

**CONTRACT FOR
Water Utilities Financial Consulting Services
(Contract No. 14-013/LAC)**

This Contract No. 14-013/LAC is made as of this 25 day of April, 2014, by and between Palm Beach County, a political subdivision of the State of Florida, by and through its Board of Commissioners, hereinafter referred to as the COUNTY, and Environmental Financial Group, Inc., 1515 North Astor Street, Suite 5C, Chicago, IL 60610, a corporation authorized to do business in the State of Florida, hereinafter referred to as the CONSULTANT.

In consideration of the mutual promises contained herein, the COUNTY and the CONSULTANT agree as follows:

ARTICLE 1 - SERVICES

The CONSULTANT's responsibility under this Contract is to provide financial consulting services for Water Utilities related financial matters to the Water Utilities Department, in accordance with Exhibit A, Scope of Work/Services, and Exhibit B, CONSULTANT's proposal dated March 1, 2014, both of which are attached hereto and incorporated herein.

The COUNTY's representative/liaison during the performance of this Contract shall be Craig C. Williams, Assistant Director of Finance and Administration for the Water Utilities Department, telephone number (561) 493-6051 or designee.

The CONSULTANT's representative/liaison during the performance of this Contract shall be Scott Harder, President and CEO, telephone number (312) 860-5767.

ARTICLE 2 - ORDER OF PRECEDENCE

Conflicting provisions hereof, if any shall prevail in the following descending order of precedence: (1) the provisions of the Contract, including Exhibit A; (2) the provisions of RFP No. 14-013/LAC and all Amendments thereto, which are incorporated into and made a part of this Contract; (3) Exhibit B, CONSULTANT's proposal dated March 1, 2014, and (4) all other documents, if any, cited herein or incorporated herein by reference.

ARTICLE 3 - SCHEDULE

The CONSULTANT shall commence services on June 1, 2014, and complete all services by May 31, 2017, with two (2) one (1) year options for renewal at the sole discretion of the COUNTY.

Reports and other items shall be delivered and/or completed in accordance with Exhibit A.

ARTICLE 4 - PAYMENTS TO CONSULTANT

- A. The total amount to be paid by the COUNTY under this Contract for all services and materials shall not exceed a total contract amount of One Hundred and Fifty Thousand Dollars and No Cents (\$150,000.00) annually, extended to Four Hundred and Fifty Thousand Dollars and No Cents (\$450,000.00) over the three (3) year initial term.

The CONSULTANT shall notify the COUNTY's representative, in writing, when ninety percent (90%) of the "not-to-exceed amount" has been reached. The CONSULTANT will bill the COUNTY when each work order is completed, or as otherwise provided, at the amounts set forth in Exhibit B for services rendered toward the completion of the Scope of Work/Services.

- B. Invoices received from the CONSULTANT pursuant to this Contract will be reviewed and approved by the COUNTY's representative, indicating that services have been rendered in conformity with the Contract. Approved invoices will be sent to the Finance Department for payment. Invoices will normally be paid within thirty (30) days following the COUNTY representative's approval.
- C. Final Invoice: In order for both parties herein to close their books and records, the CONSULTANT will clearly state "final invoice" on the CONSULTANT's final/last billing to the COUNTY. This shall constitute CONSULTANT's certification that all services have been properly performed and all charges and costs have been invoiced to the COUNTY. Any further charges, if not properly included on this final invoice, are waived by the CONSULTANT.

ARTICLE 5 - PALM BEACH COUNTY OFFICE OF THE INSPECTOR GENERAL AUDIT REQUIREMENTS

Pursuant to Palm Beach County Code, Section 2-421 - 2-440, as amended, Palm Beach County's Office of Inspector General is authorized to review past, present and proposed COUNTY contracts, transactions, accounts, and records. The Inspector General's authority includes, but is not limited to, the power to audit, investigate, monitor, and inspect the activities of entities contracting with the COUNTY, or anyone acting on their behalf, in order to ensure compliance with contract requirements and to detect corruption and fraud. Failure to cooperate with the Inspector General or interfering with or impeding any investigation shall be a violation of Palm Beach County Code, Section 2-421 - 2-440, and punished pursuant to Section 125.69, Florida Statutes, in the same manner as a second degree misdemeanor.

ARTICLE 6 - TRUTH-IN-NEGOTIATION CERTIFICATE

Signature of this Contract by the CONSULTANT shall also constitute the execution of a truth-in-negotiation certificate certifying that the wage rates, over-head charges, and other costs used to determine the compensation provided for in this Contract are accurate, complete, and current as of the date of the Contract and no higher than those charged the CONSULTANT's most favored customer for the same or substantially similar service.

The said rates and costs shall be adjusted to exclude any significant sums should the COUNTY determine that the rates and costs were increased due to inaccurate, incomplete, or noncurrent wage rates or due to inaccurate representation(s) of fees paid to outside contractors. The COUNTY shall exercise its rights under this Article 6 within three (3) years following final payment.

ARTICLE 7 - TERMINATION

This Contract may be terminated by the CONSULTANT upon sixty (60) days prior written notice to the COUNTY in the event of substantial failure by the COUNTY to perform in accordance with the terms of this Contract through no fault of the CONSULTANT. It may also be terminated, in whole or in part, by the COUNTY, with cause upon five (5) business days written notice to the CONSULTANT, or without cause upon ten (10) business days written notice to the CONSULTANT. Unless the CONSULTANT is in breach of this Contract, the CONSULTANT shall be paid for services rendered to the COUNTY's satisfaction through the date of termination. After receipt of a Termination Notice, except as otherwise directed by the COUNTY, in writing, the CONSULTANT shall:

1. Stop work on the date and to the extent specified.
2. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.
3. Transfer all work in process, completed work, and other materials related to the terminated work to the COUNTY.
4. Continue and complete all parts of the work which have not been terminated.

ARTICLE 8 - PERSONNEL

The CONSULTANT represents that it has, or will secure at its own expense, all necessary personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the COUNTY.

All of the services required hereinunder shall be performed by the CONSULTANT, or under its supervision, and all personnel engaged in performing the services shall be fully qualified and, if required, authorized or permitted under state and local law to perform such services.

Any changes or substitutions in the CONSULTANT's key personnel, as may be listed in Exhibit B, attached hereto and incorporated herein, must be made known to the COUNTY's representative and written approval must be granted by the COUNTY's representative before said change or substitution can become effective.

The CONSULTANT warrants that all services shall be performed by skilled and competent personnel to the highest professional standards in the field.

All of the CONSULTANT's personnel (and all subcontractors) will comply with all COUNTY requirements governing conduct, safety, and security while on COUNTY premises.

ARTICLE 9 - CRIMINAL HISTORY RECORDS CHECK

The CONSULTANT, CONSULTANT's employees, subcontractors of CONSULTANT and employees of subcontractors shall comply with Palm Beach County Code, Section 2-371 through 2-377, the Palm Beach County Criminal History Records Check Ordinance ("Ordinance"), for unescorted access to critical facilities ("Critical Facilities") or criminal justice information facilities ("CJI Facilities") as identified in Resolution R-2003-1274, as amended. The CONSULTANT is solely responsible for understanding the financial, schedule, and/or staffing implications of this Ordinance. Further, the CONSULTANT acknowledges that its Contract price includes any and all direct or indirect costs associated with compliance with this Ordinance, except for the applicable FDLE/FBI fees that shall be paid by the COUNTY.

This Contract may include sites and/or buildings which have been designated as either "critical facilities" or "criminal justice information facilities" pursuant to the Ordinance and Resolution R-2003-1274, as amended. COUNTY staff representing the COUNTY department will contact the CONSULTANT(s) and provide specific instructions for meeting the requirements of this Ordinance. Individuals passing the background check will be issued a badge. The CONSULTANT shall make every effort to collect the badges of its employees and its subcontractors' employees upon conclusion of the contract and return them to the COUNTY. If the CONSULTANT or its subcontractor(s) terminates an employee who has been issued a badge, the CONSULTANT must notify the COUNTY within two (2) hours. At the time of termination, the CONSULTANT shall retrieve the badge and shall return it to the COUNTY in a timely manner.

The COUNTY reserves the right to suspend the CONSULTANT if the CONSULTANT: 1) does not comply with the requirements of County Code Section 2-371 through 2-377, as amended; 2) does not contact the COUNTY regarding a terminated CONSULTANT

employee or subcontractor employee within the stated time; or 3) fails to make a good faith effort in attempting to comply with the badge retrieval policy.

ARTICLE 10 - SMALL BUSINESS ENTERPRISES SUBCONTRACTING

The COUNTY reserves the right to accept the use of a subcontractor, or to reject the selection of a particular subcontractor, and to inspect all facilities of any subcontractors in order to make a determination as to the capability of the subcontractor to perform properly under this Contract. The CONSULTANT is encouraged to seek additional small business enterprises for participation in subcontracting opportunities. If the CONSULTANT uses any subcontractors on this project, the following provisions of this Article shall apply:

If a subcontractor fails to perform or make progress, as required by this Contract, and it is necessary to replace the subcontractor to complete the work in a timely fashion, the CONSULTANT shall promptly do so, subject to acceptance of the new subcontractor by the COUNTY.

1. The Palm Beach County Board of County Commissioners has established a minimum goal for SBE participation of 15% on all County solicitations.
2. The CONSULTANT agrees to abide by all provisions of the Palm Beach County Code establishing the SBE Program, as amended, and understands that failure to comply with any of the requirements will be considered a breach of contract.
3. The CONSULTANT incorporates Schedule 1 List of proposed SBE-M/WBE Prime/Subcontractors) and Schedule 2 (Letter of Intent) attached hereto and made a part hereof, the names, addresses, scope of work, percentage and/or dollar value of the SBE-M/WBE participation on Schedule 1 and the Letter of Intent, Schedule 2, signed by each of the listed SBE-M/WBE sub-consultants on Schedule 1 agreeing to perform the contract at the listed percentage and/or dollar value.

The CONSULTANT understands that each SBE firm utilized on this contract must be certified by Palm Beach County in order to be counted toward the SBE participation goal.

4. The CONSULTANT understands that it is the responsibility of the department letting the contract and the Office of Small Business Assistance (OSBA) to monitor compliance with the SBE Ordinance requirements. In that regard, the CONSULTANT agrees to furnish progress payment reports to both parties on the progress of the SBE-M/WBE participation on each pay application submitted.
5. The CONSULTANT further agrees to provide OSBA with a copy of their contract with the SBE sub-consultant or any other related documentation upon request.

6. After contract award, the successful CONSULTANT will only be permitted to replace a certified SBE subcontractor who is unwilling or unable to perform. Such substitution must be done with other certified SBEs in order to maintain the proposed SBE percentages submitted with the proposal. Requests for substitutions must be submitted to the department issuing the Request for Proposal and the OSBA.
7. The CONSULTANT understands that s/he is prohibited from making any agreements with the SBE in which the SBE promises not to provide subconsultant quotations to other proposers or potential proposers.
8. The CONSULTANT agrees to maintain all relevant records and information necessary to document compliance with the Palm Beach County Code and will allow the County to inspect such records.

ARTICLE 11 - FEDERAL AND STATE TAX

The COUNTY is exempt from payment of Florida State Sales and Use Taxes. The COUNTY will provide an exemption certificate submitted by the CONSULTANT. The CONSULTANT shall not be exempted from paying sales tax to its suppliers for materials used to fulfill contractual obligations with the COUNTY, nor is the CONSULTANT authorized to use the COUNTY's Tax Exemption Number in securing such materials.

The CONSULTANT shall be responsible for payment of its own and its share of its employees' payroll, payroll taxes, and benefits with respect to this Contract.

ARTICLE 12 - AVAILABILITY OF FUNDS

The COUNTY's performance and obligation to pay under this Contract is contingent upon an annual appropriation for its purpose by the Board of County Commissioners.

ARTICLE 13 - INSURANCE REQUIREMENTS

It shall be the responsibility of the CONSULTANT to provide initial evidence of the following minimum amounts of insurance coverage to:

Palm Beach County
c/o Insurance Tracking Services, Inc. (ITS)
P.O. Box 20270
Long Beach, CA 90801

Subsequently, the CONTRACTOR shall, during the term of the Contract, and prior to each renewal thereof, provide such evidence to ITS at pbcc@instracking.com or fax (562) 435-2999, which is Palm Beach County's insurance management system, prior to the expiration date of each and every insurance required herein.

The CONSULTANT shall, on a primary basis and at its sole expense, maintain in full force and effect, at all times during the life of this Contract, insurance coverages and limits (including endorsements) as described herein. Failure to maintain the required insurance will be considered default of the Contract. The requirements contained herein, as well as COUNTY's review or acceptance of insurance maintained by CONSULTANT, are not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by CONSULTANT under the Contract. CONSULTANT agrees to notify the COUNTY with at least ten (10) days prior notice of any cancellation, non-renewal or material change to the insurance coverages. Further, CONSULTANT shall agree that all insurance coverage required herein shall be provided by CONSULTANT to COUNTY on a primary basis.

