NORTH SPRINGS IMPROVEMENT DISTRICT

MEETING OF THE BOARD OF SUPERVISORS

August 06, 2025

North Springs Improvement District

9700 NW 52 Street Coral Springs, FL 33076
Phone (954) 752-0400 Fax (954) 755-7317

July 30, 2025

Board of Supervisors
North Springs Improvement District

Dear Board of Supervisors:

A meeting of the Board of Supervisors of North Springs Improvement District will be held on **Wednesday, August 06, 2025**, **at 4:00 P.M.** at 9700 NW 52nd Street, Coral Springs, Florida. Following is the advance agenda:

1. Roll Call
2. Approval of July 09, 2025, Meeting Minutes
3. Audience Comments and Supervisors' Requests on Non-Agenda Items
4. Public Hearing to Amend Rate Schedule Relating to Water and Sewer Rates, Fees and Charges
    I. Resolution **2025-06**, Amending the Rate Schedule Relating to Water and Sewer Rates, Fees and Charges Providing for Severability; and Providing for an Effective Date
5. Public Hearing to Amend Rate Schedule Relating to Water and Sewer Rates, Fees and Charges
    I. Resolution **2025-07**, Amending the Rate Schedule Relating to Water and Sewer Rates, Fees and Charges Providing for Severability; and Providing for an Effective Date
6. Resolution **2025-08**, Approving the Proposed Water and Sewer Budget for Fiscal Year 2026 and Setting the Public Hearing
7. Staff Reports
    A. Manager
        I. Florida Auditor General Operational Audit Prior Audit Follow Up, Report No. 2026-004
        II. Consideration of North Springs Preserve Rules and Regulations
        III. Approval of Meeting Schedule for Fiscal Year 2026
    B. Attorney
    C. Engineer
8. Approval of Financials and Check Registers
9. Adjournment

SECOND
ORDER OF BUSINESS

July 09, 2025, Meeting Minutes

MINUTES OF MEETING
NORTH SPRINGS IMPROVEMENT DISTRICT

The regular meeting of the Board of Supervisors of the North Springs Improvement District was held Wednesday, **July 9, 2025** at 4:00 p.m. in the district office, 9700 N.W. 52nd Street, Coral Springs, Florida.

Present and constituting a quorum were:

Grace Solomon	President
Anthony Avello	Secretary
Vince Moretti	Assistant Secretary *by Zoom*

Also present were:

Rod Colon	District Manager
Brian Sherman	District Counsel
Jane Early	District Engineer
Brenda Richard	District Clerk
Katherine Castro	NSID
Nena Offenther	NSID
Chloe Anzalone	NSID
Donna Holiday	GMS-South Florida, LLC *by Zoom*
Christina Bilenki	Miskel Backman, LLP
Mark Nyland	Fifth Third Bank
Vandin Calitu	VLC One
Frank Anzalone	East Coast Builders
Detective Wantuck	Coral Springs Police Department

The following is a summary of the discussions and actions taken at the July 9, 2025 regular Board of Supervisor's meeting of the North Springs Improvement District.

FIRST ORDER OF BUSINESS **Roll Call**

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

SECOND ORDER OF BUSINESS **Approval of the Minutes of the June 4, 2025 Meeting**

On MOTION by Mr. Avello seconded by Ms. Solomon with all in favor the minutes of the June 4, 2025 meeting were approved as presented.

THIRD ORDER OF BUSINESS **Audience Comments on Non-Agenda Items and Supervisor's Requests**

There being no comments, the next item followed.

FOURTH ORDER OF BUSINESS **Staff Reports**

A. Manager

i. Authorization for the District Manager to Negotiate and Enter into a Tri-Party Agreement for Right of Way Encroachment with the City of Parkland and Toll Brothers

On MOTION by Mr. Avello seconded by Ms. Solomon with all in favor the district manager was authorized to enter into a tri-party agreement for right of way encroachment with the City of Parkland and Toll Brothers.

B. Attorney

There being no comments, the next item followed.

C. Engineer

1. Award of Contract for RFB 2025-06 Canal Dredging Maintenance Program of District Property

On MOTION by Ms. Solomon seconded by Mr. Avello with all in favor the contract for RFB 2025-06 was awarded to East Coast Builders & Developer in the amount of their low bid of $41.65 per cubic yard based on 20 cubic yard dump truck.

2. Consideration of Task Order 0725-1 Parking and Roadway at the North Springs Preserve

On MOTION by Mr. Avello seconded by Ms. Solomon with all in favor task order 0725-1 with VLC One, Inc. in an amount not to exceed $1,675,000 was approved.

FIFTH ORDER OF BUSINESS **Approval of Financials and Check Register**

On MOTION by Mr. Avello seconded by Ms. Solomon with all in favor the check register was approved.

SIXTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Solomon seconded by Mr. Avello with all in favor the meeting adjourned at 4:11 p.m.

Anthony Avello Secretary	Grace Solomon President

THIRD
ORDER OF BUSINESS

Audience Comments and Supervisors' Requests on Non-Agenda Items

FOURTH
ORDER OF BUSINESS

Public Hearing to Amend Rate Schedule Relating to Water and Sewer Rates, Fees and Charges; Providing for Severability; and Providing for an Effective Date

Resolution 2025-06

RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH SPRINGS IMPROVEMENT DISTRICT ("DISTRICT") AMENDING THE RATE SCHEDULE RELATING TO WATER AND SEWER RATES, FEES AND CHARGES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Chapter 2005-341, Laws of Florida, as amended (the "Special Act") authorizes the Board of Supervisors of the District to prescribe, establish and collect rates, fees, and charges and to revise the same from time to time for the facilities and services provided by the District to include, among other things, water treatment and distribution and wastewater collection, treatment and disposal facilities; and

WHEREAS, pursuant to Section 26 of the District's Operating Policy, the Rate Schedules attached to and referred to therein as Schedule "A" (the "Rate Schedule") may be amended from time to time in accordance with the procedures set forth therein and as required by the Special Act and other applicable laws; and

WHEREAS, the purpose of the Resolution is to amend and supplement the District's Operating Policy pursuant to Section 26 thereof by amending the Rate Schedule attached to and referred to as "Schedule 'A' Water and Sewer Rates Charges" to prescribe, establish and amend certain fees applicable to water and sewer utility services; and

WHEREAS, the Special Act required that the District conduct a public hearing and advertise the same for the purpose of hearing comments and objections to a proposed amendment to the District's Operating Policy to modify the Rate Schedules; and

WHEREAS, on August 06, 2025 said public hearing was conducted by the District Board of Supervisors to review the amendment and supplement the District's Operating Policy to modify the Rate Schedule attached to and referred to therein as "Schedule 'A', Water and Sewer Rates and Charges";

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH SPRINGS IMPROVEMENT DISTRICT, THAT:

Section 1. The recitals above are true and correct and hereby made a part of this Resolution.

Section 2. District's Resolutions 89-2 (the District's Operating Policy) and 89-3, and any other subsequent resolution of the District establishing or amending the Rate Schedules of the District are hereby amended and supplemented by revising and replacing certain rates and charges set forth in "Schedule 'A', Water and Sewer Rates and Charges, with the Amended Rates and Charges set forth in the following table:

[SEE TABLE THAT FOLLOWS]

SCHEDULE 'A', WATER AND SEWER RATES AND CHARGES

	CURRENT RATE FY2025	**PROPOSED RATE FY2026**
Sewer Volume Charge (all consumption)	$3.36	$3.58

Section 3. The modification to the Rate Schedule attached to and referred to in the District's Operating Policy as "Schedule 'A', Water and Sewer Rates and Charges", as shown in the Table above, shall be effective upon the adoption of this Resolution.

Section 4. All other rates, fees and charges set forth in the Rate Schedules and not specifically addressed herein shall remain unchanged. The District reserves the right to adopt additional Charges and Service Fees and amend existing Charges and Service Fees applicable to water and sewer services.

Section 5. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED by the Board of Supervisors of the North Springs Improvement District, this 6th day of August, 2025.

NORTH SPRINGS IMPROVEMENT DISTRICT

_____
Grace Solomon, President

ATTEST:

_____
Anthony Avello, Secretary

FIFTH
ORDER OF BUSINESS

Public Hearing to Amend Rate Schedule Relating to Water and Sewer Rates, Fees and Charges; Providing for Severability; and Providing for an Effective Date

Resolution 2025-07

RESOLUTION 2025-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH SPRINGS IMPROVEMENT DISTRICT ("DISTRICT") AMENDING THE RATE SCHEDULE RELATING TO WATER AND SEWER RATES, FEES AND CHARGES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Chapter 2005-341, Laws of Florida, as amended (the "Special Act") authorizes the Board of Supervisors of the District to prescribe, establish and collect rates, fees, and charges and to revise the same from time to time for the facilities and services provided by the District to include, among other things, water treatment and distribution and wastewater collection, treatment and disposal facilities; and

WHEREAS, pursuant to Section 26 of the District's Operating Policy, the Rate Schedules attached to and referred to therein as Schedule "A" (the "Rate Schedule") may be amended from time to time in accordance with the procedures set forth therein and as required by the Special Act and other applicable laws; and

WHEREAS, the purpose of the Resolution is to amend and supplement the District's Operating Policy pursuant to Section 26 thereof by amending the Rate Schedule attached to and referred to as "Schedule 'A' Water and Sewer Rates Charges" to prescribe, establish and amend certain fees applicable to water and sewer utility services; and

WHEREAS, the Special Act required that the District conduct a public hearing and advertise the same for the purpose of hearing comments and objections to a proposed amendment to the District's Operating Policy to modify the Rate Schedules; and

WHEREAS, on August 06, 2025 said public hearing was conducted by the District Board of Supervisors to review the amendment and supplement the District's Operating Policy to modify the Rate Schedule attached to and referred to therein as "Schedule 'A', Water and Sewer Rates and Charges";

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH SPRINGS IMPROVEMENT DISTRICT, THAT:

Section 1. The recitals above are true and correct and hereby made a part of this Resolution.

Section 2. District's Resolutions 89-2 (the District's Operating Policy) and 89-3, and any other subsequent resolution of the District establishing or amending the Rate Schedules of the District are hereby amended and supplemented by revising and replacing certain rates and charges set forth in "Schedule 'A', Water and Sewer Rates and Charges, with the Amended Rates and Charges set forth in the following table:

[SEE TABLE THAT FOLLOWS]

SCHEDULE 'A', WATER AND SEWER RATES AND CHARGES

	CURRENT RATE FY2025	**PROPOSED RATE FY2026**
Lien Search (4-5 days to Process)	$25.00	$50.00
Expedited Lien Search (24-48 hours to Process)	$25.00	$75.00

Section 3. The modification to the Rate Schedule attached to and referred to in the District's Operating Policy as "Schedule 'A', Water and Sewer Rates and Charges", as shown in the Table above, shall be effective upon the adoption of this Resolution.

