189	JOYCE SINGLETARY	06/09/2023	845.00	
15416	AMERICAN PUBLIC LIFE I	AMERICAN PUBLIC LIFE INSURANCE COMPANY	06/09/2023	1,423.61	
15417	CAP GOVERNMENT	CAP GOVERNMENT	06/09/2023	9,657.50	
15418	COASTAL NETWORK SOL	COASTAL NETWORK SOLUTIONS, LLC	06/09/2023	1,500.00	
15419	EDGAR KERR	EDGAR W. KERR	06/09/2023	125.00	
15420	FEDERAL EXPRESS	FEDERAL EXPRESS	06/09/2023	338.48	
15421	JORDAN CONNORS GROI	JORDAN CONNORS GROUP, INC	06/09/2023	1,666.66	
15422	LAKE HARDWARE	LAKE HARDWARE	06/09/2023	24.29	
15423	ORIGINAL EQUIPMENT	ORIGINAL EQUIPMENT	06/09/2023	116.94	
15424	PBC SHERIFF'S OFFICE	PALM BEACH COUNTY SHERIFF'S OFFICE	06/09/2023	19,217.17	
15425	PETTY CASH	CITY OF SOUTH BAY-PETTY CASH	06/09/2023	500.22	
15426	PRIMESTAR DIGITAL NET	PRIMESTAR DIGITAL NETWORK	06/09/2023	820.00	
15427	PYE BARKER FIRE & SAF	PYE BARKER FIRE & SAFETY, LLC	06/09/2023	639.00	
15428	XEROX CORP	XEROX CORPORATION	06/09/2023	812.77	

Non-Electronic Transactions:	37,805.34
Total Transactions:	37,805.34

AP Immediate Check Register Report

City Of South Bay (CSBFND)

6/9/2023 9:28:17 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15412	MARATHON/MEX BANK	WEX BANK	06/07/2023	3,189.08	
15413	PETTY CASH	CITY OF SOUTH BAY-PETTY CASH	06/09/2023	120.00	
Totals:			Total Transactions:		3,309.08

AP Immediate Check Register Report

City Of South Bay (CSBFND)

6/7/2023 12:25:06 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15410	1284	UNICUS RAIL AND CONSULTING SERVICES LLC	06/07/2023	5,118.00	
15411	1297	WILLIE FLOYD	06/07/2023	100.00	
Totals:			Total Transactions:		5,218.00

AP Immediate Check Register Report

City Of South Bay (CSBFND)

6/2/2023 2:07:40 PM **Page 1**

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15409	1082	CLAUDETTE CLARK	06/02/2023	2,000.00	
Totals:			**Total Transactions:**		2,000.00

AP Check Register Report

City Of South Bay (CSBFND)

6/2/2023 11:03:03 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15400	1172	LAVERN SANFORD EDWARDS	06/02/2023	2,000.00	
15401	1206	LATONIA MCFARLAND	06/02/2023	2,000.00	
15402	1218	PEARLIE M. CALLOWAY	06/02/2023	2,000.00	
15403	1249	EDNA STEPHENS	06/02/2023	2,000.00	
15404	1295	GERALDINE MASSEY	06/02/2023	5,000.00	
15405	FPL	FPL	06/02/2023	7,346.27	
15406	LAKE HARDWARE	LAKE HARDWARE	06/02/2023	40.61	
15407	ORSENIGO REPAIR	ORSENIGO REPAIR & MAINT. INC	06/02/2023	475.00	
15408	SEASON TO SEASON, LL(	SEASON TO SEASON, LLC	06/02/2023	230.00	

Non-Electronic Transactions:	21,091.88
Total Transactions:	21,091.88

AP Check Register Report

City Of South Bay (CSBFND)

5/31/2023 12:35:20 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
15387	1113	KATHY MCKELVIN	05/31/2023	2,000.00	
15388	1200	MARION MANN	05/31/2023	94.98	
15389	1294	TRACY LANE	05/31/2023	150.00	
15390	AFLAC	AFLAC	05/31/2023	1,414.06	
15391	COLONIAL LIFE PROCES	COLONIAL LIFE PROCESSING CENTER	05/31/2023	734.40	
15392	HUGHE MOORE	HUGH MOORE	05/31/2023	99.99	
15393	IAMAW	IAMAW	05/31/2023	269.28	
15394	LATONIA MCFARLAND	LATONIA MCFARLAND	05/31/2023	150.00	
15395	LIBERTY NATIONAL	LIBERTY NATIONAL	05/31/2023	284.94	
15396	MUTUAL OF OMAHA	MUTUAL OF OMAHA	05/31/2023	187.37	
15397	UNITED HEALTH CARE	UHS PREMIUM BILLING	05/31/2023	10,560.41	
15398	WALMART (CAPITAL ONE	CAPITAL ONE	05/31/2023	588.80	
15399	WASHINGTON NATIONAL	WASHINGTON NATIONAL INS. CO.	05/31/2023	68.50	