- A. **Commercial General Liability:** CONSULTANT shall maintain Commercial General Liability at a limit of liability not less than **\$500,000** Each Occurrence. Coverage shall not contain any endorsement(s) excluding Contractual Liability or Cross Liability.
- B. **Business Auto Liability:** CONSULTANT shall maintain Business Auto Liability at a limit of liability not less than **\$500,000** Each Occurrence for all owned, non-owned, and hired automobiles. In the event CONSULTANT owns no automobiles, the Business Auto Liability requirement shall be amended allowing CONSULTANT to maintain only Hired & Non-Owned Auto Liability. If vehicles are acquired throughout the term of the contract, CONSULTANT agrees to purchase "Owned Auto" coverage as of the date of acquisition. This amended requirement may be satisfied by way of endorsement to the Commercial General Liability, or separate Business Auto coverage form.
- C. **Workers' Compensation Insurance & Employer's Liability:** CONSULTANT shall maintain Workers' Compensation & Employer's Liability in accordance with Florida Statute Chapter 440.
- D. **Professional Liability:** CONSULTANT shall maintain Professional Liability, or equivalent Errors & Omissions Liability, at a limit of liability not less than **\$1,000,000** Per Occurrence. When a self-insured retention (SIR) or deductible exceeds **\$10,000**, COUNTY reserves the right, but not the obligation, to review and request a copy of CONSULTANT's most recent annual report or audited financial statement. For policies written on a "Claims-Made" basis, CONSULTANT warrants the Retroactive Date equals or preceded the effective date of this Contract. In the event the policy is canceled, non-renewed, switched to an Occurrence Form, retroactive date advanced, or any other event triggering the right to purchase a Supplement Extended Reporting Period (SERP) during the life of this Contract, CONSULTANT shall purchase a SERP with a minimum reporting period not less than three (3) years. The requirement to purchase a SERP shall not relieve the CONSULTANT of the obligation to provide replacement coverage. The Certificate of Insurance providing evidence of the purchase of this coverage shall clearly indicate whether coverage is provided on

an "occurrence" or "claims – made" form. If coverage is provided on a "claims – made" form the Certificate of Insurance must also clearly indicate the "retroactive date" of coverage.

- E. **Additional Insured Clause:** Except as to Business Auto, Workers' Compensation and Employer's Liability (and Professional Liability, when applicable) the Certificate(s) of Insurance shall clearly confirm that coverage required by the Contract has been endorsed to include Palm Beach County as an Additional Insured.
- F. **Waiver of Subrogation:** CONSULTANT hereby waives any and all rights of Subrogation against the COUNTY, its officers, employees and agents for each required policy. When required by the insurer, or should a policy condition not permit an insured to enter into a pre-loss agreement to waive subrogation without an endorsement, then CONSULTANT shall notify the insurer and request the policy be endorsed with a Waiver of Transfer of Rights of Recovery Against Others, or its equivalent. This Waiver of Subrogation requirement shall not apply to any policy which includes a condition to the policy specifically prohibiting such an endorsement or voids coverage should CONSULTANT enter into such an agreement on a pre-loss basis.
- G. **Certificates of Insurance:** Within forty-eight (48) hours of the COUNTY's request to do so, the CONTRACTOR shall deliver to the COUNTY via the Insurance Company/Agent a signed Certificate(s) of Insurance evidencing that all types and amounts of insurance coverages required by this Contract have been obtained and are in full force and effect. During the term of the Contract and prior to each subsequent renewal thereof, the CONTRACTOR shall provide this evidence to ITS at pbc@instracking.com or fax (562) 435-2999, which is Palm Beach County's insurance management system, prior to the expiration date of each and every insurance required herein. Said Certificate(s) of Insurance shall, to the extent allowable by the insurer, include a minimum thirty (30) day endeavor to notify due to cancellation (10 days for nonpayment of premium) or non-renewal of coverage.
- H. **Umbrella or Excess Liability:** If necessary, CONSULTANT may satisfy the minimum limits required above for either Commercial General Liability, Business Auto Liability, and Employer's Liability coverage under Umbrella or Excess Liability. The Umbrella or Excess Liability shall have an Aggregate limit not less than the highest "Each Occurrence" limit for either Commercial General Liability, Business Auto Liability, or Employer's Liability. The COUNTY shall be specifically endorsed as an "Additional Insured" on the Umbrella or Excess Liability, unless the Certificate of Insurance notes the Umbrella or Excess Liability provides coverage on a "Follow-Form" basis.
- I. **Right to Revise or Reject:** COUNTY, by and through its Risk Management Department in cooperation with the contracting/monitoring department, reserves

the right to review, modify, reject, or accept any required policies of insurance, including limits, coverages, or endorsements, herein from time to time throughout the term of this Contract. COUNTY reserves the right, but not the obligation, to review and reject any insurer providing coverage because of its poor financial condition or failure to operate legally.

ARTICLE 14 - INDEMNIFICATION

CONSULTANT shall protect, defend, reimburse, indemnify and hold COUNTY, its agents, employees and elected officials harmless from and against any and all claims, liability, loss, expense, cost, damages, or causes of action of every kind or character, including attorney's fees and costs, whether at trial or appellate levels or otherwise, arising during and as a result of their performance of the terms of this Contract or due to the acts or omissions of CONSULTANT.

ARTICLE 15 - SUCCESSORS AND ASSIGNS

The COUNTY and the CONSULTANT each binds itself and its partners, successors, executors, administrators and assigns to the other party of this Contract and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Contract. Except as above, neither the COUNTY nor the CONSULTANT shall assign, sublet, convey, or transfer its interest in this Contract, without the prior written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of the COUNTY, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the COUNTY and the CONSULTANT.

ARTICLE 16 - REMEDIES

This Contract shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce the Contract will be held in Palm Beach County. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder now or hereafter existing at law, or in equity, by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

No provision of this Contract is intended to, or shall be construed to, create any third party beneficiary or to provide any rights to any person or entity not a party to this Contract, including but not limited to any citizen or employees of the COUNTY and/or CONSULTANT.

ARTICLE 17 - CONFLICT OF INTEREST

The CONSULTANT represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the

performance or services required hereunder, as provided for in Chapter 112, Part III, Florida Statutes and the Palm Beach County Code of Ethics. The CONSULTANT further represents that no person having any conflict of interest shall be employed for said performance or services.

The CONSULTANT shall promptly notify the COUNTY's representative, in writing, by certified mail, of all potential conflicts of interest for any prospective business association, interest or other circumstance which may influence, or appear to influence, the CONSULTANT's judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that the CONSULTANT may undertake and request an opinion of the COUNTY as to whether the association, interest or circumstance would, in the opinion of the COUNTY, constitute a conflict of interest if entered into by the CONSULTANT. The COUNTY agrees to notify the CONSULTANT of its opinion by certified mail within thirty (30) days of receipt of notification by the CONSULTANT. If, in the opinion of the COUNTY, the prospective business association, interest or circumstance would not constitute a conflict of interest by the CONSULTANT, the COUNTY shall so state in the notification and the CONSULTANT shall, at its option, enter into said association, interest or circumstance and it shall be deemed not in conflict of interest with respect to services provided to the COUNTY by the CONSULTANT under the terms of this Contract.

ARTICLE 18 - EXCUSABLE DELAYS

The CONSULTANT shall not be considered in default by reason of any failure in performance if such failure arises out of causes reasonably beyond the control of the CONSULTANT, or its subcontractor(s), and without their fault or negligence. Such causes include, but are not limited to: acts of God; force majeure; natural or public health emergencies; labor disputes; freight embargoes; and abnormally severe and unusual weather conditions.

Upon the CONSULTANT's request, the COUNTY shall consider the facts and extent of any failure to perform the work; and, if the CONSULTANT's failure to perform was without it or its subcontractors' fault or negligence, the Contract Schedule and/or any other affected provision of this Contract shall be revised accordingly, subject to the COUNTY's rights to change, terminate, or stop any or all of the work at any time.

ARTICLE 19 - ARREARS

The CONSULTANT shall not pledge the COUNTY's credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness. The CONSULTANT further warrants and represents that it has no obligation or indebtedness that would impair its ability to fulfill the terms of this Contract.

ARTICLE 20 - DISCLOSURE AND OWNERSHIP OF DOCUMENTS

The CONSULTANT shall deliver to the COUNTY's representative for approval and acceptance, and before being eligible for final payment of any amounts due, all documents and materials prepared by and for the COUNTY under this Contract.

To the extent allowed by Chapter 119, Florida Statutes, all written and oral information not in the public domain or not previously known, and all information and data obtained, developed, or supplied by the COUNTY, or at its expense, will be kept confidential by the CONSULTANT and will not be disclosed to any other party, directly or indirectly, without the COUNTY's prior written consent, unless required by a lawful court order. All drawings, maps, sketches, programs, data bases, reports and other data developed or purchased under this Contract for the COUNTY, or at the COUNTY's expense, shall be and remain the COUNTY's property and may be reproduced and reused at the discretion of the COUNTY.

All covenants, agreements, representations and warranties made herein, or otherwise made in writing by any party pursuant hereto, including but not limited to any representations made herein relating to disclosure or ownership of documents, shall survive the execution and delivery of this Contract and the consummation of the transactions contemplated hereby.

ARTICLE 21 - INDEPENDENT CONTRACTOR RELATIONSHIP

The CONSULTANT is, and shall be, in the performance of all work, services, and activities under this Contract, an Independent Contractor and not an employee, agent, or servant of the COUNTY. All persons engaged in any of the work or services performed pursuant to this Contract shall at all times, and in all places, be subject to the CONSULTANT's sole direction, supervision, and control. The CONSULTANT shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the CONSULTANT's relationship, and the relationship of its employees, to the COUNTY shall be that of an Independent Contractor and not as employees or agents of the COUNTY.

The CONSULTANT does not have the power or authority to bind the COUNTY in any promise, agreement, or representation other than specifically provided for in this Contract.

ARTICLE 22 - CONTINGENT FEES

The CONSULTANT warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONSULTANT, to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the CONSULTANT, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Contract.

ARTICLE 23 – PUBLIC RECORDS, ACCESS AND AUDITS

The CONSULTANT shall maintain records related to all charges, expenses, and costs incurred in estimating and performing the work for at least three (3) years after completion or termination of this Contract. The COUNTY shall have access to such records as required in this section for the purpose of inspection or audit during normal business hours, at the CONSULTANT's place of business.

Notwithstanding anything herein to the contrary, as provided under Section 119.0701, F.S., where the CONSULTANT: **(i) provides a service and (ii) acts on behalf of the COUNTY as provided under Section 119.011(2) F.S.**, the CONSULTANT is required to:

- 1) maintain public records that ordinarily and necessarily would be required by the COUNTY in order to perform the service;
- 2) provide the public with access to public records on the same terms and conditions that the COUNTY would provide the records and at a cost that does not exceed the cost provided by Florida law;
- 3) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law; and
- 4) meet all requirements for retaining public records and transfer, at no cost, to the COUNTY all public records in possession of the CONSULTANT upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the COUNTY in a format that is compatible with the information technology systems of the COUNTY.

Failure of the CONSULTANT to comply with these requirements shall be a material breach of this Contract.

ARTICLE 24 - NONDISCRIMINATION

The CONSULTANT warrants and represents that all of its employees are treated equally during employment without regard to race, color, religion, disability, sex, age, national origin, ancestry, marital status, familial status, sexual orientation, gender identity and expression, or genetic information.

ARTICLE 25 - AUTHORITY TO PRACTICE

The CONSULTANT hereby represents and warrants that it has, and will continue to maintain, all licenses and approvals required to conduct its business; and, that it will, at all times, conduct its business activities in a reputable manner. Proof of such licenses and approvals shall be submitted to the COUNTY's representative upon request.

ARTICLE 26 - SEVERABILITY

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

ARTICLE 27 - PUBLIC ENTITY CRIMES

As provided in F.S. 287.132-133, by entering into this Contract or performing any work in furtherance hereof, the CONSULTANT certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of Florida Department of Management Services within the thirty-six (36) months immediately preceding the date hereof. This notice is required by F.S. 287.133(3)(a).

ARTICLE 28 - SCRUTINIZED COMPANIES (when contract value is greater than \$1 million)

As provided in F.S. 287.135, by entering into this Contract or performing any work in furtherance hereof, the CONSULTANT certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the Scrutinized Companies With Activities in Sudan List or Scrutinized Companies With Activities in The Iran Petroleum Energy Sector List created pursuant to F.S. 215.473.

If the COUNTY determines, using credible information available to the public, that a false certification has been submitted by CONSULTANT, this Contract may be terminated and a civil penalty equal to the greater of \$2 million or twice the amount of this Contract shall be imposed, pursuant to F.S. 287.135.