Section 4. All other rates, fees and charges set forth in the Rate Schedules and not specifically addressed herein shall remain unchanged. The District reserves the right to adopt additional Charges and Service Fees and amend existing Charges and Service Fees applicable to water and sewer services.

Section 5. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED by the Board of Supervisors of the North Springs Improvement District, this 6th day of August, 2025.

NORTH SPRINGS IMPROVEMENT DISTRICT

_____
Grace Solomon, President

ATTEST:

_____
Anthony Avello, Secretary

SIXTH
ORDER OF BUSINESS

Resolution 2025-08, Approving the Proposed Water and Sewer Budget for Fiscal Year 2026 and Setting the Public Hearing

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISWORS OF THE NORTH SPRINGS IMPROVEMENT DISTRICT APPROVING THE PROPOSED WATER AND SEWER BUDGETS FOR FISCAL YEAR 2026 AND SETTING THE PUBLIC HEARING THERON PURSUANT TO THE CHAPTER 2005-341, LAWS OF FLORIDA AND FLORIDA LAW

WHEREAS, in accordance with Section 12 of Chapter 2005-341, Laws of Florida, the District Manager has heretofore prepared and submitted to the Board proposed water and sewer budget for Fiscal Year 2026; copies of which are attached hereto as Exhibit A, and

WHEREAS, the Board of Supervisors has considered said proposed budget and desires to set the required public hearing thereon:

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NORTH SPRINGS IMPROVEMENT DISTRICT THAT:

Section 1. The recitals above are true and correct and hereby made a part of this Resolution

Section 2. The budget proposed by the District Manager for Fiscal Year 2026 are hereby approved as the basis for conducting a public hearing to adopt said budgets.

Section 3. A public hearing on said approved budgets is hereby declared and set for the following date, hour and place:

Date: Friday, September 12, 2025
Hour: 4:00 P.M.
Place: 9700 NW 52nd Street, Coral Springs FL 33076

Section 4. The District Manager shall publish of have published notice of this public hearing in the manner prescribed by Chapter 2005-341, Laws of Florida.

Section 5. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED by the Board of Supervisors of the North Springs Improvement District, this 6th day of August, 2025.

_____
Grace Solomon, President

_____
Anthony Avello, Secretary

EXHIBIT ‘A’

NORTH SPRINGS IMPROVEMENT DISTRICT

PROPOSED BUDGET
FY2026
WATER & SEWER

GOVERNING BOARD OF SUPERVISORS
GRACE SOLOMON, PRESIDENT
ANTHONY AVELLO, SECRETARY
VINCENT MORETTI, ASSISTANT SECRETARY

PREPARED BY:
ROD COLON, DISTRICT MANAGER
MARYAM OMIDI, CHIEF FINANCIAL OFFICER

2024 & 2021 Plant Operations Excellence Award

Providing you and your family with a safe and dependable drinking water supply

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EXECUTIVE MEMORANDUM

To: **Governing Board of Supervisors**
From: **Rod Colon, District Manager**
Date: **July 18, 2025**
Re: **Proposed Operating Budget for FY2026**

Dear Governing Board of Supervisors:

In accordance with Chapter 2005-341 of the Laws of Florida, we present the proposed operating and debt service budgets for the North Springs Improvement District for Fiscal Year (FY) 2026.

The District plays a crucial role in providing high-quality drinking water to safeguard public health and the environment. It also focuses on planning for future growth, implementing water conservation measures, and improving cost efficiencies. The adopted budget is vital for the District's operations as it outlines the funding plan for operations and projects across the District.

Based on the latest financial data and after reviewing staff recommendations, the District has prepared a proposed budget. This budget efficiently allocates resources to address operational needs for the fiscal year, guaranteeing the continued provision of safe drinking water. Adhering to established financial best practices, this budget effectively meets immediate operational needs and addresses the District's long-term developmental and infrastructural requirements

On behalf of the District staff, we are pleased to provide the proposed budget for your consideration.

WATER & SEWER
PROPOSED BUDGET FY2026
REVENUES

Account Description	Adopted Budget FY 2025	Actuals as of 06/30/2025	Projected July-Sept 2025	Total Projected 9/30/25	*Proposed Budget FY 2026*
Water Revenue	9,200,000	6,666,553	2,722,184	9,388,737	9,350,000
Sewer Revenue	9,600,000	7,081,677	2,960,559	10,042,236	10,200,000
Water Revenue-Irrigation	500,000	342,710	138,237	480,946	475,000
Standby Fees	100,000	82,360	27,453	109,813	100,000
Permits, Fees, & Licenses	-	19,760	-	19,760	-
Nsf Check Fees	5,000	4,560	1,520	6,080	5,000
Processing Fee	20,000	12,300	4,100	16,400	15,000
Lien Information Fee	20,000	16,000	5,333	21,333	20,000
Delinquent Fee	380,000	284,850	94,950	379,800	375,000
Turn On Fees	25,000	22,500	7,500	30,000	25,000
Meter Fees	10,000	2,100	-	2,100	27,500
Connection Fees-W/S	1,700,000	1,646,179	-	1,646,179	569,550
Interest-Investments	1,200,000	1,011,684	315,000	1,326,684	1,200,000
Unrealized Gain (Loss)	-	17,150	-	17,150	-
Miscellaneous Revenues	1,000	178,281	-	178,281	1,000
Subsidized Food	15,000	11,089	3,696	14,786	15,000
Contract Service-Field Mgt..Frm 003	15,000	11,250	3,750	15,000	15,000
Carry Over Fund Balance From Previous Yr	650,000	-	650,000	650,000	6,000,000
W&S Rev Bond Series 2024 Bond Proceeds	5,000,000	-	4,700,300	4,700,300	-
Total Revenue	**28,441,000**	**17,411,003**	**11,634,583**	**29,045,585**	**28,393,050**

WATER & SEWER

PROPOSED BUDGET FY2026

PERSONNEL & ADMINISTRATION EXPENDITURES

Account Description	Adopted Budget FY 2025	Actuals as of 06/30/2025	Projected July-Sept 2025	Total Projected 9/30/25	*Proposed Budget FY 2026*
Payroll-Board of Supervisors	5,760	4,320	1,440	5,760	5,760
Payroll-Salaried	2,100,000	1,424,379	650,000	2,074,379	2,200,000
Payroll- Vehicle Benefit	3,000	1,562	521	2,083	3,000
Payroll-Special Pay	20,000	-	20,000	20,000	25,000
Employement Ads	1,000	2,050	-	2,050	2,100
Fica Expense	152,000	97,294	32,431	129,726	170,000
Pension Expense	472,000	351,026	117,009	468,034	520,000
Health & Life Insurance	799,000	554,526	184,842	739,368	960,000
Workers Comp Insurance	39,000	11,997	3,999	15,996	43,000
Unemployment Compensation	5,000	-	5,000	5,000	5,000
Other Post Employment Benefits (OPEB)	30,000	-	30,000	30,000	30,000
Professional Development	20,000	4,224	15,500	19,724	20,000
Prof Serv-Engineering	65,000	72,280	24,093	96,373	100,000
Prof Serv-Arbitrage Rebate	1,000	700	233	933	1,000
Prof Serv-Dissemination Agent	1,000	-	1,000	1,000	1,000
Prof Serv-Trustee	13,500	-	13,500	13,500	13,500
Prof Serv-Legal Services	100,000	117,312	39,104	156,416	100,000
Prof Serv-Legislative Expense	37,500	34,375	13,100	47,475	50,000
Actuarial Computation Fee-Opeb	3,000	2,250	-	2,250	3,000
Prof Serv-Consulting Serv	16,000	12,150	4,050	16,200	16,200
Prof Serv-Info Technology	250,000	207,960	30,000	237,960	350,000
Prof Serv-Web Site Develop	5,000	3,923	1,308	5,231	6,000
Prof Serv-Human Resources	9,000	6,931	2,310	9,242	10,000
Annual Audit	30,000	18,911	6,304	25,215	30,000
Communication-Telephone	18,000	12,165	4,055	16,219	18,000
Postage And Freight	35,000	30,196	10,065	40,261	41,000
Printing And Binding	16,000	13,383	4,461	17,844	18,000
Record Management	2,500	446	149	595	2,500
Rental/Lease-Vehicle/Equip	11,000	8,064	2,688	10,752	11,000
Insurance-General Liability	35,000	31,773	-	31,773	35,000
Legal Advertising	1,000	505	168	674	1,000
Office Supplies	40,000	32,973	10,991	43,964	45,000
Subsidized Food	40,000	31,496	10,499	41,995	42,000
Janitorail Services/Supplies	70,000	59,468	30,000	89,468	90,000
Misc-Licenses & Permits	20,000	4,643	15,000	19,643	20,000
Misc-Merchant Fees	190,000	144,031	48,010	192,041	50,000
Misc-Services	5,000	3,168	1,056	4,224	5,000
Misc-Contingency	35,000	13,914	4,638	18,553	35,000
Capital Outlay - Admin	15,000	73,014	-	73,014	50,000
Total Personnel & Administration Expenses	**4,711,260**	**3,387,412**	**1,337,525**	**4,724,937**	**5,128,060**