Non-Electronic Transactions:	16,602.73
Total Transactions:	16,602.73

AP Check Register Report
City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
ACH- APRIL/MAY 20:	BANK OF AMERICA, NA	BANK OF AMERICA	06/07/2023	3,130.08	ACH

Totals:		
	Electronic Transactions:	3,130.08
	Total Transactions:	3,130.08

AP Check Register Report

City Of South Bay (CSBFND)

6/12/2023 10:05:07 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
ACH PYMT 6-9-23	COMCAST	COMCAST	06/09/2023	645.54	YMENT 6-9-23

Totals:	Electronic Transactions:	645.54
	Total Transactions:	645.54

AP Check Register Report

City Of South Bay (CSBFND)

6/22/2023 3:51:47 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
ACH FOR 17447014(	COMCAST BUSINESS	COMCAST	06/22/2023	761.03	Services
ACH FOR 8960-623	COMCAST	COMCAST	06/22/2023	187.48	Services

Totals:		
	Electronic Transactions:	948.51
	Total Transactions:	948.51

AP Check Register Report

City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
ACH-9936774679	VERIZON WIRELESS	VERIZON WIRELESS	06/28/2023	553.63	:H-9936774679

Totals:		
	Electronic Transactions:	553.63
	Total Transactions:	553.63

AP Check Register Report
City Of South Bay (CSBFND)

7/5/2023 3:45:33 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
9928-723 PAYMENT	COMCAST	COMCAST	07/05/2023	329.85	ach payment

Totals:	Electronic Transactions:	329.85
	Total Transactions:	329.85

AP Check Register Report
City Of South Bay (CSBFND)

6/2/2023 10:12:14 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
264	1069	HINTERLAND GROUP INC	06/02/2023	95,360.15	

Non-Electronic Transactions:	95,360.15
Total Transactions:	95,360.15

AP Check Register Report

City Of South Bay (CSBFND)

6/6/2023 10:53:26 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
265	CAP ENGINEERING	CAP ENGINEERING	06/06/2023	22,952.50	

Non-Electronic Transactions:	22,952.50
Total Transactions:	22,952.50

AP Immediate Check Register Report

City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
266	1296	JUST 1 CONSTRUCTION LLC	06/07/2023	20,063.31	
Totals:			Total Transactions:		20,063.31

AP Check Register Report

City Of South Bay (CSBFND)

6/20/2023 9:16:06 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
267	CAP ENGINEERING	CAP ENGINEERING	06/20/2023	4,800.00	
268	CAP GOVERNMENT	CAP GOVERNMENT	06/20/2023	18,152.50	
269	COLOME & ASSOCIATES,	COLOME & ASSOCIATES, INC.	06/20/2023	2,188.92	

Non-Electronic Transactions:	25,141.42
Total Transactions :	25,141.42

AP Check Register Report

City Of South Bay (CSBFND)

6/30/2023 1:46:59 PM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
270	1069	HINTERLAND GROUP INC	06/30/2023	259,606.98	

Non-Electronic Transactions:	259,606.98
Total Transactions:	259,606.98

AP Check Register Report
City Of South Bay (CSBFND)

6/6/2023 8:41:16 AM

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
313	WASTE MANAGEMENT	WASTE MANAGEMENT INC. OF FLORIDA	06/06/2023	24,144.12	

Non-Electronic Transactions:	24,144.12
Total Transactions:	24,144.12

AP Check Register Report

City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
314	WASTE MANAGEMENT	WASTE MANAGEMENT INC. OF FLORIDA	06/15/2023	13,944.31	

Non-Electronic Transactions:	13,944.31
Total Transactions:	13,944.31

AP Check Register Report

City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
315	WASTE MANAGEMENT	WASTE MANAGEMENT INC. OF FLORIDA	06/22/2023	2,516.59	

Non-Electronic Transactions:	2,516.59
Total Transactions:	2,516.59

AP Check Register Report
City Of South Bay (CSBFND)

Check Number	Vendor Number	Vendor Name	Check Date	Check Amount	Classification
316	WASTE MANAGEMENT	WASTE MANAGEMENT INC. OF FLORIDA	07/05/2023	24,144.12	

Non-Electronic Transactions:	24,144.12
Total Transactions:	24,144.12