ARTICLE 29 - MODIFICATIONS OF WORK

The COUNTY reserves the right to make changes in Scope of Work, including alterations, reductions therein, or additions thereto. Upon receipt by the CONSULTANT of the COUNTY's notification of a contemplated change, the CONSULTANT shall, in writing: (1) provide a detailed estimate for the increase or decrease in cost due to the contemplated change; (2) notify the COUNTY of any estimated change in the completion date; and (3) advise the COUNTY if the contemplated change shall affect the CONSULTANT's ability to meet the completion dates or schedules of this Contract.

If the COUNTY so instructs, in writing, the CONSULTANT shall suspend work on that portion of the Scope of Work affected by a contemplated change, pending the COUNTY's decision to proceed with the change.

If the COUNTY elects to make the change, the COUNTY shall initiate a Contract Amendment, and the CONSULTANT shall not commence work on any such change until such written amendment is signed by the CONSULTANT and approved and executed on behalf of Palm Beach County.

ARTICLE 30 - NOTICE

All notices required in this Contract shall be sent by certified mail (return receipt requested), hand delivered, or sent by other delivery service requiring signed acceptance. If sent to the COUNTY, notices shall be addressed to:

Kathleen M. Scarlett, Director
Purchasing, Palm Beach County
50 South Military Trail, Suite 110
West Palm Beach, FL 33415

With a copy to:

Craig C. Williams, Assistant Director,
Finance and Administration,
Water Utilities Department
Palm Beach County
8100 Forest Hill Boulevard
P.O. Box 16097
West Palm Beach, FL 33416

If sent to the CONSULTANT, notices shall be addressed to:

Scott Harder, President and CEO
Environmental Financial Group, Inc.
1515 North Astor Street, Suite 5C
Chicago, Illinois 60610-5792

ARTICLE 31 - ENTIRETY OF CONTRACTUAL AGREEMENT

The COUNTY and the CONSULTANT agree that this Contract sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms, and conditions contained in the Contract may be added to, modified, superseded, or otherwise altered, except by written instrument executed by the parties hereto in accordance with Article 29 - Modifications of Work.

ARTICLE 32 – REGULATIONS; LICENSING REQUIREMENTS


The CONSULTANT shall comply with all laws, ordinances and regulations applicable to the services contemplated herein, to include those applicable to conflict of interest and

collusion. CONSULTANT is presumed to be familiar with all federal, state and local laws, ordinances, codes and regulations that may in any way affect the services offered.

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IN WITNESS WHEREOF, the Director of Purchasing of Palm Beach County, Florida, on behalf of the COUNTY, and CONSULTANT have executed this Contract on the day and year above written.

PALM BEACH COUNTY, FLORIDA FOR ITS
BOARD OF COUNTY COMMISSIONERS
BY KATHLEEN M. SCARLETT
DIRECTOR OF PURCHASING


Kathleen M. Scarlett, Director

WITNESSES:


Signature


Hipolito Lopez
Name (type or print)


Signature

Domingo Lopez
Name (type or print)

CONSULTANT:

Environmental Financial Group, Inc.
Company Name

BY: 
Signature

Scott Harder
Typed Name

President and CEO
Title

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

By: 
County Attorney FOR: OSW

EXHIBIT A

SCOPE OF WORK/SERVICES

Contract No. 14-013/LAC

PURPOSE/BACKGROUND

The CONSULTANT shall provide assistance in water, wastewater, reclaimed water utility financial services to the COUNTY. The consultant shall be expected to perform services to include, but not be limited to, forecasting, rate making, financing activities assistance as well as other financial related tasks to the Water Utilities Department required by the COUNTY.

GENERAL REQUIREMENTS

Task authorizations will be issued to the CONSULTANT by the COUNTY to include, but not limited to, the following:

- a. Review and redesign as considered necessary by the COUNTY based on cost of services principals the potable water, wastewater, and reclaimed water charges.
- b. Project annual revenue requirements for the potable water, wastewater and reclaimed water systems for planning and rate evaluation services.
- c. Review and design as considered necessary, appropriate fees for other miscellaneous services as provided by water, wastewater, and reclaimed water systems.
- d. Review and develop wholesale water, wastewater, and reclaimed water rates associated with the provision of such services.
- e. Review operations of water, wastewater, and reclaimed water systems to determine if additional service charges and revenue enhancements are appropriate.
- f. Perform financial sensitivity analyses on utility operations taking into account such factors as capital program implementation, regulatory changes and other such issues that may cause a need to review financial operations.
- g. Review the prevailing impact fees in light of the projected expansion and unused capacity.

- h. Perform financial due diligence activities related to the acquisition of utility systems or service areas.
- i. Provide rates and management consulting services in support of litigation activities.
- j. Provide assistance in development of utility contracts including, but not limited to, rate ordinances and resolutions, bulk service agreements, franchise agreements, acquisition contracts, extension and development agreements, and inter-local agreements between the COUNTY and other public entities. Services may involve review of documents, negotiations among affected parties and performance of economic analyses required for evaluation.
- k. Preparation of financial feasibility reports in support of the issuance of revenue bonds including preparation for and attendance of presentations before rating agencies, bond insurance companies, and other required parties.
- l. The CONSULTANT agrees to be available at all times upon reasonable request to meet with the Board of County Commissioners, the COUNTY's staff personnel, and other consultants in order to carry out the CONSULTANT's responsibilities.

EXHIBIT A
RFP No. 14-013/LAC
Water Utilities Financial Consulting Services
(121 Pages)

Board of County Commissioners

Priscilla A. Taylor, Mayor
Paulette Burdick, Vice Mayor
Hal R. Valeche
Shelley Vana
Steven L. Abrams
Mary Lou Berger
Jess R. Santamaria



County Administrator

Robert Weisman

Purchasing Department
www.pbcgov.com/purchasing

REQUEST FOR PROPOSAL

RFP NO. 14-013/LAC

Palm Beach County Board of County Commissioners
and
Water Utilities Department
are seeking
Proposals for:

Water Utilities Financial Consulting Services

Date issued/available for distribution: February 4, 2014

Proposer **shall** submit one (1) unbound original and seven (7) copies of the complete proposal to be received in the Offices of the Purchasing Department no later than **March 5, 2014, 4:00 p.m. local time. See Section 1.6 of the RFP for Mailing Instructions.**

**ENVELOPE MUST BE IDENTIFIED WITH THE
DEADLINE DATE FOR RECEIPT OF PROPOSALS
AND
THE RFP NUMBER.**

CAUTION

Amendments to this Request for Proposal will be posted on the Palm Beach County Purchasing Department website: www.pbcgov.com/purchasing under "Invitations for Bid/Requests for Proposal" as they are issued. It is the sole responsibility of proposers to routinely check this website for any Amendments that may have been issued prior to the Deadline for receipt of proposals.

Palm Beach County shall not be responsible for the completeness of any Request for Proposal package not downloaded from this website or purchased directly from Palm Beach County Purchasing Department.

**IN ACCORDANCE WITH THE PROVISIONS OF ADA, THIS DOCUMENT MAY BE
REQUESTED IN AN ALTERNATE FORMAT**

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SECTION 1 GENERAL INFORMATION

1.1 ISSUING OFFICE

This Request for Proposal (RFP) is issued for the County of Palm Beach, hereinafter referred to as "County", by the Purchasing Department for the benefit of the Water Utilities Department (WUD). The Purchasing Department is the SOLE point of contact concerning this RFP. All communications regarding this RFP must be done through the Purchasing Department. See Section 1.7, Contact Person.

1.2 PURPOSE OF THE PROJECT

The COUNTY is soliciting proposals from qualified and experienced consultants to provide assistance in water, wastewater, reclaimed water utility financial services. The selected consultant will be expected to perform services to include but not be limited to forecasting, rate making, financing activities assistance as well as other financial related tasks to Water Utilities required by the COUNTY.

1.3 PERIOD OF CONTRACT

The proposed effective date of this Contract is June 1, 2014. The selected proposer(s) will provide services for a three (3) year period ending May 31, 2017. Two (2) one (1) year renewal option(s) offered by the County, at the County's sole discretion, may be included.

1.4 QUALIFICATION OF RESPONDENTS

All proposers to this RFP shall have demonstrated experience in supplying such services and shall meet all criteria/requirements identified in this RFP.

1.5 TIMETABLE

The anticipated schedule and deadline for the RFP and Contract approval are as follows:

<u>Activity</u>	<u>Date</u>	<u>Time</u>	<u>Location</u>
RFP available for Download from Purchasing Dept. website	2/04/14	10:00 a.m.	Purchasing Department 50 S. Military Trail, Ste. 110 W. P. B., FL 33415 www.pbcgov.com/purchasing
Deadline for receipt of questions or comments	2/14/14	5:00 p.m.	Purchasing Department 50 S. Military Trail, Ste.110 W. P. B., FL 33415

Deadline for receipt of proposals	3/05/14	4:00 p.m.	Purchasing Department 50 S. Military Trail, Ste. 110 W. P. B., FL 33415
Selection Committee Meeting	3/19/14	9:00 a.m.	Purchasing Department 50 S. Military Trail Room 1N-142 North/South W. P. B., FL 33415
Oral Presentations/ Selection Committee Meeting (if conducted)	3/26/14	9:00 a.m.	Purchasing Department 50 S. Military Trail Room 1N-142 North/South W. P. B., FL 33415
Posting Date of Notice of Intent to Award	3/31/14		Purchasing Department 50 S. Military Trail, Ste. 110 W.P.B., FL 33415 www.pbcgov.com/purchasing
Award Date	4/30/14		Purchasing Department 50 S. Military Trail, Ste. 110 W.P.B., FL 33415
Contract Start Date	6/01/14		

NOTE: County reserves the right to alter the above activities and/or times at the County's sole discretion.

1.6 PROPOSAL SUBMISSION

All proposals must be submitted on 8½ x 11 inch paper.

One (1) unbound original and seven (7) copies of the complete proposal must be received in the Purchasing Department by March 5, 2014, 4:00 p.m. local time. The original and all copies must be submitted in a sealed envelope or container. The proposer's complete return address must be included on the outer envelope or wrapper enclosing any materials submitted in response to this RFP. The outer envelope or wrapper should be addressed as follows:

Proposer Name
Address
Phone No.

Palm Beach County
Board of County Commissioners
Purchasing Department
50 South Military Trail, Suite 110
West Palm Beach, Florida 33415
RFP No. 14-013/LAC

Title: Water Utilities Financial Consulting Services
Due Date: March 5, 2014, 4:00 p.m. local time.

Hand-carried proposals may be delivered to the above address ONLY between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday, excluding holidays observed by the County.

Proposers are responsible for informing any commercial delivery services, if used, of all delivery requirements and for insuring that the required address information appears on the outer wrapper or envelope used by such service.

The Price Proposal Page(s) (Appendix A) must be signed by an officer of the company who is legally authorized to enter into a contractual relationship in the name of the proposer ("Authorized Person"), and proposers must affix their company's corporate seal to the document. In the absence of a corporate seal, proposals must be notarized by a Notary Public.

The submission of a signed proposal by a proposer will be considered by the County as constituting a legal offer by the proposer to perform the required services at the proposed price identified therein.

1.7 CONTACT PERSON

The contact person for this RFP is Lynn Clavette, Buyer, at (561) 616-6809, e-mail address: LClavette@pbcgov.com, or fax number (561) 242-6709 in the Purchasing Department.

Proposers are advised that from the date of release of this RFP until award of the contract, NO contact with County staff and/or designated Selection Committee members concerning this RFP is permitted, except as authorized by the contact person designated herein.

1.8 CONE OF SILENCE

Proposers are advised that the "Palm Beach County Lobbyist Registration Ordinance" prohibits a proposer or anyone representing the proposer from communicating with any

County Commissioner, County Commissioner's staff, or any County Employee authorized to act on behalf of the Board of County Commissioners to award this contract regarding its proposal, i.e., a "Cone of Silence".

The "Cone of Silence" is in effect from the date/time of the deadline for submission of the proposal, and terminates at the time that the Board of County Commissioners, or a County Department authorized to act on their behalf, awards or approves a contract, rejects all proposals, or otherwise takes action which ends the solicitation process.

Proposers may, however, contact any County Commissioner, County Commissioner's Staff, or any County Employee authorized to act on behalf of the Board of County Commissioners to award this contract via written communication, i.e., fax, e-mail, or U.S. Mail.

Violations of the "Cone of Silence" are punishable by a fine of \$250.00 per violation.

1.9 ADDITIONAL INFORMATION/AMENDMENT(S)

Any questions, comments (i.e., additional information or clarifications) must be made, in writing via fax, e-mail or U.S. Mail, no later than February 14, 2014, and to the address listed in the RFP Timetable (Section 1.5) or fax number or e-mail address listed for the Contact Person (Section 1.7) above. The request must contain the proposer's name, address, phone number, facsimile number and e-mail address.

Facsimiles must have a cover sheet which includes, at a minimum, the proposer's name, address, number of pages transmitted, phone number, facsimile number and e-mail address.