WATER & SEWER

PROPOSED BUDGET FY2026

PLANT OPERATIONS & MAINTENANCE

Account Description	Adopted Budget FY 2025	Actuals as of 06/30/2025	Projected July-Sept 2025	Total Projected 9/30/25	*Proposed Budget FY 2026*
Payroll-Salaried	1,609,000	1,093,948	364,649	1,458,598	1,609,000
Payroll-Special Pay	15,000	-	-	-	16,000
Employement Ads	15,000	1,740	-	1,740	15,000
Fica Expense	121,000	80,948	26,983	107,931	131,000
Pension Expense	215,000	149,790	49,930	199,720	235,000
Health & Life Insurance	698,000	429,901	143,300	573,201	700,000
Worker'S Comp. Insurance	92,000	27,697	9,232	36,930	100,000
Unemployment Compensation	6,000	-	6,000	6,000	6,000
Other Post Employment Benefits (OPEB)	50,000	-	50,000	50,000	50,000
Water Quality Testing	40,000	37,335	12,445	49,780	50,000
Contracts-Landscape	110,000	64,167	45,833	110,000	110,000
Contracts-Generator Maint	10,000	8,575	2,858	11,434	12,000
Communication-Telephone	90,000	61,830	20,610	82,440	90,000
Electric	700,000	555,360	185,120	740,479	750,000
Utility-Wastewater Treatment	3,700,000	2,577,360	1,000,000	3,577,360	3,800,000
Rental/Lease-Vehicle/Equip	8,000	3,902	1,301	5,203	8,000
Insurance-General Liability	120,000	113,459	-	113,459	120,000
R&M-General	220,000	233,767	77,922	311,690	323,000
R&M-Electrical	35,000	17,061	5,687	22,748	35,000
R&M-Air Conditioning	45,000	1,953	40,000	41,953	45,000
R&M-Vehicles	15,000	10,162	3,387	13,549	15,000
R&M-Well Maintenance	55,000	34,056	11,352	45,408	55,000
R&M-Painting	5,000	2,074	691	2,766	5,000
Office Supplies	8,000	7,857	2,619	10,476	12,000
Op Supplies-General	130,000	44,734	85,000	129,734	130,000
Security	30,000	-	30,000	30,000	30,000
Op Supplies-Chemicals	450,000	348,356	116,119	464,474	470,000
Op Supplies-Lab Chemicals	30,000	20,349	9,000	29,349	30,000
Op Supplies-Lab Equipment	10,000	2,620	7,000	9,620	10,000
Op Supplies-Uniforms	22,000	19,406	6,469	25,874	26,000
Op Supplies-Fuel, Oil	40,000	21,029	18,000	39,029	40,000
Misc-Licenses & Permits	20,000	35,064	11,688	46,752	50,000
Misc-Contingency	5,000	4,363	600	4,963	5,000
Cap Outlay-Plant	620,000	198,509	400,000	598,509	620,000
Total Plant Expenses	**9,339,000**	**6,207,373**	**2,743,796**	**8,951,169**	**9,703,000**

WATER & SEWER
PROPOSED BUDGET FY2026
FIELD EXPENDITURES

Account Description	Adopted Budget FY 2025	Actuals as of 06/30/2025	Projected July-Sept 2025	Total Projected 9/30/25	*Proposed Budget FY 2026*
Payroll-Salaried	977,000	611,415	203,805	815,220	980,000
Payroll-Special Pay	10,000	-	-	-	10,000
Employement Ads	10,000	3,946	-	3,946	10,000
Fica Expense	71,000	45,160	15,053	60,213	80,000
Pension Expense	127,000	73,030	24,343	97,373	138,000
Health & Life Insurance	430,000	240,164	80,055	320,218	450,000
Worker'S Comp. Insurance	56,000	16,904	5,635	22,539	60,000
Unemployment Compensation	4,500	-	4,500	4,500	4,500
Other Post Employment Benefits (OPEB)	30,000	-	20,000	20,000	30,000
Water Quality Testing	6,000	4,073	1,358	5,431	6,000
Contracts-Landscape	66,000	38,500	27,500	66,000	66,000
Contracts-Generator Maint	8,000	6,344	1,000	7,344	8,000
Communication-Telephone	12,000	6,142	2,047	8,189	12,000
Electric	80,000	56,620	18,873	75,493	80,000
Rental/Lease - Vehicle/Equip	4,500	885	295	1,180	4,500
Insurance-General Liability	55,000	52,263	-	52,263	55,000
R&M-General	80,000	24,219	50,000	74,219	80,000
R&M-Vehicle Repairs	35,000	20,340	14,000	34,340	35,000
R&M-Roads & Alleyways	35,000	4,053	30,000	34,053	35,000
R&M-Lift Stations	100,000	44,055	14,685	58,739	200,000
R&M-Painting	5,000	274	4,000	4,274	5,000
Utility-Meter Replacemt Prog	5,000,000	-	4,700,300	4,700,300	355,390
Utility Backflow Preventors	4,000	3,158	-	3,158	4,000
Office Supplies	5,000	1,156	3,000	4,156	5,000
Op Supplies-General	25,000	15,991	5,330	21,321	25,000
Op Supplies-Uniforms	15,000	11,128	3,709	14,838	15,000
Op Supplies-Fuel, Oil	40,000	24,276	8,092	32,367	40,000
Op Supplies-Hand Tools	3,000	1,131	377	1,508	3,000
Op Supplies-Meter Supplies	20,000	14,379	4,793	19,172	20,000
Misc-Licenses & Permits	12,000	1,364	455	1,819	12,000
Misc-Contingency	5,000	490	163	653	5,000
Cap Outlay-Field	550,000	920,394	-	920,394	550,000
Total Field Expenses	**7,881,000**	**2,241,852**	**5,243,368**	**7,485,221**	**3,383,390**
Inter-Fund Group Transfers Out for Preserve P	-	1,171,944	170,000	1,341,944	6,000,000
Reserves for Projects in W&S Fund	2,500,000	-	2,500,000	2,500,000	750,000
Total Operating Expenses	**24,431,260**	**13,008,581**	**11,994,690**	**25,003,271**	**24,964,450**
Net Income (Loss) Before Debt Services	**4,009,740**	**4,402,421**	**(360,107)**	**4,042,314**	**3,428,600**

WATER & SEWER

PROPOSED BUDGET FY2026

DEBT SERVICES

Account Description	Adopted Budget FY 2025	Actuals as of 06/30/2025	Projected July-Sept 2025	Total Projected 9/30/25	*Proposed Budget FY 2026*
Debt Services					
Debt Service Series 2011	2,880,000	-	-	-	-
Debt Service Series 2024	-	1,605,227	514,773	2,120,000	2,210,000
Interest Expense Series 2011	760,610	-	-	-	-
Interest Expense Series 2024	-	748,404	153,437	901,841	901,841
Cost Of Issuance (WS Rev Series 2024)	-	88	-	88	-
Total Debt Service	**3,640,610**	**2,353,719**	**668,210**	**3,021,929**	**3,111,841**
Projected Manual Income (Loss)	**369,130**			**1,020,385**	**316,759**
Coverage Calculation	**1.10**			**1.34**	**1.10**
Renewal and Replacement	100,000	-	100,000	100,000	100,000
Rate Stabilization	50,000	-	50,000	50,000	50,000
Total Reserves	**$ 150,000**	**$ -**	**$ 150,000**	**$ 150,000**	**$ 150,000**
Projected Surplus (Deficit)	**219,130**			**870,385**	**166,759**

WATER & SEWER PROPOSED BUDGET

NARRATIVES

REVENUES

Water Revenue

The projected revenue is based on the approved water service rate structure and estimated consumption for the upcoming year, with varying rates for residential and commercial customers set by the last rate study approved by the Board of Supervisors.

Water Minimum Charge	Rate FY 2026
Water Availability	$39.52
Water Residential, Multi-Family, Ranches/ Magic	$24.34
Water Commercial 1”	$60.84
Water Commercial 1.5”	$121.68
Water Commercial 2”	$194.69
Water Commercial 3”	$365.05
Water Commercial 4”	$608.41
Water Commercial 6 & 8”	$1,216.83

Water Volume Charge	Rate FY 2026
Residential, Commercial 1”, 1.5”, 2”, 3”, 4”, 6”, & 8”, Ranches/ Magic	
0-12,600 Gal	$2.33
12,601-25,200 Gal	$4.71
25,201 Gal and Over	$7.06
Water Med/High-Density Consumption	
0-7,600 Gal	$2.33
7,601-15,200 Gal	$4.71
15,201 Gal and Over	$7.06

Sewer Revenue

The projected revenue is based on the approved sewer service rate structure and estimated consumption for the upcoming year, with varying rates for residential and commercial customers set by the last rate study approved by the Board of Supervisors.

Sewer Minimum Charge	Rate FY 2026
Residential, Multi-Family, Ranches/ Magic	$23.81
Sewer Commercial 1”	$46.60
Sewer Commercial 1.5”	$84.56
Sewer Commercial 2”	$130.13
Sewer Commercial 3”	$236.45
Sewer Commercial 4”	$388.33
Sewer Commercial 6 & 8”	$768.04

Sewer Volume Charge	Rate FY 2026
Residential, Commercial 1”, 1.5”, 2”, 3”, 4”, 6”, & 8”, Ranches/ Magic	
All Consumption	$3.58*

*$0.22 Rate increase increase from FY2025

Water Revenue - Irrigation

The projected revenue is based on the currently approved rate structure for irrigation water charges, which relies on consumption projections for the upcoming year. This rate structure includes a charge per thousand gallons specifically for irrigation water and will eventually encompass the District’s re-use project.

Irrigation Minimum Charge	Rate FY 2026
Residential Irrigation	$24.34
Commercial 1.5” Irrigation	$121.68
Residential 2” Irrigation	$194.69

Irrigation Minimum Charge	Rate FY 2026
Irrigation Residential, Commercial 1.5"& 2" Consumption	
0-12,600 Gal	$2.35
12,601-25,200 Gal	$4.71
25,201 Gal and Over	$7.06

Standby Fees

The standby fees apply to both platted and unplatted residential and commercial parcels, charged per parcel or tract reserved for water and sewer capacity.

Permit, Fees, & License

Revenue is generated from various fees associated with permits, water and sewer plan review, licenses, and other related services.

NSF Check Fees

Charges are imposed on customers for insufficient funds in their accounts.

Processing Fee Revenue

A processing fee is charged for new accounts.

Lien Information Fees

A fee is charged for an estoppel letter.

Delinquent Fees

The Board of Supervisors adopted a $25 late fee for customers who receive a delinquent notice or are notified of a termination date during a public meeting in 2014.

Turn On Fees

This fee applies to customers whose services have been suspended due to non-payment. The service is reinstated once the outstanding amount is paid.

Meter Fees

Represents the fees collected for meter usage based on meter size. The budget amount is based on the previous year's meters.

Meter Size	Fee
5/8" Meter	$400.00
1" Meter	$600.00
1 1/2“ Meter	$900.00
ERT (All Meter Sizes)	$150.00
2" Meter	($150 per unit (ERC) plus cost of meter
3" Meter	($150 per unit (ERC) plus cost of meter

Connection Fees

This line item reflects the revenue collected for new connections based on user class and usage. The revenue is determined by the fees from the previous year.

User Class	WasteWater	Water
Single-Family	$11,391.00	$558.00
Medium Density	$9,113.00	$446.00
Commercial	$12,872.00	$631.00
Irrigation	-	$166.00

Interest Investments

The District earns interest from accounts with Truist, the SBA, various CDs, and debt service trust accounts held with U.S. Bank.

Miscellaneous Revenues

Revenue generated from various fees for repairs and services provided by the District to customers.

Subsidized Food

The District offers employees subsidized food on-site to enhance efficiency and save time.

Contract Service - Field Management (Parkland Isles)

The District receives reimbursement from the Parkland Isles fund for field management services provided by staff, including HOA communication, contractor oversight, and compliance assurance.