Changes to this RFP, when deemed necessary by the County, will be completed only by written Amendment(s) issued prior to the Deadline for receipt of proposals. Proposers should not rely on any representations, statements or explanation other than those made in the RFP or in any Amendment to this RFP. Where there appears to be a conflict between the RFP and any Amendment issued, the last Amendment issued shall prevail.

Amendments to the RFP will be posted on the Palm Beach County Purchasing Department website: www.pbcgov.com/purchasing under "Invitations for Bid/Requests for Proposal" as they are issued. It is the sole responsibility of proposers to routinely check this website for any Amendments that may have been issued prior to the Deadline for receipt of proposals. Palm Beach County shall not be responsible for the completeness of any RFP package not downloaded from this website or purchased directly from the Palm Beach County Purchasing Department.

It is the proposer's sole responsibility to assure receipt of all Amendments. The proposer should verify with the designated Contact Person (see Section 1.7) prior to entering a proposal that all Amendments have been received. Proposers are required to acknowledge the receipt of all Amendments as part of their proposal.

SECTION 2 GENERAL TERMS AND CONDITIONS

2.1 PROPOSAL GUARANTEE

Proposer guarantees their commitment, compliance, and adherence to all requirements of the RFP by submission of their proposal.

2.2 MODIFIED PROPOSALS

Proposer may submit a modified proposal to replace all or any portion of a previously submitted proposal until the Deadline for receipt of proposals. The County will only consider the latest proposal submitted.

2.3 WITHDRAWAL OF PROPOSALS

A proposal may be withdrawn only by written notification. Letters of withdrawal received after the Deadline for receipt of proposals will not be accepted unless the contract has been awarded to another vendor or no award has been made within ninety (90) days after the Deadline for receipt of proposals.

Unless withdrawn, as provided in this subsection, a proposal shall be irrevocable until the time that a contract is awarded.

2.4 LATE PROPOSALS, LATE MODIFIED PROPOSALS

Proposals and/or modifications to proposals received after the Deadline for receipt of proposals specified in the RFP Timetable (Section 1.5) are late and shall not be considered.

2.5 RFP POSTPONEMENT/CANCELLATION

The County may, at its sole and absolute discretion, reject any and all, or parts of any and all, proposals; waive any minor irregularities in this RFP or in the proposals received as a result of this RFP; postpone or cancel, at any time, this RFP process; or re-advertise this RFP.

2.6 COSTS INCURRED BY PROPOSERS

All expenses incurred with the preparation and submission of proposals to the County, or any work performed in connection therewith, shall be borne by the proposer. No payment will be made for proposals received, nor for any other effort required of or made by the proposers, prior to commencement of work as defined by a contract approved by the Board of County Commissioners.

2.7 PROPRIETARY/CONFIDENTIAL INFORMATION

Any material submitted in response to this Request for Proposal is considered a public document in accordance with Section 119.07, F.S. This includes material which the responding proposer might consider to be confidential. All submitted information that the responding proposer believes to be confidential and exempt from disclosure (i.e., a trade secret, etc.) must be specifically identified as such. Upon receipt of a public records request for information the proposer has designated as a trade secret or as otherwise exempt from Section 119.07, F.S., a determination will be made whether the identified information is, in fact, confidential.

2.8 NEGOTIATIONS

The County may award a contract on the basis of initial proposals received, without discussions. Therefore, each submitted proposal should contain the proposer's best price and technical offer.

2.9 RIGHT TO PROTEST

Any proposer may protest any recommendations for contract award by submitting a written protest to the Director of Purchasing within five (5) business days after posting the Notice of Intent to Award in accordance with Chapter 2, Article II, Section 2-55 of the Palm Beach County Code. Protests must be submitted in writing, addressed to the Director of Purchasing, via hand delivery, mail or fax to (561) 242-6705.

2.10 SMALL BUSINESS ENTERPRISE:

Policy

It is the policy of the Board of County Commissioners of Palm Beach County, Florida, that all business be afforded an opportunity for full participation in the free enterprise system. In order to implement the policy, the Board of County Commissioners of Palm Beach County, Florida is committed to ensuring full and equitable participation by small business enterprises in the provision of goods and services.

SBE Goals

The County has established a minimum goal of 15% SBE participation for all County solicitations, inclusive of all alternates and change orders. This goal is a minimum, and no rounding will be accepted.

It will be the responsibility of the firm submitting a proposal to furnish all the necessary information to the County in order to receive points for SBE participation. Points will not be cumulative. Points shall be assigned based on the level of SBE participation as outlined below:

Table 1 - SBE Point System (Non-CCNA)

Scenario		Points
A	Proposer is a Palm Beach County certified SBE who will be providing 51% of the work with their own workforce.	10 points (or 10% if total evaluation points exceed 100)
B	Proposer has submitted proper documentation verifying that the County's Professional Services Goal of 15% has been met, utilizing Palm Beach County certified SBE subcontractors. One-half point will be awarded for each increment of five (5) percent by which said amount exceeds the established goal.	5-8 points (or 5%-8% if total evaluation points exceed 100)

NOTE: Final SBE points will be contingent upon a percentage of the total evaluation.

Upon initiation of the RFP solicitation process, all potential and interested professional service firms or consultants shall be required to list all SBE and M/WBE sub-consultants' selected portion of work to be performed, and dollar amount or percentage for each on Schedule 1 and Schedule 2.

Points awarded for SBE participation shall not exceed ten percent (10%) of the total amount of possible points awarded.

Proposal Submission Documentation

SBE proposers proposing as prime consultants, are advised that they must complete Schedule 1 and schedule 2, listing the work to be performed by their own workforce as well as the work to be performed by any SBE sub-consultant. Failure to include this information on Schedule 1 will result in the participation by the SBE prime proposers own workforce NOT being counted towards meeting the SBE goal. This requirement applies even if the SBE consultant intends to perform 100% of the work with their own workforce.

Proposers are required to submit with their proposal the appropriate SBE-M/WBE schedules in order to be deemed responsive to the SBE requirements. SBE-M/WBE documentation to be submitted is as follows:

Schedule 1 - List of Proposed SBE and M/WBE Participation

This list shall contain the names of all SBE prime and SBE sub-consultants intended to be used in performance of the contract, if awarded. This schedule shall also be used if an SBE prime proposer is utilizing ANY sub-consultants.

Schedule(s) 2 - Letter(s) of Intent to Perform as an SBE or M/WBE Subcontractor

A Schedule 2 shall be completed by the SBE Prime consultant. A schedule 2 shall be completed and signed by the proposed SBE sub-consultant listed on Schedule 1. SBE Primes and SBE sub-consultants shall specify the type of work to be performed, the cost and/or percentage. If the SBE intends to subcontract any portion of the job to another certified SBE or non-SBE, they are required to list the amount and the name of the sub consultant on this form. The Prime may count toward its SBE goal second and third tiered SBE sub-consultants provided that the Prime submits a completed Schedule 2 form for each SBE sub-consultant. Additional sheets may be used as needed.

SBE Certification

Only those firms certified by Palm Beach County at the time of proposal opening shall be counted toward the established SBE goals. Upon receipt of a complete application, **IT TAKES UP TO NINETY (90) DAYS TO BECOME CERTIFIED AS AN SBE WITH PALM BEACH COUNTY.** It is the responsibility of the proposer to confirm the certification of any proposed SBE; therefore, it is recommended that proposers visit the on-line Vendor Directory at www.pbcgov.org/osba to verify SBE certification.

Counting SBE Participation (and M/WBE Participation for Tracking Purposes)

- a. Once a firm is determined to be an eligible SBE according to the Palm Beach County certification procedures, the Prime may count toward its SBE goals only that portion of the total dollar value of a contract performed by the SBE.
- b. The Prime may count toward its SBE goal a portion of the total dollar value of a contract with a joint venture, eligible under the standards for certification, equal to the percentage of the ownership and control of the SBE partner in the joint venture.
- c. The Prime may count toward its SBE goal the entire expenditures for materials and equipment purchased by an SBE sub-consultant, provided that the SBE sub-consultant has the responsibility for the installation of the purchased materials and equipment.
- d. Prime may count the entire expenditure to an SBE manufacturer (i.e., a supplier/distributor that produces goods from raw materials or substantially alters the goods before resale).
- e. The Prime may count sixty percent (60%) of its expenditure to SBE suppliers/distributors that are not manufacturers.
- f. The Prime may count toward its SBE goal second and third tiered SBE sub-consultants; provided that the Prime submits a completed Schedule 2 form for each SBE sub-consultant.
- g. The Prime may only count towards its SBE goal the goods and services in which the SBE is certified and performs with its own forces.

Responsibilities After Contract Award

Schedule 3(A) – Professional Services Activity Report

This form shall be submitted by the prime consultants with each payment application when SBE sub-consultants are utilized in the performance of the contract. This form shall contain the names of all SBE sub-consultants, specify the subcontracted dollar amount for each sub-consultant and show amount drawn and payments to date issued to sub-consultants. This form is intended to be utilized on all professional services contracts.

Schedule 4 – SBE-M/WBE Payment Certification

A schedule 4 for each SBE OR MWBE sub-consultant shall be completed and signed by the proposed SBE after receipt of payment from the prime. If a SBE sub-consultant intends to disburse any funds associated with this payment to any sub-consultant for labor provided on this contract, the amount and name of the sub-consultant must be listed on this form. In addition, if the named sub consultant is a certified SBE, then a schedule 4 shall be completed and signed by the named SBE after receipt of payment from the SBE sub-consultant. When applicable, the prime shall submit this form with each application submitted to the county for payment to document payment issued to a sub in the performance of the contract

All proposers hereby assure that they will meet the SBE participation percentages submitted in their respective proposals with the sub-consultants contained on Schedules 1 and 2 and at the dollar values or percentages specified. Proposers agree to provide any additional information requested by the County to substantiate participation.

The successful proposer shall submit an SBE-M/WBE Activity Form (Schedule 3(A)) and SBE-M/WBE Payment Certification Forms (Schedule 4) with each payment application. Failure to provide these forms may result in a delay in processing payment or disapproval of the invoice until they are submitted. The SBE-M/WBE Activity Form is to be filled out by the Prime Consultant and the SBE-M/WBE Payment Certification Forms are to be executed by the SBE firm to verify receipt of payment.

SBE Substitutions

After contract award, the successful proposer will only be permitted to replace a certified SBE sub-consultant who is unwilling or unable to perform. Such substitution must be done with other certified SBE's in order to maintain the SBE percentages submitted with the bid. Requests for substitutions must be submitted to the user Department and OSBA.

2.11 LOCAL PREFERENCE / LOCATION OF BUSINESS

Pursuant to Section 2-80.47 of the Palm Beach County Code, Local Preference is not applicable to this solicitation; however, unless prohibited by federal, state or local law or where prohibited under the conditions of any grant, the location of a business shall be addressed through the evaluation criteria set forth in this solicitation.

2.12 PALM BEACH COUNTY OFFICE OF THE INSPECTOR GENERAL AUDIT REQUIREMENTS

Pursuant to Palm Beach County Code, Section 2-421 - 2-440, as amended, Palm Beach County's Office of Inspector General is authorized to review past, present and proposed County contracts, transactions, accounts, and records. The Inspector General's authority includes, but is not limited to, the power to audit, investigate, monitor, and inspect the activities of entities contracting with the County, or anyone acting on their behalf, in order to ensure compliance with contract requirements and to detect corruption and fraud. Failure to cooperate with the Inspector General or interfering with or impeding any investigation shall be a violation of Palm Beach County Code, Section 2-421 – 2-440, and punished pursuant to Section 125.69, Florida Statutes, in the same manner as a second degree misdemeanor.

2.13 RULES; REGULATIONS; LICENSING REQUIREMENTS

The proposer shall comply with all laws, ordinances and regulations applicable to the services contemplated herein, to include those applicable to conflict of interest and collusion. Proposers are presumed to be familiar with all federal, state and local laws, ordinances, codes and regulations that may in any way affect the services offered, to include Executive Order No. 11246 entitled "Equal Employment Opportunity" as amended by Executive Order No. 11375, and as supplemented by the Department of Labor Regulations (41 CFR, Part 60).

2.14 CRIMINAL HISTORY RECORDS CHECK ORDINANCE

Pursuant to Palm Beach County Code Section 2-371 through 2-377, the Palm Beach County Criminal History Records Check Ordinance ("Ordinance"), the County will conduct fingerprint based criminal history record checks on all persons not employed by the County who repair, deliver, or provide goods or services for, to, or on behalf of the County. A fingerprint based criminal history record check shall be conducted on all employees of contractors and subcontractors of contractors, including repair persons and delivery persons, who are unescorted when entering a facility determined to be either a critical facility ("Critical Facilities") or a criminal justice information facility ("CJI Facilities"), which are critical to the public safety and security of the County. County facilities that require this heightened level of security are identified in Resolution R-2003-1274, as amended. In October 2013, compliance with the requirements of the U.S. Federal Bureau of Investigations CJI Security Policy was added to the Ordinance, which includes a broad list of disqualifying offenses. The proposer is solely responsible for understanding the financial, schedule, implications, and/or staffing implications of

this Ordinance. Further, the proposer acknowledges that its proposal price includes any and all direct or indirect costs associated with compliance of this Ordinance, except for the applicable FDLE/FBI fees that shall be paid by the County.

2.15 REVIEW OF PROPOSALS

Each proposal will be reviewed to determine if the proposal is responsive to the RFP. Proposals deemed to be non-responsive will be rejected without being evaluated by the Selection Committee. A responsive proposal is one which has been signed, has been submitted by the specified submission time, and has provided the information required to be submitted with the proposal (as stated in Section 3). While poor formatting, poor documentation, and/or incomplete or unclear information may not be cause to reject a proposal without evaluation, such substandard submissions may adversely impact the evaluation of your proposal, especially information relating to establishing financial/business stability. Proposers who fail to comply with all of the required and/or desired elements of this RFP, do so at their own risk.

2.16 EXCEPTIONS TO THE RFP

All exceptions taken must be specific, and the proposer must indicate clearly what alternative is being offered to allow the County a meaningful opportunity to evaluate the proposal. Proposers are cautioned that submitting an alternative proposal does not relieve the proposer from submitting the "Minimum Requirements" as stated in Section 3. The County is under NO obligation to accept any proposed exceptions or alternatives.

2.17 SELECTION PROCESS

All proposals timely received will be reviewed first by the Purchasing Department to determine if each proposer has submitted the required information and met all Proposal Requirements (as stated in Section 3). Those proposals fulfilling the Proposal Requirements shall be referred to the Selection Committee for review and further consideration.

The Selection Committee will evaluate all responses to this RFP that meet the Proposal Requirements and are deemed responsive. The Selection Committee may evaluate all proposals based solely on the information submitted with the proposal. Accordingly, proposers are urged to ensure that their proposal contains all the necessary information for the Selection Committee to fairly and accurately evaluate each of the criteria listed below in Section 2.18. However, an oral presentation, additional written information, internal staff analysis, proposer presentations, outside consultants, and/or any other information may be required, at any time during the selection process, to help the Committee determine the final ranking of proposers. The Selection Committee may determine, as the result of additional information, that the impact of this information is significant and may be considered in the scoring and/or ranking, at the discretion of the Committee.

The Selection Committee shall meet in public session as necessary to score each proposal by reviewing each proposal against the evaluation criteria listed below, see Section 2.18. Upon completion of the Selection Committee's review and discussion of all the responsive proposals submitted, each Selection Committee Member shall score each proposal and total the scores for each proposal. The proposals shall be assigned a ranking based upon the totals of each Selection Committee Member's score for each proposal.

After the Selection Committee has developed an overall ranking for each proposer, the committee will then review, discuss, and declare the proposer ranked the highest as its "finalist" and make its recommendation for award of the contract.

2.18 EVALUATION CRITERIA

- | | |
|---|--|
| 1. Experience/Qualifications
Background/References
(See Section 3.1) | Weight <u>40</u> % (<u>40</u> pts) |
| 2. Project Approach/Understanding
(See Section 3.2) | Weight <u>10</u> % (<u>10</u> pts) |
| 3. Key Personnel and Operations
(See Section 3.3) | Weight <u>15</u> % (<u>15</u> pts) |
| 4. Ability to Effectively Communicate
Complex Financial Concepts
(See Section 3.4) | Weight <u>10</u> % (<u>10</u> pts) |
| The ability of the proposer to effectively communicate complex financial concepts to technical and non-technical audiences as evidenced by the proposer's response to the RFP | |
| 5. Price Proposal
(See Section 3.7) | Weight <u>10</u> % (<u>10</u> pts) |
| 6. Small Business Enterprise
(See Section 2.10) | Weight <u>10</u> % (<u>10</u> pts) |
| 7. Location
(See Section 2.11 and 3.5) | Weight <u>5</u> % (<u>5</u> pts) |

2.19 AWARD OF CONTRACT

The award, if any, will be made to the responsive, responsible proposer whose proposal is considered to be the most advantageous to the County based on the Selection Committee's opinion after review of every such proposal including, but not limited to, price.

Upon review and approval of the Selection Committee's recommendation for award, the Purchasing Department will post the award recommendation at the Purchasing Department and on the Purchasing Department website at www.pbcgov.com/purchasing for a period of five (5) business days for review by interested parties prior to final approval of the award. The apparent successful proposer will be notified of the recommendation for award by mail. The recommended awardee shall provide documentation that demonstrates that the individual(s) executing the Contract has the authority to do so and to legally bind the recommended awardee. A contract must be completed and executed by the successful proposer and the County and, when appropriate, by the Board of County Commissioners before it becomes valid and effective. If these conditions and contract negotiations, if applicable, are not met and/or completed within a reasonable timeframe as determined by the County, the County may elect to cancel the Recommended Award to that proposer and make the award recommendation to the next most advantageous proposer. This process may continue until such time as the County has determined to cancel the procurement in its entirety. The official posting on the Purchasing Department website shall prevail if a discrepancy exists between the referenced listings.

2.20 STANDARD CONTRACT PROVISIONS (ATTACHMENT 1)

The selected proposer will be required to execute a contract similar to the attached Standard County Contract (Attachment 1). If a proposer has comments related to any of the provisions in this RFP and/or the contract sample, comments must be made, in writing, no later than the date specified in the RFP Timetable (see Section 1.5).

Standard County Contract provisions (general and specific) will be incorporated into any contract resulting from this RFP. Should any selected proposer and the County be unable to consummate a written contract, the County may proceed to the next most advantageous proposal as determined by the Selection Committee or issue a new solicitation or cancel the procurement process in its entirety.

2.21 COMMENCEMENT OF WORK

This RFP does not, by itself, obligate the County. The County's obligation will commence when the contract is approved by the Board of County Commissioners or their designee and upon written notice to the proposer. The County may set a different starting date for the contract. The County will not be responsible for any work done by the proposer, even work done in good faith, if it occurs prior to the contract start date set by the County.

2.22 INSURANCE REQUIREMENTS

Prior to the effective date of the Contract, it shall be the responsibility of the successful proposer to provide evidence of the minimum amounts of insurance coverage specified in Attachment 1, Article 13, to Palm Beach County, c/o Purchasing Department, 50 South Military Trail, Suite 110, West Palm Beach, FL 33415, Attention: Lynn Clavette, Buyer.

The successful proposer shall, on a primary basis and at its sole expense, maintain in full force and effect, at all times during the life of this Contract, insurance coverages and limits (including endorsements) as described herein (see Attachment 1, Article 13.) Failure to maintain the required insurance shall be considered default of the Contract. The requirements contained herein, as well as the County's review or acceptance of insurance maintained by the successful proposer, are not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by the successful proposer under the Contract.

2.23 DRUG FREE WORKPLACE CERTIFICATION

Proposers should submit, with their proposal, an executed Drug Free Workplace Certification (Appendix D) indicating that the proposer has implemented a Drug Free Workplace Program which meets the requirements of Section 287.087, Florida Statutes.

2.24 AUTHORIZED SIGNATURE

The authorized representative signature required on all offers and the Contract must be made by an officer of the company (if applicable).

SECTION 3 PROPOSAL REQUIREMENTS

PROPOSAL FORMAT AND CONTENT:

Format

Proposals should be typed, double spaced and submitted on 8 ½" x 11" size paper, using a single method of fastening (e.g., stapled, binder, etc.). Proposals should include only brief and concise narrative. The enclosure of elaborate or unnecessary verbage or promotional material is discouraged.

Table of Contents

Proposals should contain a Table of Contents. The Table of Contents outlines in sequential order, all of the areas of the proposal and it allows for clarity and ease of review of the proposal.

Letter of Transmittal

Proposals should contain a Letter of Transmittal addressed to Lynn Clavette, Buyer, and should, at a minimum, contain the following:

- a. Identification of Proposer, including name address and telephone number.
- b. Proposed working relationship between proposer and subcontractors, if applicable.
- c. Name, title, address, telephone/fax number and e-mail address of contact person during period of proposal evaluation.
- d. Signed by a person authorized to bind proposer to the terms of the proposal.

Technical Proposal

Proposals shall contain all of the documents listed below, each fully completed, signed, and notarized as required. Failure of a proposer to provide the required information is considered sufficient cause to deem the proposal non-responsive.

The item(s) marked by an asterisk (*) should be a part of the proposal; however, if these items are omitted, the proposer must submit the item(s) upon request from the County within a time frame specified by the County (normally within two working days of request) or the proposal shall be deemed non-responsive. All other items must be submitted with the proposal or it shall be deemed non-responsive.

Notwithstanding these submittal requirements, the County reserves the right, at its sole discretion, to waive any minor irregularity relating to the proposal. Upon request, it shall be the responsibility of the proposer to address the determined minor irregularity within a time frame specified by the County (normally within two working days of request). Failure of a proposer to provide the required information within the specified time frame is considered sufficient cause to deem the proposal non-responsive.

Each of the following requirements should be addressed in separate sections of the proposal.

3.1 EXPERIENCE / QUALIFICATIONS / BACKGROUND / REFERENCES INFORMATION

The proposer shall be evaluated based on the information supplied. In order to be considered for award, firms and/or individuals must have and show proof of a minimum of five (5) consecutive years experience conducting similar work and services as outlined in the Scope of Work (Section 4). Responses in this section generally request examples of the proposer's experience, capabilities and structure (and the direct value of that experience, capabilities and structure) that will be available to meet the County needs.

Proposer's advisors must have sufficient time to execute and fulfill the duties of financial advisor and not be burdened by professional responsibilities or workload or by personal or other constraints which would interfere in any material respect with the principal's or proposer's obligation hereunder.

- 3.1.1 Proposer shall describe in detail their experience, qualifications, capabilities and expertise to perform the services identified in the Scope of Services.
- 3.1.2 Proposer shall briefly describe their relevant experience and the experience of the specific persons who would be assigned to work with the County based on their water utility financial advisory experience in Florida. Also, provide experience in providing financial advice on water utility operations, service area acquisitions, and funding of water utility capital improvement programs including the firm's capabilities in developing innovative financing plans and public infrastructure programs.
- 3.1.3 Proposer shall describe their experience as Financial Advisor with governmental water utility entities specifically in the State of Florida Specify dates, level, and extent of experience
- *3.1.4 Proposer should provide a minimum of three (3) governmental Water Utility references, specifically in the State of Florida, for whom proposer acted as financial advisor during the last five (5) years. Client references should be provided for relationships with the primary staff proposed by the firm to serve the County in the response to this RFP.

Each reference should include the following:

- a. Name of client company, contact names, addresses, telephone/ fax numbers, dollar amount of contracts and dates of service.
 - b. Scope of Work, types of services performed and number of full-time staff provided.
- 3.1.5 Proposer shall describe their experience in dealing with credit rating services to obtain a higher credit rating and indicate how the proposer will help the County's Water Utility Department maintain its current AAA rating.
 - 3.1.6 Proposer shall detail the background and experience of their technical staff. If technical support and analysis is to be provided by a firm other than the proposer through a subcontracting arrangement, identify that firm and its relationship to the proposer and its experience and resources to provide such services.
 - 3.1.7 Proposer shall provide a description of pending litigation in which your firm is involved as a result of provision of any services as described herein or provide a statement certifying that there have been no lawsuits, if that is the case.

3.2 PROJECT APPROACH / UNDERSTANDING INFORMATION

- 3.2.1 Proposer shall portray how their complete range of financial advisory services may best assist the County pertaining to all facets of water utility funding and financial planning.
- 3.2.2 Proposer shall describe their specific policies, plans, procedures or techniques to be used in providing the services requested.
- 3.2.3 Proposer shall describe their approach to project organization, management and how it will schedule key personnel availability to provide services requested.

3.3 KEY PERSONNEL AND OPERATIONS INFORMATION

The proposer shall provide:

- 3.3.1 An organizational chart showing all individuals, including their titles, to be assigned to the County. This chart must clearly identify the proposer's employees and areas of responsibility.
- 3.3.2 A list of the key personnel assigned to the County, Including: 1) all partners, managers, seniors and other professional staff that will perform work and/or services and identify their role in the contract; and 2) functions to be performed by the key individuals.
- 3.3.3 Resumes of all key personnel who will be assigned to the County, including job descriptions and other detailed qualifications and information, and details of their relevant experience on previous projects and outcomes.
- 3.3.4 A description of the in-house technical capability, including computer hardware and software, to provide technical support to assist the County in financial analyses, developing water utility rates, and service area valuations.

3.4 ABILITY TO EFFECTIVELY COMMUNICATE COMPLEX FINANCIAL CONCEPTS INFORMATION

The proposers shall provide a description of the proposer's ability to effectively communicate complex financial concepts and transactions to technical and non-technical audiences. Proposer should be able to demonstrate their roles in getting rate increases thru governing bodies, financial plans implemented into agreements, and 10 year forecasts adopted or utilized by utilities. Presentations may be required.