EXPENDITURES

PERSONNEL & ADMINISTRATION

Payroll Salaried

This includes payroll, workers' compensation, FUTA/SUTA taxes, and payroll charges for administrative personnel based on the current rate, plus an increase. Each employee is evaluated annually to determine their actual increase.

FICA Expense

The Federal Insurance Contributions Act (FICA) tax is a statutory obligation calculated based on the current salary rate. This item represents the payroll taxes associated with administrative personnel.

Pension Expense

The District contributes to the Florida Retirement System based on each employee's annual salary as part of its pension plan.

Health & Life Insurance

The District offers employees a comprehensive benefits package that includes health, life, dental, and disability insurance.

Workers' Compensation Insurance

Expenses associated with legally mandated payments for job-related injuries or disabilities incurred by employees.

Unemployment Compensation

This line item represents the expenses incurred for eligible unemployed workers.

Professional Development

This line item includes expenditures for training and education, such as courses, seminars, workshops, and other related activities.

Professional Services – Engineering

This line item represents the general engineering services provided to the District. Additionally, the District engages various engineering firms to obtain specialized services, including electrical engineering, consulting, and surveying.

Professional Services - Arbitrage Rebate

The District annually hires an independent certified public accountant to calculate its arbitrage rebate liability on revenue bonds, based on standard service fees.

Professional Services - Dissemination Agent

The District is required to adhere to the Securities and Exchange Commission (SEC) Rule 15c2-12(b)(5), which mandates additional reporting on unrelated bond issues. To meet this obligation, the District has secured the necessary services.

Professional Services - Trustee

This expense represents the fees associated with the Trustee for the District's Water and Sewer Bonds. The Trustee holds a fiduciary duty to represent the interests of the issuer. The fees include standard fees and any out-of-pocket expenses incurred.

Professional Services - Legal Services

This line item accounts for legal counsel services for the District. The associated expenses include preparation for monthly board meetings, as well as reviews of contracts and other related legal matters.

Professional Services - Legislative Expense

The District may need to engage a consultant who specializes in legislative codification matters, including bidding threshold requirements, efficiencies, gains, and benefits inherent in contract administration. Additionally, other consulting services may be incurred for special projects as needed.

Actuarial Pension Cost of Benefits - OPEB

Florida State Statutes require employers to provide health coverage to retirees at the employer's group rate. GASB 75 requires a periodic actuarial assessment to evaluate the costs and liabilities associated with these retiree benefits.

Professional Services - Consulting Services

The expenditure represents the District's allocation of resources for financial consulting services and coordination with our in-house accountants.

Professional Services - Info Technology

This line item represents expenses associated with specialized technology and cybersecurity measures necessary for the effective management of the District's network and computer systems.

Professional Services - Website Development

The District has engaged a service provider to manage its website. In accordance with federal regulations, the District has received authorization to utilize the .gov domain.

Professional Services - Human Resources

The District has engaged a provider to oversee payroll and other human resources-related functions.

Annual Audit

The District is required by Florida Statutes to conduct an annual independent audit of its financial records. The expenses associated with this audit are outlined in the current engagement letter and include any anticipated increases specified for this year.

Communication - Telephone

Estimates for telephone and fax machine expenses are based on previous years' costs.

Postage and Freight

This line represents expenditures related to overnight deliveries, general correspondence, utility bills, and other associated items.

Printing and Binding

This line represents expenses related to the printing of computerized checks, stationery, envelopes, photocopies, and related materials.

Record Management

This line represents expenses related to document shredding services.

Rental/Lease - Vehicle/Equipment

This line represents the expenses associated with renting essential equipment, such as heavy machinery, for the District.

Insurance - General Liability

The District retains an insurance agent to oversee its annual insurance coverage needs.

Legal Advertising

This line represents the expenses related to advertising monthly board meetings, public hearings, bid requests, and all other legally required advertisements.

Office Supplies

This line represents the expenses for supplies needed throughout the fiscal year, including paper, minute books, file folders, labels, paper clips, and other related items.

Subsidized Food

The District offers employees subsidized food on-site to enhance efficiency and save time.

Janitorial Services

This line represents the expenses for facility cleaning services.

Miscellaneous - Licenses & Permits

This line represents the expenses associated with miscellaneous services essential for the effective operations and maintenance of the District.

Miscellaneous - Merchant Fees

This line represents all fees related to payment processing, bank charges, and similar costs.

Miscellaneous - Services

This line represents the expenses associated with miscellaneous services essential for the effective operations and maintenance of the District.

Miscellaneous - Contingency

This line accounts for any unexpected expenses that may occur in the District during the fiscal year.

Capital Outlay

This line accounts for the District's periodic purchases of new or replacement equipment needed during the fiscal year.

EXPENDITURES

PLANT OPERATIONS & MAINTENANCE

Water Quality Testing

This line represents the expenses related to the District's water quality testing, which includes monthly tests by BCHD, standard plate count, UCMR2 EPA tests, quarterly water samples, and annual water analysis.

Contracts - Landscape

This line represents the expenses related to the District's monthly landscaping services provided at the District's water plant and offsite locations, including wells, lift stations, and District rights-of-way for plant operations.

Contracts - Generator Maintenance

Repair and maintenance costs for the District's various generators, including clean fuel testing and tank cleaning.

Communication - Telephone

This line represents the expenses associated with the District's landlines, internet services, and mobile lines.

Electric

This line represents the expenses related to the District's electrical needs for the water treatment facility and associated wells, based on historical operational data.

Utility - Wastewater Treatment

The District sends all wastewater to Broward County for treatment and disposal per its Large User Agreement at the 2A regional facility.

R & M - General

Maintenance and repair of the District's equipment for optimal operational condition, including trash pickup services.

R & M - Electrical

This line represents the expenses associated with the District's electrical maintenance and supplies.

R & M - Air Conditioning

This line represents the expenses related to the District's air conditioning system repairs and maintenance.

R & M - Vehicles

Expenses associated with the repair and maintenance of the District's vehicles.

R & M - Well Maintenance

Expenses related to the repair and maintenance of the District's wells.

R & M - Painting

This line represents the expenses related to paint maintenance for the facility and storage tanks in the District.

Operational Supplies - General

This line represents expenses for general operating supplies, including janitorial and lab supplies, necessary for the operation of the District's water treatment plant.

Security

This line represents the costs related to security for both the facility and its personnel.

Operation Supplies - Chemicals

Expenses associated with the use of chemicals for plant treatment.

Operation Supplies - Lab Chemicals

Expenses related to the use of laboratory chemicals purchased by the District.

Operation Supplies - Lab Equipment

Expenses related to purchasing laboratory equipment for the water treatment facility, necessary for compliance testing as mandated by regulatory authorities.

Operation Supplies - Uniforms

Expenses associated with uniform rental and the yearly allowance for safety boots.

Operation Supplies - Fuel & Oil

This line represents the costs associated with diesel fuel and gasoline purchased by the District.

Miscellaneous - Licenses & Permits

This line represents the expenses for renewing facility licenses, subscriptions, staff licenses, books, and necessary training to maintain the operational permits for plant operators.

Capital Outlay - Plant

Funds allocated to purchase miscellaneous tools, equipment, and vehicles to support the operations of the District.

EXPENDITURES

FIELD OPERATIONS & MAINTENANCE

Water Quality Testing

This line represents expenses related to testing the water quality of the District's infrastructure.

R &M - Roads & Alleyways

Expenses related to the repair and maintenance of various roads and driveway paving.

R & M - Lift Stations

Expenses related to the repair and maintenance of pumps, electrical supplies, and the cleaning of lift stations.

Utility - Meter Replacement Program

Expenses related to the replacement of meters.

Utility Backflow Preventors

Expenses for installing or replacing backflow preventers at our customers' utility meters, as required by Florida law. This measure prevents cross-connections and hazardous backflow into our drinking water distribution system.

Operating Supplies - Hand Tools

Expenses related to hand and power tools necessary for the District's operation.

Operating Supplies - Meter Supplies

Expenses related to the supplies for meter installation.

DEBT SERVICES

Debt Service Series

The District has refinanced its water and sewer tax-exempt bonds into the new 2024 Water & Sewer Revenue Refunding/Revenue Bond, which requires annual principal and interest payments on October 1, as per the amortization schedule.

Interest Expense Series

The District has refinanced its water and sewer tax-exempt bonds into the new 2024 Water & Sewer Revenue Refunding/Revenue Bond, which requires annual principal and interest payments on October 1, as per the amortization schedule.

Projected Annual Income (Loss)

The total income received or the total income loss, following the payment of all expenses, including operational costs and debt service, incurred by the District.

Coverage Calculation

The District must maintain a debt coverage ratio of 110%, ensuring that operating income exceeds annual debt payments by the same percentage as required by the bonds.

DEBT SERVICES

BUDGETED RESERVES

Renewal & Replacement

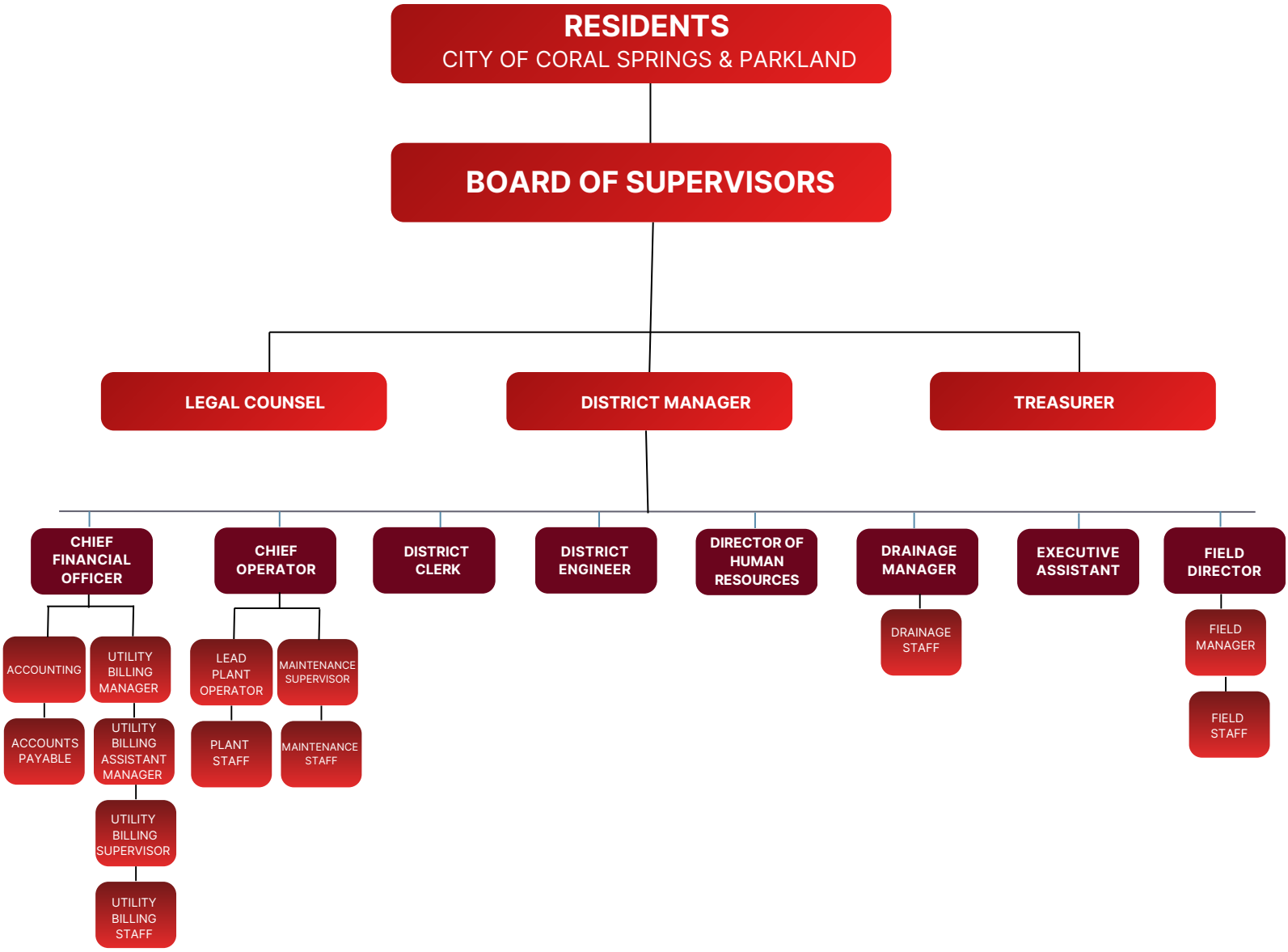
The District has established a reserve program to replace operational equipment once it reaches the end of its life expectancy or becomes inoperable.

Rate Stabilization

This expense contributes to the stabilization of the bond rates associated with the Water and Sewer series from 2011.

APPENDIX A

ORGANIZATION CHART



SEVENTH
ORDER OF BUSINESS

STAFF REPORTS – A. MANAGER

I. Florida Auditor General Operational Audit Prior Audit Follow Up, Report No. 2026-004

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2026-004
July 2025

NORTH SPRINGS IMPROVEMENT DISTRICT

Prior Audit Follow-Up

Sherrill F. Norman, CPA
Auditor General

North Springs Improvement District

During the period October 2024 through March 2025, the following individuals served on the North Springs Improvement District Board of Supervisors:

Grace Solomon, President
Anthony Avello, Secretary
Vincent Moretti, Assistant Secretary

In addition, Rodney Colon served as the District Manager, and Brenda Richard served as the District Clerk.

The Auditor General conducts audit of government entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The team leader was Susan C. Phelan, CPA, and the audit was supervised by Gina Bailey, CPA.

Please address inquiries regarding this report to Derek Noonan, CPA, Audit Manager, by e-mail at dereknoonan@aud.state.fl.us or by telephone at (850) 412-2864.

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NORTH SPRINGS IMPROVEMENT DISTRICT

PRIOR AUDIT FOLLOW-UP

SUMMARY

In our operational audit report No. 2024-059 of the North Springs Improvement District (District), we noted seven findings related to various District functions and activities. This operational audit focused on the progress that the District had made in addressing the findings and recommendations in report No. 2024-059. Our audit disclosed that the District had corrected the seven findings.

BACKGROUND

North Springs Improvement District (District) was established in 1971 pursuant to Chapter 71-580, Laws of Florida, as amended, and Chapter 298, Florida Statutes. The District provides water treatment, wastewater collection, and stormwater management to residents of the cities of Coral Springs and Parkland. The District is governed by a three-member Board of Supervisors (Board) composed of a President, Secretary, and Assistant Secretary. The Board is assisted by the District Clerk, and the District Manager oversees District operations.

FINDINGS AND RECOMMENDATIONS

Finding 1: Competitive Procurement Procedures

Previously Reported

District procurement procedures[1] did not provide adequate time for interested parties to respond to competitive solicitations.

We recommended that the District enhance its competitive procurement procedures to provide for response times consistent with State law[2] and the National Institute of Governmental Purchasing (NIGP)[3] guidance and best practices.

Results of Follow-Up Procedures

The District corrected this finding. Effective January 15, 2024, the District implemented revised procurement policies and procedures.[4] The revised policies and procedures provide for response times consistent with State law and NIGP guidance and best practices.

[1] *North Springs Improvement District Procurement Procedures*.

[2] Section 255.0525, Florida Statutes.

[3] The NIGP, also known as NIGP: The Institute for Public Procurement, is a membership-based, nonprofit organization composed of members representing federal, state, provincial, and local government levels throughout the United States and Canada and provides support to professionals in the public sector procurement profession. The NIGP provides various resources for public officials and procurement professionals including the NIGP *Public Procurement Guide for Elected and Senior Government Officials* and the NIGP's *Global Best Practices*.

[4] *North Springs Improvement District Procurement Policies and Procedures*, effective January 15, 2024.

From the population of six competitive procurements of goods and services valued at $6.4 million in contracts and $1.4 million in expenditures during the audit period, we examined District records for four selected contracts. These four contracts had a combined value of $1.2 million and approximately $247,000 in related expenditures during the audit period. Our examination of the District's advertisements associated with the competitive solicitations included bidder response times that complied with State law: a minimum of 30 days for construction projects over $500,000, at least 21 days for projects between $200,000 and $500,000, and NIGP guidance and best practices recommending a minimum 14-day response period for all other procurements.

Finding 2: Competitive Procurement of Services

Previously Reported

Contrary to State law,[5] the District did not always use a competitive procurement process when acquiring goods and services.

We recommended that the District ensure that competitive procurement procedures are properly applied in accordance with State law and District procedures.

Results of Follow-Up Procedures

The District corrected this finding. The District's policies and procedures[6] require that the evaluation of the competitive solicitation responses include the cost for all contract years, including renewal years. Our examination of four competitive procurements with contracts totaling $1.2 million and related expenditures of approximately $247,000 during the audit period, two of which were multi-year (5-year) contracts valued at $470,000, disclosed that the District evaluated the competitive solicitations based on the total proposal amounts, including the renewal years in accordance with State law and District procedures.

Finding 3: Evaluation of Competitive Proposals

Previously Reported

The District's process for advertising competitive procurements and evaluating vendor proposals needed enhancement.

We recommended that the District enhance its written procurement procedures for the evaluation and rankings of proposals received in response to competitive solicitations. Such enhancements should:

- Ensure that evaluation criteria are clearly defined in competitive solicitations and that any weighting that will be applied to those criteria during the evaluation process is specified.

[5] Chapter 2007-0285, Laws of Florida, and Section 287.055(2)(g) and (5), Florida Statutes. On June 12, 2007, Section 47(4), Chapter 2007-285, Laws of Florida, removed the following language from the District Charter, "No contract shall be let by the board for the construction or maintenance of any project authorized by this act, nor shall any goods, supplies, or materials be purchased…, unless notice of bids shall be advertised once a week for 2 consecutive weeks in a newspaper published in Broward County." Consequently, beginning June 12, 2007, Section 255.0525, Florida Statutes, requirements for a minimum response time of at least 30 days for construction projects costing over $500,000 and at least 21 days for construction projects costing over $200,000 but less than $500,000, prevailed.

[6] *North Springs Improvement District Procurement Policies and Procedures*, effective January 15, 2024.

- Require provision of written guidance and instructions to individuals assigned responsibility for evaluating and ranking proposals. Such guidance and instructions should explain how the evaluation criteria should be applied.
- Require individuals evaluating and ranking proposals to document their judgments and decisions.
- Ensure that criteria used to evaluate proposals are consistent with the criteria listed in the related solicitations.
- Provide for the assignment of a sufficient and appropriate number of qualified personnel to serve on evaluation committees. If a sufficient number of qualified individuals within the District are not available to serve on an evaluation committee, consideration should be given to including qualified individuals from other public or nonprofit entities.

Results of Follow-Up Procedures

The District corrected this finding. The District's procurement policies and procedures[7] included a *District Sample Bid Ranking Sheet* (Ranking Sheet), which includes evaluator instructions and requires competitive solicitations to include a Ranking Sheet that details how the proposals are to be evaluated. The Ranking Sheet records the evaluator's decision-making process, including factors such as bidder experience, qualifications, technical ability, and references. Evaluators assign scores for each category, and grading scores range from 1 to 40, with 1 being the lowest value and 40 being the highest. Once the evaluation has been completed, the evaluators sign and date the Ranking Sheets to officially document their evaluation of the proposals.

Our examination of three procurement contracts, totaling approximately $979,000 with related expenditures totaling approximately $228,000 during the audit period, disclosed that the District appropriately advertised and evaluated vendor procurement solicitation responses. Specifically, the District:

- Clearly defined evaluation criteria in competitive solicitations and specified any weighting applied during the evaluation process.
- Provided written guidance and instructions to individuals responsible for evaluating and ranking proposals.
- Required evaluators to document their judgments and decisions.
- Ensured consistency between the criteria used for evaluation and those listed in the solicitations.
- Assigned a sufficient and appropriate number of qualified personnel to serve on evaluation committees. There were either three or four evaluators for each solicitation response, and District records evidenced that the evaluators had sufficient expertise to evaluate the proposals.

Finding 4: Contractor Performance Guarantees

Previously Reported

Contrary to State law[8] and standard District construction contract provisions, the District did not always obtain guarantees of performance from contractors prior to the commencement of work.

[7] *North Springs Improvement District Procurement Policies and Procedures*, effective January 15, 2024.

[8] Section 255.05, Florida Statutes.

To protect the District's interest in the event of a contractor's unsatisfactory performance or inability to timely and appropriately complete a construction project, we recommended that the District ensure that applicable contractors provide payment guarantees, such as letters of credit, payment and performance bonds, or other forms of security, prior to commencement of work.

Results of Follow-Up Procedures

The District corrected this finding. The District's procurement policies and procedures[9] include a Bid Submittal and Contract/Agreement Checklist (Checklist), which must be completed for each competitive procurement. The Checklist requires the preparer to confirm whether a bond or other security payment was obtained, if applicable, and to sign and date the form to verify all required documentation was collected.