3.5 LOCATION

Proposer shall specify the location(s), including the complete physical address, where the work for this project will be performed, including work performed by subcontractors, if applicable. Points for location shall be determined by each Selection Committee member based upon the requirements of the project.

Proposer shall thoroughly explain its accessibility in the areas of availability for meetings, general communications, coordination, and supervision.

***3.6 Financial / Business Stability**

Proposer should submit one of the following:

- (a) Balance sheets and income statements for the current fiscal year and prior two (2) fiscal years of operation, prepared in accordance with generally accepted accounting principles and compiled by an independent certified public accountant or notarized by the chief financial officer or owner; or
- (b) The company's Federal income tax returns for the previous three (3) years as completed and filed with the Federal government. Sole proprietors should provide Schedule C from Form 1040 for the previous three (3) years. The Schedule C's must be accompanied by a statement from an independent certified public accountant or a statement by the chief financial officer or owner, indicating that the Schedules are copies of the ones filed with the 1040; or
- (c) A statement from an independent certified public accountant attesting to the financial stability of the organization for the current and prior two (2) fiscal years of operation; or
- (d) A reference letter from the proposer's bank or financial institution indicating the bank's relationship with the proposer and providing a credit reference. At the time of issuance of the reference letter, the bank/financial institution must have a minimum peer group rating that meets or exceeds the threshold levels in at least two of the five approved services as listed below:
 - 1. Thomson Reuters Bank Insight and S&L Quarterly Listing – 50
 - 2. IDC Bank Financial Quarterly Listing – 125
 - 3. Veribanc, Inc. Listing – 3 Star Green Rating
 - 4. Standard & Poor's Listing – Single A
 - 5. Moody's Listing – Single A

The County reserves the right to request additional information considered pertinent to indicate any and all proposer's financial and operational capabilities. Further, the County retains the right to disqualify from further consideration any proposer who fails to demonstrate sufficient financial stability to perform the pending contract.

Required Appendices

3.7 PRICE PROPOSAL INFORMATION

The proposer shall submit the attached Price Proposal Page(s) (Appendix A), filled out, signed, with either a corporate seal affixed or notarized. The proposer shall indicate the amount of money to be paid by the County during the Contract term.

Offers will receive up to the maximum points listed in 2.18 above, based upon the reasonableness of the total price and competitiveness of this amount with other offers received.

3.8 BUSINESS INFORMATION

Each proposer shall complete and submit the attached Business Information Pages (Appendix B).

3.9 AMENDMENTS TO THE RFP

It is the proposer's responsibility to assure receipt of all amendments. The proposer shall verify with the designated contact person, prior to submitting a proposal, the number of amendments that have been received. Each amendment to the RFP shall be signed by an authorized person and shall be submitted with the proposal or the proposal shall be deemed non-responsive.

Additional Appendices

3.10 ADDITIONAL INFORMATION

Information considered by the proposer to be pertinent to this project and which has not been specifically solicited in any of the aforementioned sections may be placed in a separate appendix section. Proposers are cautioned, however, that this does not constitute an invitation to submit large amounts of extraneous materials. Appendices should be relevant and brief.

SECTION 4 SCOPE OF WORK/SERVICES

4.1 PURPOSE/BACKGROUND

The COUNTY is soliciting proposals from qualified and experienced consultants to provide assistance in water, wastewater, reclaimed water utility financial services. The selected consultant will be expected to perform services to include, but not be limited to,

forecasting, rate making, financing activities assistance as well as other financial related tasks to Water Utilities required by the COUNTY.

4.2 GENERAL REQUIREMENTS

Task authorizations will be issued to the CONSULTANT by the COUNTY to include, but not limited to, the following:

- a. Review and redesign as considered necessary by the COUNTY based on cost of services principals the potable water, wastewater, and reclaimed water charges.
- b. Project annual revenue requirements for the potable water, wastewater and reclaimed water systems for planning and rate evaluation services.
- c. Review and design as considered necessary, appropriate fees for other miscellaneous services as provided by water, wastewater, and reclaimed water systems.
- d. Review and develop wholesale water, wastewater, and reclaimed water rates associated with the provision of such services.
- e. Review operations of water, wastewater, and reclaimed water systems to determine if additional service charges and revenue enhancements are appropriate.
- f. Perform financial sensitivity analyses on utility operations taking into account such factors as capital program implementation, regulatory changes and other such issues that may cause a need to review financial operations.
- g. Review the prevailing impact fees in light of the projected expansion and unused capacity.
- h. Perform financial due diligence activities related to the acquisition of utility systems or service areas.
- i. Provide rates and management consulting services in support of litigation activities.
- j. Provide assistance in development of utility contracts including, but not limited to, rate ordinances and resolutions, bulk service agreements, franchise agreements, acquisition contracts, extension and development agreements, and inter-local agreements between the COUNTY and other public entities. Services may involve review of documents, negotiations

among affected parties and performance of economic analyses required for evaluation.

- k. Preparation of financial feasibility reports in support of the issuance of revenue bonds including preparation for and attendance of presentations before rating agencies, bond insurance companies, and other required parties.
- l. The CONSULTANT agrees to be available at all times upon reasonable request to meet with the Board of County Commissioners, the COUNTY's staff personnel, and other consultants in order to carry out the CONSULTANT's responsibilities.

SECTION 5 ATTACHMENTS

ATTACHMENT 1 - SAMPLE STANDARD CONTRACT

ATTACHMENT 1
Sample Standard Contract
CONTRACT FOR
Water Utilities Financial Consulting Services
(Contract No. 14-013/LAC)

This Contract No. 14-013/LAC is made as of this _____ day of _____, 2014, by and between Palm Beach County, a political subdivision of the State of Florida, by and through its Board of Commissioners, hereinafter referred to as the COUNTY, and *(Put in Vendor's Name and Address)* _____, *(select one of the following) an individual, a partnership, a corporation* authorized to do business in the State of Florida, hereinafter referred to as the CONSULTANT.

In consideration of the mutual promises contained herein, the COUNTY and the CONSULTANT agree as follows:

ARTICLE 1 - SERVICES

The CONSULTANT's responsibility under this Contract is to provide financial services for water utilities related financial matters to the Water Utilities Department in accordance with Exhibit A, Scope of Work/Services, and Exhibit ____, CONSULTANT's proposal dated _____, both of which are attached hereto and incorporated herein.

The COUNTY's representative/liaison during the performance of this Contract shall be Craig C. Williams, Assistant Director of Finance and Administration for Water Utilities Department, telephone number (561) 493-6051 or designee.

The CONSULTANT's representative/liaison during the performance of this Contract shall be (Name, Title) _____, telephone number _____.

ARTICLE 2 - ORDER OF PRECEDENCE

Conflicting provisions hereof, if any, shall prevail in the following descending order of precedence: (1) the provisions of the Contract, including Exhibits A, ____; (2) the provisions of RFP No. 14-013/LAC and all Amendments thereto, which are incorporated into and made a part of this Contract; (3) Exhibit ____, CONSULTANT's proposal dated _____; and (4) all other documents, if any, cited herein or incorporated herein by reference.

ARTICLE 3 - SCHEDULE

The CONSULTANT shall commence services on June 1, 2014, and complete all services by May 31, 2017, with two (2) one (1) year options for renewal at the sole discretion of the COUNTY.

Reports and other items shall be delivered and/or completed in accordance with Exhibit A.

ARTICLE 4 - PAYMENTS TO CONTRACTOR *(to be amended as needed)*

- A. The total amount to be paid by the COUNTY under this Contract for all services and materials shall not exceed a total contract amount of _____ Dollars (\$_____).

The CONSULTANT shall notify the COUNTY's representative, in writing, when ninety percent (90%) of the "not-to-exceed amount" has been reached. The CONSULTANT will bill the COUNTY when each work order is completed, or as otherwise provided, at the amounts set forth in Exhibit ___ for services rendered toward the completion of the Scope of Work/Services.

- B. Invoices received from the CONSULTANT pursuant to this Contract will be reviewed and approved by the COUNTY's representative, indicating that services have been rendered in conformity with the Contract. Approved invoices will be sent to the Finance Department for payment. Invoices will normally be paid within thirty (30) days following the COUNTY representative's approval.
- C. Final Invoice: In order for both parties herein to close their books and records, the CONSULTANT will clearly state "final invoice" on the CONSULTANT's final/last billing to the COUNTY. This shall constitute CONSULTANT's certification that all services have been properly performed and all charges and costs have been invoiced to the COUNTY. Any further charges, if not properly included on this final invoice, are waived by the CONSULTANT.

ARTICLE 5 - PALM BEACH COUNTY OFFICE OF THE INSPECTOR GENERAL AUDIT REQUIREMENTS

Pursuant to Palm Beach County Code, Section 2-421 - 2-440, as amended, Palm Beach County's Office of Inspector General is authorized to review past, present and proposed COUNTY contracts, transactions, accounts, and records. The Inspector General's authority includes, but is not limited to, the power to audit, investigate, monitor, and inspect the activities of entities contracting with the COUNTY, or anyone acting on their behalf, in order to ensure compliance with contract requirements and to detect corruption and fraud. Failure to cooperate with the Inspector General or interfering with or impeding any investigation shall be a violation of Palm Beach County Code, Section 2-421 - 2-440, and punished pursuant to Section 125.69, Florida Statutes, in the same manner as a second degree misdemeanor.

ARTICLE 6 - TRUTH-IN-NEGOTIATION CERTIFICATE

Signature of this Contract by the CONSULTANT shall also constitute the execution of a truth-in-negotiation certificate certifying that the wage rates, over-head charges, and

other costs used to determine the compensation provided for in this Contract are accurate, complete, and current as of the date of the Contract and no higher than those charged the CONSULTANT's most favored customer for the same or substantially similar service.

The said rates and costs shall be adjusted to exclude any significant sums should the COUNTY determine that the rates and costs were increased due to inaccurate, incomplete, or noncurrent wage rates or due to inaccurate representation(s) of fees paid to outside contractors. The COUNTY shall exercise its rights under this Article 6 within three (3) years following final payment.

ARTICLE 7 - TERMINATION

This Contract may be terminated by the CONSULTANT upon sixty (60) days prior written notice to the COUNTY in the event of substantial failure by the COUNTY to perform in accordance with the terms of this Contract through no fault of the CONSULTANT. It may also be terminated, in whole or in part, by the COUNTY, with cause upon five (5) business days written notice to the CONSULTANT or without cause upon ten (10) business days written notice to the CONSULTANT. Unless the CONSULTANT is in breach of this Contract, the CONSULTANT shall be paid for services rendered to the COUNTY's satisfaction through the date of termination. After receipt of a Termination Notice, except as otherwise directed by the COUNTY, in writing, the CONSULTANT shall:

1. Stop work on the date and to the extent specified.
2. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.
3. Transfer all work in process, completed work, and other materials related to the terminated work to the COUNTY.
4. Continue and complete all parts of the work which have not been terminated.

ARTICLE 8 - PERSONNEL

The CONSULTANT represents that it has, or will secure at its own expense, all necessary personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the COUNTY.

All of the services required hereinunder shall be performed by the CONSULTANT, or under its supervision, and all personnel engaged in performing the services shall be fully qualified and, if required, authorized or permitted under state and local law to perform such services.

Any changes or substitutions in the CONSULTANT's key personnel, as may be listed in Exhibit __, *(fill in the blank)* attached hereto and incorporated herein, must be made known to the COUNTY's representative and written approval must be granted by the COUNTY's representative before said change or substitution can become effective.

The CONSULTANT warrants that all services shall be performed by skilled and competent personnel to the highest professional standards in the field.

All of the CONSULTANT's personnel (and all subcontractors) will comply with all COUNTY requirements governing conduct, safety, and security while on COUNTY premises.

ARTICLE 9 - CRIMINAL HISTORY RECORDS CHECK

The CONSULTANT, CONSULTANT's employees, subcontractors of CONSULTANT and employees of subcontractors shall comply with Palm Beach County Code, Section 2-371 through 2-377, the Palm Beach County Criminal History Records Check Ordinance ("Ordinance"), for unescorted access to critical facilities ("Critical Facilities") or criminal justice information facilities ("CJI Facilities") as identified in Resolution R-2003-1274, as amended. The CONSULTANT is solely responsible for understanding the financial, schedule, and/or staffing implications of this Ordinance. Further, the CONSULTANT acknowledges that its Contract price includes any and all direct or indirect costs associated with compliance with this Ordinance, except for the applicable FDLE/FBI fees that shall be paid by the COUNTY.