Our review of the competitively procured construction project awarded by the District in March 2024, requiring a performance bond, with a contract amount of $650,000, disclosed that the Checklist was completed and signed by the preparer, and a performance bond for the amount of the contract was provided by the contractor and maintained in the contract file.

Finding 5: Land Sale

Previously Reported

The District did not obtain an independent appraisal prior to selling a parcel of land for $4 million.

We recommended that the District establish policies and procedures for real property acquisitions and disposals of District-owned real property. Among other things, the policies and procedures should require independent appraisals of District-owned real property prior to selling such property and instruct District staff to use the appraisals to ensure that the District obtains a fair and appropriate value for the property.

Results of Follow-Up Procedures

The District corrected this finding. The District's procurement policies and procedures[10] provide that the District may sell property, and that for any price estimated to exceed $100,000, the District must obtain at least one independent appraisal. During the period October 2024 through March 2025, the District entered into a contract to sell one parcel of District-owned land, with a selling price of $3.2 million. As of June 2025, the sale was pending; however, the District obtained an independent appraisal prior to entering into a contract to sell the parcel and used the appraisal amount of $3.6 million to determine a fair and appropriate value for the property.

Finding 6: Hiring Practices

Previously Reported

Other than a one-page document outlining the hiring and new employee onboarding processes, the District lacked written policies and procedures for hiring employees. In addition, the District lacked

[9] *North Springs Improvement District Procurement Policies and Procedures*, effective January 15, 2024.
[10] *North Springs Improvement District Procurement Policies and Procedures*, effective January 15, 2024.

procedures for establishing position descriptions and hired an individual without publicly advertising the position or establishing a position description.

We recommended that the District adopt written policies and procedures to direct all hiring activities and the establishment of position descriptions that specify the job duties and minimum education and experience requirements for all District positions. We also recommended that the District advertise all open positions.

Results of Follow-Up Procedures

The District corrected this finding. Effective January 15, 2024, the District implemented revised hiring processes and procedures,[11] which provide guidelines for hiring activities, including requests for personnel, open position postings and recruitment methods, applicant screening processes, interview processes, and job offers. The processes and procedures allow the use of various recruitment methods to attract qualified applicants, including advertisement on the District's Web site or other Web sites, internal referrals, and job fairs.

Our review in May 2025 of position descriptions for the District's 59 active employees disclosed that a position description was established for each active position. In addition, we reviewed the employment files for 3 of the 8 employees hired by the District during the period January 2024 through March 2025. We noted that the employment files for the 3 employees included the relevant position description and documentation evidencing that the position was advertised.

Finding 7: Background Screenings

Previously Reported

The District's background screening requirements for prospective employees should be clarified. Additionally, the District did not retain background screening documentation to evidence the conduct and results of the screenings.

We recommended that the District enhance its policies and procedures to clarify and specify what constitutes a "brief background check" and to require the retention of appropriate documentation evidencing the performance and results of background screenings.

Results of Follow-Up Procedures

The District corrected this finding. The District's hiring processes and procedures[12] provide that a job offer will be extended once the background screening results are satisfactory. According to District management, two background screenings are conducted. A brief background screening is first conducted through a public records search to assess the applicant's suitability for the advertised position. If the candidate is selected for hire, the District conducts an additional more comprehensive background screening that includes criminal history, driving record, and drug testing. District management reviews the background screening records and signs them to evidence the review. District management indicated

[11] *North Springs Improvement District Hiring Process and Procedures*, effective January 15, 2024.
[12] *North Springs Improvement District Hiring Process and Procedures*, effective January 15, 2024.

that judgment is used in determining satisfactory background screening results based upon consideration of the applicant's position and the access the position's level of access to District resources.

We reviewed the employment files for three of the eight employees who began employment with the District during the period January 2024 through March 2025 and noted that each of the three employment files included background screening records signed by District management.

OBJECTIVES, SCOPE, AND METHODOLOGY

Pursuant to Section 11.45(3)(a), Florida Statutes, we conducted an operational audit of the North Springs Improvement District and issued our report No. 2024-059 in November 2023. Pursuant to Section 11.45(2)(j), Florida Statutes, the objective of this audit was to perform, no later than 18 months after the release of that report, appropriate follow-up procedures to determine the District's progress in addressing the findings and recommendations contained within report No. 2024-059.

We conducted this follow-up audit from March 2025 through June 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the follow-up audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, contracts, or other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The overall objective of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgement has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our follow-up audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the period October 2024 through March 2025 and selected District actions taken prior and subsequent thereto. Our audit included the examination of pertinent District records and transactions, inquiry of District personnel, observation of procedures in practice, and additional follow-up procedures as appropriate. Unless otherwise indicated in this report, records and transactions were not selected with the intent of projecting

the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

In conducting our audit, we:

- Reviewed applicable laws, District policies and procedures, and other guidelines and interviewed District personnel to obtain an understanding of the District's processes and requirements and to determine whether the District had established effective policies and procedures for selected District functions.
- Examined the District's meeting minutes for the audit period and selected meeting minutes prior to that period, to identify any matters significant to the scope of the audit.
- From the population of six competitive procurements of goods and services valued at $6.4 million in contracts and $1.4 million in expenditures during the audit period, examined District records for four competitive procurements with contracts totaling $1.2 million and related expenditures of approximately $247,000 during the audit period to determine whether the goods and services were procured in accordance with Chapter 2007-285, Laws of Florida; Sections 287.055(2)(g) and (5), Florida Statutes; District procedures; and National Institute of Governmental Purchasing guidance and best practices.
- Examined District records for a construction project totaling $650,000 awarded by the District in March 2024[13] to determine whether a payment guarantee was provided to the District in accordance with Section 255.05, Florida Statutes, and District standard contract language.
- Inquired of District personnel and reviewed the Broward County Property Appraiser's Web site to identify District land dispositions during the audit period. We also examined District records for one parcel of land pending sale for $3.2 million to determine whether the District obtained an appraisal prior to entering into a contract to sell the parcel.
- Examined District records to determine whether job descriptions were established for all 59 District employees.
- Examined District records for 3 of the 8 employees hired during the audit period to determine whether the employees were hired and background screenings were obtained and reviewed in accordance with District processes and procedures.
- Inquired with District personnel to determine whether the District made any expenditures or entered into any contracts utilizing the authority granted by a state of emergency declared or renewed on or after July 1, 2021.
- Examined District records, including Board meeting minutes, for the audit period and inquired of District personnel to determine whether any construction or electrical projects with estimated or actual costs exceeding the thresholds specified in Section 255.20, Florida Statutes were performed using District services, employees, and equipment.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.

[13] There were no construction contracts awarded during the audit period October 2024 through March 2025 requiring construction contractors to provide payment guarantees.

AUTHORITY

Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

District management concurred with the audit results.

SEVENTH
ORDER OF BUSINESS

STAFF REPORTS – A. MANAGER

II. Review and Consideration of North Springs Preserve Rules and Regulations

NORTH SPRINGS PRESERVE

RULES & REGULATIONS

DRAFT

11801 HERON BAY BLVD, CORAL SPRINGS, FL 33076

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GENERAL INTENT

The North Springs Improvement District aims to provide its citizens with a safe environment where recreational opportunities can be maximized while enjoying relaxing scenic views. The North Springs Preserve Rules and Regulations are set to ensure the Preserve remains beautiful, inviting, and safe for the community and its visitors.

ARTICLE 1.0 RESPONSIBILITY

1.1 All persons entering the facility are required to observe the Rules and Regulations set forth. Each guest is held responsible for their actions. Should any person cause any damage to any parts of the Preserve, including but not limited to any of the facilities contained thereon, said person shall be solely responsible for any and all costs to repair and/or replace any of the damaged area(s) and/or item(s). Any and all references to the "Preserve" herein shall include any and all property contained in the Preserve, including but not limited to any and all facilities contained thereon, including the Welcome Center Facility and any and all restroom facilities.

ARTICLE 2.0 OPERATING POLICIES

2.1 Entry

2.1.1 To keep the community safe, all members of the general public who enter the Preserve must check in through the Preserve's main entrance and register with the Preserve's face scanning recognition system before entering the Preserve. Pre-registration will be available via the North Springs Preserve App. The District reserves the right to close the Preserve for maintenance or any other operational needs.

2.1.2 No person shall enter any part of the Preserve unless it is through the Preserve's main entrance, or a designated entrance area approved by the District.

2.1.3 No child under the age of 16 will be allowed in the Preserve unless accompanied by an adult or guardian.

2.1.4 No person who is intoxicated or under the influence of drugs will be permitted entry to the Preserve or into the Welcome Center Facility, and any person who is intoxicated or under the influence of narcotics discovered therein shall be ejected forthwith.

2.2 Hours

2.2.1 The Preserve and the Welcome Center shall be open to the public every day of the year between sunrise and sunset. Seasonal and holiday hours may vary; please check the bulletins and website for updates on hours of operation.

2.2.2 Lighted facilities shall be open for use beyond sunset when such lights are illuminated; upon cessation of such illumination, the facilities shall be considered closed. The District may adjust the hours of operations for any portion of the Preserve, the Welcome Center Facility, or a portion thereof. No person shall enter, be, or remain in any portion of the Preserve after closing unless a permit has been obtained in advance from the District.

2.2.3 The Preserve or the Welcome Center Facility may be closed due to special events; please check the Preserve's bulletins and the website for updates on hours of operation.

2.2 Closed Areas

2.2.1 Any section of the Preserve, including the Welcome Center Facility, may be declared closed to the public by the District at any time and for any interval of time, either temporarily or at regular and stated intervals (daily or otherwise) and either entirely or merely to certain uses, as the District Manager shall find reasonably necessary.

2.3 Powers of the Board of Supervisors

2.3.1 The North Springs Improvement District Board of Supervisors or the District Manager shall have the power to make, adjust, or amend such reasonable rules and regulations necessary to manage, use, preserve, and govern the Preserve and its activities.

2.4 Ejection from the Preserve

2.4.1 Any person found violating any provisions of these Rules and Regulations shall either be ejected /or, if a criminal act takes place, may be arrested by a law enforcement officer and prosecuted to the fullest extent of the law.

2.4.2 Any person who is still on Preserve grounds who fails to leave at closing time may be arrested by a. law enforcement officer and prosecuted to the fullest extent of the law.

2.4.3 Any person trespassing shall either be ejected and/or arrested by a law enforcement officer and prosecuted to the fullest extent of the law.