This Contract may include sites and/or buildings which have been designated as either "critical facilities" or "criminal justice information facilities" pursuant to the Ordinance and Resolution R-2003-1274, as amended. COUNTY staff representing the COUNTY department will contact the CONSULTANT(s) and provide specific instructions for meeting the requirements of this Ordinance. Individuals passing the background check will be issued a badge. The CONSULTANT shall make every effort to collect the badges of its employees and its subcontractors' employees upon conclusion of the contract and return them to the COUNTY. If the CONSULTANT or its subcontractor(s) terminates an employee who has been issued a badge, the CONSULTANT must notify the COUNTY within two (2) hours. At the time of termination, the CONSULTANT shall retrieve the badge and shall return it to the COUNTY in a timely manner.

The COUNTY reserves the right to suspend the CONSULTANT if the CONSULTANT: 1) does not comply with the requirements of County Code Section 2-371 through 2-377, as amended; 2) does not contact the COUNTY regarding a terminated CONSULTANT employee or subcontractor employee within the stated time; or 3) fails to make a good faith effort in attempting to comply with the badge retrieval policy.

ARTICLE 10 - SMALL BUSINESS ENTERPRISES SUBCONTRACTING

The COUNTY reserves the right to accept the use of a subcontractor, or to reject the selection of a particular subcontractor, and to inspect all facilities of any subcontractors

in order to make a determination as to the capability of the subcontractor to perform properly under this Contract. The CONSULTANT is encouraged to seek additional small business enterprises for participation in subcontracting opportunities. If the CONSULTANT uses any subcontractors on this project, the following provisions of this Article shall apply:

If a subcontractor fails to perform or make progress, as required by this Contract, and it is necessary to replace the subcontractor to complete the work in a timely fashion, the CONSULTANT shall promptly do so, subject to acceptance of the new subcontractor by the COUNTY.

1. The Palm Beach County Board of County Commissioners has established a minimum goal for SBE participation of 15% on all County solicitations.
2. The CONSULTANT agrees to abide by all provisions of the Palm Beach County Code establishing the SBE Program, as amended, and understands that failure to comply with any of the requirements will be considered a breach of contract.
3. The CONSULTANT incorporates Schedule 1 List of proposed SBE-M/WBE Prime/Subcontractors) and Schedule 2 (Letter of Intent) attached hereto and made a part hereof, the names, addresses, scope of work, percentage and/or dollar value of the SBE-M/WBE participation on Schedule 1 and the Letter of Intent, Schedule 2, signed by each of the listed SBE-M/WBE sub-consultants on Schedule 1 agreeing to perform the contract at the listed percentage and/or dollar value.

The CONSULTANT understands that each SBE firm utilized on this contract must be certified by Palm Beach County in order to be counted toward the SBE participation goal.

4. The CONSULTANT understands that it is the responsibility of the department letting the contract and the Office of Small Business Assistance (OSBA) to monitor compliance with the SBE Ordinance requirements. In that regard, the CONSULTANT agrees to furnish progress payment reports to both parties on the progress of the SBE-M/WBE participation on each pay application submitted.
5. The CONSULTANT further agrees to provide OSBA with a copy of their contract with the SBE sub-consultant or any other related documentation upon request.
6. After contract award, the successful CONSULTANT will only be permitted to replace a certified SBE subcontractor who is unwilling or unable to perform. Such substitution must be done with other certified SBEs in order to maintain the proposed SBE percentages submitted with the proposal. Requests for substitutions must be submitted to the department issuing the Request for Proposal and the OSBA.

7. The CONSULTANT understands that s/he is prohibited from making any agreements with the SBE in which the SBE promises not to provide sub consultant quotations to other proposers or potential proposers.
8. The CONSULTANT agrees to maintain all relevant records and information necessary to document compliance with the Palm Beach County Code and will allow the COUNTY to inspect such records.

ARTICLE 11 - FEDERAL AND STATE TAX

The COUNTY is exempt from payment of Florida State Sales and Use Taxes. The COUNTY will provide an exemption certificate submitted by the CONSULTANT. The CONSULTANT shall not be exempted from paying sales tax to its suppliers for materials used to fulfill contractual obligations with the COUNTY, nor is the CONSULTANT authorized to use the COUNTY's Tax Exemption Number in securing such materials.

The CONSULTANT shall be responsible for payment of its own and its share of its employees' payroll, payroll taxes, and benefits with respect to this Contract.

ARTICLE 12 - AVAILABILITY OF FUNDS

The COUNTY's performance and obligation to pay under this Contract is contingent upon an annual appropriation for its purpose by the Board of County Commissioners.

ARTICLE 13 - INSURANCE REQUIREMENTS

It shall be the responsibility of the CONSULTANT to provide initial evidence of the following minimum amounts of insurance coverage to Palm Beach County, c/o Purchasing Department, 50 South Military Trail, Suite 110, West Palm Beach, FL 33415, Attention: Lynn Clavette, Buyer. Subsequently, the CONSULTANT shall, during the term of the Contract, and prior to each renewal thereof, provide such evidence to CertFocus at cert@certfocus.com or fax (877) 237-8560, which is Palm Beach County's insurance management system, prior to the expiration date of each and every insurance required herein.

The CONSULTANT shall, on a primary basis and at its sole expense, maintain in full force and effect, at all times during the life of this Contract, insurance coverages and limits (including endorsements) as described herein. Failure to maintain the required insurance will be considered default of the Contract. The requirements contained herein, as well as COUNTY's review or acceptance of insurance maintained by CONSULTANT, are not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by CONSULTANT under the Contract. CONSULTANT agrees to notify the COUNTY with at least ten (10) days prior notice of any cancellation, non-renewal or material change to the insurance coverages. Further, CONSULTANT shall agree that all insurance coverage required herein shall be provided by CONSULTANT to COUNTY on a primary basis.

- A. **Commercial General Liability:** CONSULTANT shall maintain Commercial General Liability at a limit of liability not less than **\$500,000** Each Occurrence. Coverage shall not contain any endorsement(s) excluding Contractual Liability or Cross Liability.
- B. **Business Auto Liability:** CONSULTANT shall maintain Business Auto Liability at a limit of liability not less than **\$500,000** Each Occurrence for all owned, non-owned, and hired automobiles. In the event CONSULTANT owns no automobiles, the Business Auto Liability requirement shall be amended allowing CONSULTANT to maintain only Hired & Non-Owned Auto Liability. If vehicles are acquired throughout the term of the contract, CONSULTANT agrees to purchase "Owned Auto" coverage as of the date of acquisition. This amended requirement may be satisfied by way of endorsement to the Commercial General Liability, or separate Business Auto coverage form.
- C. **Workers' Compensation Insurance & Employer's Liability:** CONSULTANT shall maintain Workers' Compensation & Employer's Liability in accordance with Florida Statute Chapter 440.
- D. **Professional Liability:** CONSULTANT shall maintain Professional Liability, or equivalent Errors & Omissions Liability, at a limit of liability not less than **\$1,000,000** Per Occurrence. When a self-insured retention (SIR) or deductible exceeds **\$10,000**, COUNTY reserves the right, but not the obligation, to review and request a copy of CONSULTANT's most recent annual report or audited financial statement. For policies written on a "Claims-Made" basis, CONSULTANT warrants the Retroactive Date equals or preceded the effective date of this Contract. In the event the policy is canceled, non-renewed, switched to an Occurrence Form, retroactive date advanced, or any other event triggering the right to purchase a Supplement Extended Reporting Period (SERP) during the life of this Contract, CONSULTANT shall purchase a SERP with a minimum reporting period not less than three (3) years. The requirement to purchase a SERP shall not relieve the CONSULTANT of the obligation to provide replacement coverage. The Certificate of Insurance providing evidence of the purchase of this coverage shall clearly indicate whether coverage is provided on an "occurrence" or "claims - made" form. If coverage is provided on a "claims - made" form the Certificate of Insurance must also clearly indicate the "retroactive date" of coverage.
- E. **Additional Insured Clause:** Except as to Business Auto, Workers' Compensation and Employer's Liability (and Professional Liability, when applicable) the Certificate(s) of Insurance shall clearly confirm that coverage required by the Contract has been endorsed to include Palm Beach County as an Additional Insured.
- F. **Waiver of Subrogation:** CONSULTANT hereby waives any and all rights of Subrogation against the COUNTY, its officers, employees and agents for each required policy. When required by the insurer, or should a policy condition not

permit an insured to enter into a pre-loss agreement to waive subrogation without an endorsement, then CONSULTANT shall notify the insurer and request the policy be endorsed with a Waiver of Transfer of Rights of Recovery Against Others, or its equivalent. This Waiver of Subrogation requirement shall not apply to any policy which includes a condition to the policy specifically prohibiting such an endorsement or voids coverage should CONSULTANT enter into such an agreement on a pre-loss basis.

- G. **Certificates of Insurance:** Within forty-eight (48) hours of the COUNTY's request to do so, the CONSULTANT shall deliver to the COUNTY via the Insurance Company/Agent a signed Certificate(s) of Insurance evidencing that all types and amounts of insurance coverages required by this Contract have been obtained and are in full force and effect. During the term of the Contract and prior to each subsequent renewal thereof, the CONSULTANT shall provide this evidence to CertFocus at cert@certfocus.com or fax (877) 237-8560, which is Palm Beach County's insurance management system, prior to the expiration date of each and every insurance required herein. Said Certificate(s) of Insurance shall, to the extent allowable by the insurer, include a minimum thirty (30) day endeavor to notify due to cancellation (10 days for nonpayment of premium) or non-renewal of coverage.
- H. **Umbrella or Excess Liability:** If necessary, CONSULTANT may satisfy the minimum limits required above for either Commercial General Liability, Business Auto Liability, and Employer's Liability coverage under Umbrella or Excess Liability. The Umbrella or Excess Liability shall have an Aggregate limit not less than the highest "Each Occurrence" limit for either Commercial General Liability, Business Auto Liability, or Employer's Liability. The COUNTY shall be specifically endorsed as an "Additional Insured" on the Umbrella or Excess Liability, unless the Certificate of Insurance notes the Umbrella or Excess Liability provides coverage on a "Follow-Form" basis.
- I. **Right to Revise or Reject:** COUNTY, by and through its Risk Management Department in cooperation with the contracting/monitoring department, reserves the right to review, modify, reject, or accept any required policies of insurance, including limits, coverages, or endorsements, herein from time to time throughout the term of this Contract. COUNTY reserves the right, but not the obligation, to review and reject any insurer providing coverage because of its poor financial condition or failure to operate legally.

ARTICLE 14 - INDEMNIFICATION

CONSULTANT shall protect, defend, reimburse, indemnify and hold COUNTY, its agents, employees and elected officials harmless from and against any and all claims, liability, loss, expense, cost, damages, or causes of action of every kind or character, including attorney's fees and costs, whether at trial or appellate levels or otherwise, arising during and as a result of their performance of the terms of this Contract or due to the acts or omissions of CONSULTANT.

ARTICLE 15 - SUCCESSORS AND ASSIGNS

The COUNTY and the CONSULTANT each binds itself and its partners, successors, executors, administrators and assigns to the other party of this Contract and to the partners, successors, executors, administrators and assigns of such other party, in respect to all covenants of this Contract. Except as above, neither the COUNTY nor the CONSULTANT shall assign, sublet, convey, or transfer its interest in this Contract, without the prior written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of the COUNTY, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the COUNTY and the CONSULTANT.

ARTICLE 16 - REMEDIES

This Contract shall be governed by the laws of the State of Florida. Any and all legal action necessary to enforce the Contract will be held in Palm Beach County. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder now or hereafter existing at law, or in equity, by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

No provision of this Contract is intended to, or shall be construed to, create any third party beneficiary or to provide any rights to any person or entity not a party to this Contract, including but not limited to any citizen or employees of the COUNTY and/or CONSULTANT.

ARTICLE 17 - CONFLICT OF INTEREST

The CONSULTANT represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance or services required hereunder, as provided for in Chapter 112, Part III, Florida Statutes and the Palm Beach County Code of Ethics. The CONSULTANT further represents that no person having any conflict of interest shall be employed for said performance or services.

The CONSULTANT shall promptly notify the COUNTY's representative, in writing, by certified mail, of all potential conflicts of interest for any prospective business association, interest or other circumstance which may influence, or appear to influence, the CONSULTANT's judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that the CONSULTANT may undertake and request an opinion of the COUNTY as to whether the association, interest or circumstance would, in the opinion of the COUNTY, constitute a conflict of interest if entered into by the CONSULTANT. The COUNTY agrees to notify the CONSULTANT of its opinion by certified mail within thirty (30) days of receipt of notification by the CONSULTANT. If, in the opinion of the COUNTY, the prospective business association, interest or

circumstance would not constitute a conflict of interest by the CONSULTANT, the COUNTY shall so state in the notification and the CONSULTANT shall, at its option, enter into said association, interest or circumstance and it shall be deemed not in conflict of interest with respect to services provided to the COUNTY by the CONSULTANT under the terms of this Contract.