ARTICLE 3.0 CONTROL OF VEHICLES

3.1 Vehicles and Traffic Laws

3.1.1 All applicable state and local vehicle and traffic laws and ordinances shall continue in full force and effect.

3.2 Operation of vehicles within the Preserve

3.2.1 No person except vendors, District staff, or those authorized by the District shall operate a vehicle in the Preserve except on designated paved or improved roads and/or driveways, or in designated areas or trails set aside for such vehicles, unless directed by a law enforcement officer, Preserve watchman, or indicated by official signs or markings. This subsection shall not apply to the use of any self-propelled wheelchair, power wheelchair, electric scooter, or other mobility device by an individual with a mobility impairment.

3.2.2 No person shall operate a vehicle within the Preserve over 15 miles per hour except upon these roads or driveways where official signs or markings designate a different speed limit.

3.2.3. Golf carts are prohibited unless used by District staff or authorized vendors.

3.3 Parking

3.3.1 No person shall park a vehicle on Preserve property other than in areas designated for parking for that type of vehicle, unless there is an emergency or unless directed to do otherwise by a law enforcement officer or Preserve Security. Parking shall conform to officially posted signs and/or

markings unless a law enforcement officer or Preserve Security gives other instructions.

3.3.2 No vehicle shall be left standing or parked at night within the Preserve without lights clearly visible from the front and the rear for at least 200 feet, except in designated parking areas.

3.3.3 No vehicles shall be left parked on the Preserve property after closing hours without obtaining a permit from the District.

3.3.4 The Preserve will have the authority to tow any improperly parked vehicles at the vehicle owner's cost and expense.

3.3.5 Vehicles left or abandoned on Preserve property overnight may be towed in accordance with the violation of these rules.

3.3.6 The Preserve is not responsible for any injury and/or damage to or loss from cars or other vehicles parked within the Preserve.

ARTICLE 4.0 PROPERTY

3.1 All Preserve property, the Welcome Center Facility, and other facilities and equipment shall be used for the purpose for which they were designed.

3.2 *Restrooms and changing areas*

3.2.1 No urinating or defecating on any Preserve property shall be allowed, except in the provided restrooms.

3.2.2 No person over the age of 10 years should be allowed to enter a restroom of the opposite sex. Those who may need assistance and are accompanied by a parent, legal guardian, or caregiver at the time may enter the restroom.

3. No person should enter the restroom of the opposite gender.

4. No person shall loiter in or around any restroom or other structures.

3.3 *Buildings and other property.* Except as authorized by the District, no person shall do or cause to be done any of the following:

3.3.1 Willfully mark, deface, or injure in any manner, or displace, remove, or tamper with any Preserve building, table, bench, railing, paving or paving materials, water line, or other public utility or parts thereof, Preserve sign(s) or marking(s) whether temporary or permanent, monument, stake, post, or any other structure or equipment, facility, or property of the Preserve of any kind;

3.3.2 Willfully dig, cut, move, or remove from any Preserve area any sand, wood, turf, grass, gravel, shrub, or any other material, or make any excavation by hand, tool, equipment, blasting, or other means;

3.3.3 Construct or erect any building or structure of any kind, whether permanent or temporary, or run or string any public and/or private utility into, upon, or across the Preserve.

3.3.4 Any objects, such as hammocks, ropes, or anything in that manner, shall be prohibited unless in a designated area stated otherwise.

3.4 *Trees, shrubbery, lawns.* Except as authorized by the District, no person shall do or cause to be done any of the following:

3.4.1 Willfully pick, saw, chop, cut, carve, remove, or injure any flowers, seeds, blooms, bark, branches, twigs, or leaves of any tree, plant, shrub, vine, bush, or any other vegetation located within any portion of the Preserve;

3.4.2 Willfully drive any nail, staple, or attach or fasten any wire, rope, or other device to any tree or plant, or tie or hitch any animal to any tree or plant located within any portion of the Preserve;

3.4.3 Willfully dig in or disturb any grass areas, or in any way injure or impair the natural beauty or usefulness of any portion of the Preserve;

3.4.4 Willfully climb any tree, or walk, stand, or sit upon any monument base, fountain, railing, fence, or any portion of the Preserve that is not normally used for such purpose;

3.4.5 Willfully bring in or dump, deposit, or leave any bottles, broken glass, ashes, paper, boxes, cans, dirt, rubbish, waste, garbage, or refuse, or other trash into the Preserve. When provided, proper receptacles shall be used for small amounts of rubbish or waste. When receptacles are not so provided, all such rubbish or waste shall be carried away from the Preserve area and properly disposed of elsewhere by the person responsible for its presence.

3.5 *Protection and preservation of wildlife*

3.5.1 No person shall molest, harm, frighten, kill, injure, net, trap, snare, hunt, chase, shoot, throw, or propel by any means missiles at any wildlife roaming free, such as coyotes, alligators, or birds, within the Preserve. Nor shall any person remove or possess the young of any wildlife or the nest or eggs of any wildlife or to collect, remove, possess, give away, sell or offer to sell, buy or offer to buy, or accept as a gift any specimen dead or alive of any wildlife within the Preserve, unless specifically authorized by the District.

3.5.2 No person shall feed any wildlife within the Preserve, including but not limited to birds and/or reptiles.

3.5.3 No person shall intentionally release or organize the release of balloons or sky lanterns into the atmosphere at the Preserve or otherwise risk any potential impacts to the wildlife of the Preserve and the environment.

3.5.4 No person shall place, dump, abandon, or leave any animal, reptile, or bird, either wild or domestic, on the grounds of the Preserve.

3.6 *Pollution of waters*

3.6.1 Using the fountains, drinking fountains, ponds, lakes, streams, canals, or any other bodies of water within the Preserve, or storm sewers or drains flowing into them, as dumping places for any substance or matter or thing which will or may result in the pollution of said waters is strictly prohibited and any person violating this provision shall be prosecuted to the fullest extent of the law.

ARTICLE 5.0 RECREATIONAL ACTIVITIES

5.1 *Motorized and Non-Motorized Equipment*

5.1.1 No person shall ride, drive, or propel any skateboards, go-carts, or similar motorized equipment within the Preserve.

5.1.2 No person shall ride, drive, or propel any electric bicycles, gas bicycles, mopeds, A1Vs, or any other similar motorized vehicle on any but the regular vehicular roads, or paved pathways and trails specifically designated for said purpose.

5.1.3 The provisions of these subsections shall not apply to the use of a self-propelled wheelchair, power wheelchair, electric scooter, or other mobility device used by an individual with a mobility impairment.

5.1.4 Violators of this provision will be asked to leave the Preserve. Parents or guardians will be held strictly accountable for the actions of minors.

5. Bicycles and roller skates are allowed within the Preserve in designated areas.

5.1. Riders must alert pedestrians while passing on the walking trails.

5.2. Riders must stay in their designated bike path.

5.3. Bicyclists under the age of 16 are required to wear a properly fastened helmet.

5.4. For safety reasons, the District may restrict the use of bicycles, skates, and roller skates within the Preserve to specific times and locations.

5.2 *Swimming*

5.2.1 No person in the Preserve shall swim, bathe, or wade in any waterway in or adjacent to the Preserve.

5.3 *Fishing.*

5.3.1 No person shall fish in any waterway in or adjacent to the Preserve.

5.4 Boating

5.4.1 No person shall bring into or operate any boat, yacht, cruiser, canoe, raft, non-motorized or motorized boat toys, or any other watercraft in any waterway in or adjacent to the Preserve.

5.5 *Dangerous Instruments*

5.5.1 No person shall bring onto the Preserve or have in their possession while on any property located within the Preserve any firearm, rifle, spring gun, air gun or pneumatic pellet gun of any description explosive, dynamite cap, fireworks, air gun, pellet gun, spring gun, slingshot, crossbow, bow, and arrow, any device by means of which a projectile can be propelled, any device which can be loaded with blank cartridges, any trapping device, any incendiary bomb or material, any smoke or stink bomb, any tear gas or other disabling chemical or agent, any acid or caustic substance, or any flammable liquid except fuel contained in the fuel tank of a motor vehicle.

5.5.2 No person except a law enforcement officer in the performance of an official duty, shall fire or

discharge any firearm, rifle, spring gun, air gun or pneumatic pellet gun of any description within the Preserve, or have any such firearm, rifle, gun in their possession or under their control within the Preserve, unless it is unloaded and lawfully enclosed in a proper carrying case.

5.5.3 Regardless of whether or **not** you have a **concealed weapons** permit, the Preserve does not allow the **carrying** of any **firearms**, knives, or any other weapons within any portion of the Preserve.

5.5.4 No person shall discharge any of the weapons or instruments listed in subsections (5.5.1 and 5.5.3) into the Preserve from outside the Preserve.

5.6 *Fires*

5.7.1 No fires shall be built by any person against or adjacent to any Preserve building, structure, tree, or plant or near the property of others, or in any area of the Preserve.

5.7 Camping.

5.8.1 No person shall camp in the Preserve or the parking lot of the Preserve.

5.8 Games

5.9.1 No person in the Preserve shall play any games involving thrown or otherwise propelled objects such as balls, stones, arrows, golf balls, javelins, kites, or model airplanes except in areas set apart for such forms of recreation. The playing of organized games, such as football, baseball, and the like, is prohibited except in designated areas for such use and/or as directed by the District or an authorized representative.

ARTICLE 6.0 ANIMALS AND PETS

4.1 We ask that non-Service Animals be removed from the premises. We also ask that Service Animals that are out of control, pose a threat to health or safety, or are not housebroken be removed from the premises.

4.2 Only Service Animals are allowed. Please check the Americans with Disability Act (ADA) for more information on what type of animal qualifies as a Service animal.

1. Under federal law, a Service Animal is a dog or miniature horse that is individually trained to do work or perform tasks to assist an individual with a disability. Dogs, miniature horses, or other animals that provide only emotional support, comfort, or companionship are not considered Service Animals.[1]

2. Examples of such work or tasks include guiding people who are blind, alerting people who are deaf, pulling a wheelchair, alerting and protecting a person who is having a seizure, reminding a person with mental illness to take prescribed medications, calming a person with Post Traumatic Stress Disorder (PTSD) during an anxiety attack, or performing other duties. Service Animals are working animals, not pets.

3. A Service Animal must be under the control of its handler at all times. A Service Animal must have a harness, leash, or other tether, unless the handler is unable to use the same because of a disability, or the use of the same would interfere with the Service Animal's safe,

effective performance of work or tasks. In such cases, the Service Animal must otherwise be under the handler's control through voice commands, signals, or other effective means.[1]

4. Only Service Animals with the appropriate service vests, ID cards, and credential documentation are allowed within the Preserve.

1. U.S. Department of Justice. ADA Requirements: Service Animals. ADA.gov. Last modified February 24, 2020.

3. Service Animal owners and handlers are responsible for any property damage, personal injury, and disturbances their Service Animal may cause or inflict.

4.4 Service Animal owners and handlers must keep their Service Animal leashed at all times, at a maximum of (6ft) in length, at all times. No Service Animal may be leashed to any stationary object on the Preserve or left unattended.

4.5 Service Animals in heat or who are sick are not allowed in the Preserve.

4.6 Service Animals must have a current license and be up-to-date on vaccinations. Upon request, this information must be presented by the person responsible for the Service Animal.

4.7 Service Animal owners or handlers shall be responsible for disposing of all fecal matter deposited by their Service Animal. Waste shall not be disposed of in any storm drain or lake if waste is not picked up after the Service Animal will be prohibited from returning to the Preserve.

4.8 Professional dog trainers may not use Preserve for work training.

4.9 No exotic reptile animals are allowed.

ARTICLE 7.0 NUISANCES AND BEHAVIOR

7.1 *Disorderly Conduct*

7.1.1 No person entering the Preserve or its facilities shall make excessive, unnecessary noise. Any person who acts in a disorderly manner, corrupts public morals, outrages public decency, disturbs the peace and quiet of others, starts a fight, acts inappropriately or disrespectfully, or acts in a way that breaches the peace may be subject to a revocation of the privilege of using the Preserve or participating in any activities or programs at the Preserve or the Welcome Center Facility.

7.2 *Tobacco Products*

7.2.1 It shall be unlawful for any person to smoke or consume cannabis in any form, smoke cigarettes, unfiltered cigars, filtered cigars, pipes, or any other tobacco, tobacco products, nicotine vaporizers, electronic cigarettes, liquid nicotine, or any other smoking apparatus within the Preserve.

7.3 *Alcoholic Beverages*

7.3.1 No person shall bring into, consume, or sell alcoholic beverages in the Preserve, except alcoholic beverages may be sold by persons operating under a concession license granted by the District, subject to the regulation and control of the District. Such sale of alcoholic beverages shall be by the individual drink only, and drinks shall only be consumed on the premises of the concession. The sale of beer and wine in unopened containers shall not be permitted at any time.

7.3.2 Alcoholic beverages may be consumed at family, or group picnics or functions, provided a permit for such consumption is obtained in advance from the District.

7.4 *Production of Permits*

7.4.1 No person in the Preserve shall refuse or fail to produce and exhibit any permit they claim to have upon the request of any law enforcement officer, Preserve watchman, or other authorized Preserve employee who wishes to inspect the permit to determine that the provisions of these Rules and Regulations have been complied with.

ARTICLE 8.0 PERMITS

8.1 Reservation for the Welcome Center Facility or any recreation area within the Preserve for exclusive use requires written approval from the District in the form of a permit—contact (954) TBD for additional information.

8.2 *Required Permits*

8.2.1 In addition to any other provisions of these Rules and Regulations that requires the obtaining of a permit prior to engaging in a given activity, within the Preserve or the Welcome Center Facility, no person in the Preserve shall conduct, operate, present, manage, or take part in any of the following activities unless a permit is obtained prior to the start of the activity:

8.2.1.1 Any picnic, outing, or gathering sponsored by any person or composed of 20 or more persons;

8.2.1.2 Any advertisement, contest, exhibit, dramatic performance, play, motion picture, radio or television broadcast, fair, circus, musical event, or any similar event;

8.2.1.3 Any public meeting, assembly, or parade, including, but not limited to, drills, maneuvers, ceremonies, addresses, speeches, sports contests, practices, or political meetings;

8.2.1.4 Any use of any park facility by a certain person or group of persons to the exclusion of others;

8.2.1.5 Any licensed concessionaires permitted to sell any article or thing, or station or place any stand, cart, for the sale of any article or merchandise within the Preserve;

8.3 *Application Procedure*

8.3.1 A person seeking the issuance of a permit to carry out an activity within the Preserve or the Welcome Center Facility shall file an application on the appropriate form supplied by the District with the designated representative and provide all information required by the District.

8.3.2 Applications for passive recreational facilities, not including the use of the Welcome Center Facility, are on a "first come, first served" basis and shall be filed no less than three (3) days or more than 90 days before the proposed use or activity date.

8.3.3 Applications for the use of the Welcome Center facilities shall be on a "first come, first served" basis and shall be filed no less than three (3) days or more than 120 days before the proposed use or activity date.

8.4 *Standards of Issuance*

8.4.1 The District shall issue a permit unless it is found:

8.4.1.1 That the proposed activity or use of the Preserve and/or the Welcome Center will unreasonably interfere with or detract from the general public's use and enjoyment of the Preserve and/or the Welcome Center; or

8.4.1.2 That the proposed activity or use of the Preserve and/or the Welcome Center will unreasonably interfere with or detract from the public health, safety, or welfare; or

8.4.1.3 That the conduct of the proposed activity or use is reasonably likely to result in violence to persons or property, resulting in serious harm to the public; or

8.4.1.4 That the proposed activity or use will entail an extraordinary expense or operation by the Preserve; or

8.4.1.5 That the facilities desired have been reserved for another activity or use on the day and hour requested in the application; or

8.4.1.6 The proposed activity or use is contrary to the District's applicable laws, rules, regulations, and/or policies.

8.4.2 The District may impose reasonable conditions or restrictions on the granting of a permit, including, but not limited to, any of the following:

8.4.2.1 Restrictions on fires, fireworks, amplified sounds, use of alcoholic beverages, dancing, sports, use of animals, equipment, or vehicles, the number of persons to be present, the location of any bandstand or stage, or any other use which appears likely to create a risk of unreasonable harm to the use and enjoyment of the Preserve and/or the Welcome Center by others, or of damage to Preserve property;

8.4.2.2 A requirement that the applicant post a reasonable deposit of Security for the repair of any damage to the Preserve or the Welcome Center Facility, or the cost of cleaning up, or both;

8.4.2.3 A requirement that the applicant pay in advance a reasonable fee to defray the cost of furnishing adequate Security for the proposed use or activity;

8.4.2.4 A requirement that the permittee furnish additional sanitary and refuse facilities that might be reasonably necessary, based on the use or activity for which the permit is being sought;

8.4.2.5 A requirement that the applicant furnish a certificate of insurance in amounts prescribed to provide adequate coverage for the protection of the District and the Preserve.

8.4.3 Permits shall not be transferable without the written consent of the District.

8.4.4 A permittee shall be bound by all of these Rules and Regulations and all applicable ordinances fully as though the same were inserted in the permit.

8.4.5 The person to whom a permit is issued shall be liable for any loss, damage, or injury to any person or property, whatever by reason of the negligence of the person to whom such permit was

issued.

8.4.6 The District shall have the authority to revoke a permit upon a finding of violation of any rule, regulation, or ordinance, or upon the violation of any condition or restriction under which the permit was issued.

ARTICLE 9.0 ENFORCEMENT

9.1 It is the intent of the North Springs Preserve that these Rules and Regulations be enforced in a fair and equitable manner.

9.2 No person shall impersonate a Preserve official or personnel in any way in performing their lawful duties.

9.3 Any person or group found in violation of these Rules and Regulations shall be ordered to leave the Preserve. Any person who fails to leave the Preserve or the Welcome Center Facility at the time requested may be arrested and prosecuted for trespassing. Any person determined by the District or any authorized employee to be a violator of the North Springs Preserve Rules and Regulations may be ordered to remain out of the Preserve and the Welcome Center Facility for a period of time not to exceed twelve (12) months.

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SEVENTH
ORDER OF BUSINESS

STAFF REPORTS – A. MANAGER

III. Approval of Annual Meeting Schedule for Fiscal Year 2026

NOTICE OF MEETINGS
NORTH SPRINGS
IMPROVEMENT DISTRICT

The Board of Supervisors of the North Springs Improvement District will hold their meetings for fiscal year 2026 at 4:00 P.M. in the District Office at 9700 NW 52nd Street, Coral Springs, Florida on the first Wednesday of each month as follows:

October 01, 2025
November 05, 2025
December 03, 2025
January 07, 2026
February 04, 2026
March 04, 2026
April 01, 2026
May 06, 2026
June 03, 2026
July 01, 2026
August 05, 2026
September 02, 2026

There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present a speaker telephone so that any interested person can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

These meetings are open to the public and may be continued to a time, date and place certain. Supervisors may attend the meeting by telephone as long as there is a quorum present at the meeting place. Any person wishing to receive a copy of the minutes of the meeting may contact the Clerk's Office at Clerk@NSIDFL.Gov or on the website, www.nsidfl.gov.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Rod Colon
District Manager

SEVENTH
ORDER OF BUSINESS

STAFF REPORTS – B. ATTORNEY

SEVENTH
ORDER OF BUSINESS

STAFF REPORTS – C. ENGINEER

EIGHTH
ORDER OF BUSINESS

Approval of Financials and Check Registers

North Springs Improvement District

9700 NW 52 ST
Coral Springs, FL 33076
Phone: (954) 752-0400 • Fax (954) 755-7317

To: Rod Colon, District Manager

From: Maryam Omidi, CFO

Re: Financials & Procurement

Date: July 30, 2025

I, Maryam Omidi, certify that the financials and procurement for the August 2025 Agenda meet the District's procurement criteria and comply with the District's Charter and State Law.

Sincerely,

M. Omidi

Maryam Omidi, CFO

North Springs Improvement District
General Fund
Summary Report
For the Period Ending June 30, 2025

	ADOPTED BUDGET FY 25	PRORATED BUDGET THRU 06/30/2025	ACTUAL ENDING 06/30/2025	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
TOTAL REVENUES	3,869,342	2,902,007	5,111,624	2,209,617
EXPENDITURES				
TOTAL EXPENDITURES	3,869,342	2,902,007	3,936,364	(1,034,357)
EXCESS REVENUES (EXPENSES)	**-**	**-**	**1,175,260**	**1,175,260**
FUND BALANCE BEGINNING				6,830,529
FUND BALANCE ENDING				8,005,789

North Springs Improvement District
Water & Sewer Fund
Summary Report
For the Period Ending June 30, 2025

	ADOPTED BUDGET FY 25	PRORATED BUDGET THRU 06/30/2025	ACTUAL ENDING 06/30/2025	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE				
TOTAL REVENUES	28,441,000	21,330,750	17,411,785	(3,918,965)
EXPENDITURES				
TOTAL EXPENDITURES	28,221,870	21,166,403	15,542,942	5,623,461
EXCESS REVENUES (EXPENSES)	**219,130**	**164,348**	**1,868,843**	**1,704,496**
FUND BALANCE BEGINNING				115,395,212
FUND BALANCE ENDING				117,264,056

NINTH
ORDER OF BUSINESS

Adjournment