ARTICLE 18 - EXCUSABLE DELAYS

The CONSULTANT shall not be considered in default by reason of any failure in performance if such failure arises out of causes reasonably beyond the control of the CONSULTANT, or its subcontractor(s), and without their fault or negligence. Such causes include, but are not limited to: acts of God; force majeure; natural or public health emergencies; labor disputes; freight embargoes; and abnormally severe and unusual weather conditions.

Upon the CONSULTANT's request, the COUNTY shall consider the facts and extent of any failure to perform the work; and, if the CONSULTANT's failure to perform was without it or its subcontractors' fault or negligence, the Contract Schedule and/or any other affected provision of this Contract shall be revised accordingly, subject to the COUNTY's rights to change, terminate, or stop any or all of the work at any time.

ARTICLE 19 - ARREARS

The CONSULTANT shall not pledge the COUNTY's credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness. The CONSULTANT further warrants and represents that it has no obligation or indebtedness that would impair its ability to fulfill the terms of this Contract.

ARTICLE 20 - DISCLOSURE AND OWNERSHIP OF DOCUMENTS

The CONSULTANT shall deliver to the COUNTY's representative for approval and acceptance, and before being eligible for final payment of any amounts due, all documents and materials prepared by and for the COUNTY under this Contract.

To the extent allowed by Chapter 119, Florida Statutes, all written and oral information not in the public domain or not previously known, and all information and data obtained, developed, or supplied by the COUNTY, or at its expense, will be kept confidential by the CONSULTANT and will not be disclosed to any other party, directly or indirectly, without the COUNTY's prior written consent, unless required by a lawful court order. All drawings, maps, sketches, programs, data bases, reports and other data developed or purchased under this Contract for the COUNTY, or at the COUNTY's expense, shall be and remain the COUNTY's property and may be reproduced and reused at the discretion of the COUNTY.

All covenants, agreements, representations and warranties made herein, or otherwise made in writing by any party pursuant hereto, including but not limited to any representations made herein relating to disclosure or ownership of documents, shall survive the execution and delivery of this Contract and the consummation of the transactions contemplated hereby.

ARTICLE 21 - INDEPENDENT CONSULTANT RELATIONSHIP

The CONSULTANT is, and shall be, in the performance of all work, services, and activities under this Contract, an Independent Contractor and not an employee, agent, or servant of the COUNTY. All persons engaged in any of the work or services performed pursuant to this Contract shall at all times, and in all places, be subject to the CONSULTANT's sole direction, supervision, and control. The CONSULTANT shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the CONSULTANT's relationship, and the relationship of its employees, to the COUNTY shall be that of an Independent Contractor and not as employees or agents of the COUNTY.

The CONSULTANT does not have the power or authority to bind the COUNTY in any promise, agreement, or representation other than specifically provided for in this Contract.

ARTICLE 22 - CONTINGENT FEE

The CONSULTANT warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONSULTANT, to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the CONSULTANT, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Contract.

ARTICLE 23 - PUBLIC RECORDS, ACCESS AND AUDITS

The CONSULTANT shall maintain records related to all charges, expenses, and costs incurred in estimating and performing the work for at least three (3) years after completion or termination of this Contract. The COUNTY shall have access to such records as required in this section for the purpose of inspection or audit during normal business hours, at the CONSULTANT's place of business.

Notwithstanding anything herein to the contrary, as provided under Section 119.0701, F.S., where the CONSULTANT / CONSULTANT: **(i) provides a service and (ii) acts on behalf of the COUNTY as provided under Section 119.011(2) F.S.**, the CONSULTANT / CONSULTANT is required to:

- 1) maintain public records that ordinarily and necessarily would be required by the COUNTY in order to perform the service;
- 2) provide the public with access to public records on the same terms and conditions that the COUNTY would provide the records and at a cost that does not exceed the cost provided by Florida law;
- 3) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law; and
- 4) meet all requirements for retaining public records and transfer, at no cost, to the COUNTY all public records in possession of the CONTRACTOR upon termination of the contract and destroy any duplicate public records that are

exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the COUNTY in a format that is compatible with the information technology systems of the COUNTY.

Failure of the CONSULTANT to comply with these requirements shall be a material breach of this Contract.

ARTICLE 24 - NONDISCRIMINATION

The CONSULTANT warrants and represents that all of its employees are treated equally during employment without regard to race, color, religion, disability, sex, age, national origin, ancestry, marital status, familial status, sexual orientation, or gender identity and expression.

ARTICLE 25 - AUTHORITY TO PRACTICE

The CONSULTANT hereby represents and warrants that it has, and will continue to maintain, all licenses and approvals required to conduct its business; and, that it will, at all times, conduct its business activities in a reputable manner. Proof of such licenses and approvals shall be submitted to the COUNTY's representative upon request.

ARTICLE 26 - SEVERABILITY

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

ARTICLE 27 - PUBLIC ENTITY CRIMES

As provided in F.S. 287.132-133, by entering into this Contract or performing any work in furtherance hereof, the CONSULTANT certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the convicted vendor list maintained by the State of Florida Department of Management Services within the thirty-six (36) months immediately preceding the date hereof. This notice is required by F.S. 287.133(3)(a).

ARTICLE 28 - SCRUTINIZED COMPANIES (when contract value is greater than \$1 million)

As provided in F.S. 287.135, by entering into this Contract or performing any work in furtherance hereof, the CONSULTANT certifies that it, its affiliates, suppliers, subcontractors and consultants who will perform hereunder, have not been placed on the Scrutinized Companies With Activities in Sudan List or Scrutinized Companies With Activities in The Iran Petroleum Energy Sector List created pursuant to F.S. 215.473.

If the COUNTY determines, using credible information available to the public, that a false certification has been submitted by CONSULTANT, this Contract may be terminated and a civil penalty equal to the greater of \$2 million or twice the amount of this Contract shall be imposed, pursuant to F.S. 287.135.

ARTICLE 29 - MODIFICATIONS OF WORK

The COUNTY reserves the right to make changes in Scope of Work, including alterations, reductions therein, or additions thereto. Upon receipt by the CONSULTANT of the COUNTY's notification of a contemplated change, the CONSULTANT shall, in writing: (1) provide a detailed estimate for the increase or decrease in cost due to the contemplated change; (2) notify the COUNTY of any estimated change in the completion date; and (3) advise the COUNTY if the contemplated change shall affect the CONSULTANT's ability to meet the completion dates or schedules of this Contract.

If the COUNTY so instructs, in writing, the CONSULTANT shall suspend work on that portion of the Scope of Work affected by a contemplated change, pending the COUNTY's decision to proceed with the change.

If the COUNTY elects to make the change, the COUNTY shall initiate a Contract Amendment, and the CONSULTANT shall not commence work on any such change until such written amendment is signed by the CONSULTANT and approved and executed on behalf of Palm Beach County.

ARTICLE 30 - NOTICE

All notices required in this Contract shall be sent by certified mail (return receipt requested), hand delivered, or sent by other delivery service requiring signed acceptance. If sent to the COUNTY, notices shall be addressed to:

Kathleen M. Scarlett, Director of
Purchasing, Palm Beach County
50 South Military Trail, Suite 110
West Palm Beach, FL 33415

With a copy to:

Craig C. Williams, Assistant Director
of Finance and Administration
Water Utilities Department
Palm Beach County
8100 Forest Hill Boulevard
P.O. Box 16097
West Palm Beach, FL 33416

If sent to the CONSULTANT, notices shall be addressed to:

ARTICLE 31 - ENTIRETY OF CONTRACTUAL AGREEMENT

The COUNTY and the CONSULTANT agree that this Contract sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms, and conditions contained in the Contract may be added to, modified, superseded, or otherwise altered, except by written instrument executed by the parties hereto in accordance with Article **Error! Reference source not found.** - Modifications of Work.

ARTICLE 32 - REGULATIONS; LICENSING REQUIREMENTS:

The CONSULTANT shall comply with all laws, ordinances and regulations applicable to the services contemplated herein, to include those applicable to conflict of interest and collusion. CONSULTANT is presumed to be familiar with all federal, state and local laws, ordinances, codes and regulations that may in any way affect the services offered.

THE REST OF THIS PAGE LEFT BLANK INTENTIONALL

IN WITNESS WHEREOF, the Director of Purchasing of Palm Beach County, Florida, on behalf of the COUNTY, and the CONSULTANT have executed this Contract on the day and year above written.

PALM BEACH COUNTY, FLORIDA FOR ITS
BOARD OF COUNTY COMMISSIONERS
BY KATHLEEN M. SCARLETT
DIRECTOR OF PURCHASING

Kathleen M. Scarlett, Director

WITNESSES:

CONSULTANT:

Signature

Company Name

Name (type or print)

BY:

Signature

Signature

Typed Name

Name (type or print)

Title

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

By _____
County Attorney

EXHIBIT A
SCOPE OF WORK/SERVICES
Contract No. 14-013/LAC
(To be completed upon Award of Contract)

SECTION 6 APPENDICES

- APPENDIX A - PRICE PROPOSAL PAGES
- APPENDIX B - BUSINESS INFORMATION
- APPENDIX C - SBE SCHEDULES 1, 2, 3(A), & 4
- APPENDIX D - DRUG-FREE WORKPLACE CERTIFICATION

**APPENDIX A
PRICE PROPOSAL PAGES
RFP NO. 14-013/LAC**

Page 1 of 2

The following pricing is submitted as the all inclusive pricing to provide the Water Utilities Department with Financial Consulting Services in accordance with the Requirements/Scope of Work/Services set forth in this RFP document.

Hourly Rate: The payment for financial consulting services work performed shall be compensated on an hourly basis at the following rate:

Hourly Rate: \$ _____

The Proposer certifies by signature below the following:

- a. He/she has legally made this offer in accordance with all requirements of this RFP No. 14-013/LAC and shall, if successful Contractor, execute a contract with Palm Beach County.
- b. This Proposal is submitted without prior understanding, agreement, or connection with any corporation, firm, or person submitting a Proposal for the same materials, services, and supplies and is, in all respects, fair and without collusion or fraud.
- c. This Proposal is current, accurate, complete, and is presented to the County for the performance of this contract in accordance with all the requirements as stated in this RFP.
- d. The financial stability to fully perform the terms and conditions as specified herein. the County reserves the right to request financial information from the proposer at any time during the solicitation process and in any form deemed necessary by the County.

**APPENDIX A
PRICE PROPOSAL PAGES
RFP NO. 14-013/LAC**

Page 2 of 2

IMPORTANT:

FAILURE TO SUBMIT THESE PAGES, INCLUDING ALL REQUIRED INFORMATION AND SIGNATURES, WILL BE CAUSE FOR "IMMEDIATE REJECTION" OF THE ENTIRE PROPOSAL RESPONSE.

NAME (PRINT): _____

TITLE: _____

COMPANY: _____

ADDRESS: _____

CITY/STATE/ZIP: _____

TELEPHONE NO. _____

SIGNATURE: _____

Please affix corporate seal or have proposal notarized.

Notary-Full Name

(Notary Expiration & Seal)

Date: _____

OR:

(Corporation seal)

**APPENDIX B
BUSINESS INFORMATION
RFP NO. 14-013/LAC**

Full Legal Name of Entity: _____
(Exactly as it is to appear on the Contract/Agreement)

Entity Address: _____

Telephone Number: (____) _____ Fax Number: (____) _____

Form of Entity

- ☐ Corporation
- ☐ Limited Liability Company
- ☐ Partnership, General
- ☐ Partnership, Limited
- ☐ Joint Venture
- ☐ Sole Proprietorship

Federal I.D. Number: _____

(1) If Proposer is a subsidiary, state name of parent company.

Caution: All information provided herein must be as to Proposer (subsidiary) and not as to parent company.

(2) Is Entity registered to do business in the State of Florida? Yes ☐ No ☐

If **yes** to the above, as of what date? _____

If not presently registered with the Division of Corporations to do business in the State of Florida as either a Florida or foreign corporation, Proposer acknowledges, by signing below, that if it is the Awardee it will register with the State of Florida prior to the effective date of the contract with Palm Beach County.

SIGNATURE: _____

NAME (PRINT): _____

TITLE: _____

COMPANY: _____

APPENDIX C
SBE SCHEDULES 1, 2, 3(A), & 4
RFP NO. 14-013/LAC

SCHEDULE 1

LIST OF PROPOSED SBE-M/WBE PRIME AND/OR SUBCONTRACTOR PARTICIPATION

PROJECT NAME OR BID NAME: _____ PROJECT NO. OR BID NO.: _____
 NAME OF PRIME BIDDER: _____ ADDRESS: _____
 CONTACT PERSON: _____ PHONE NO.: _____ FAX NO.: _____
 BID OPENING DATE: _____ USER DEPARTMENT: _____

THIS DOCUMENT IS TO BE COMPLETED BY THE PRIME CONTRACTOR AND SUBMITTED WITH BID PACKET. PLEASE LIST THE NAME, CONTACT INFORMATION AND DOLLAR AMOUNT OR PERCENTAGE OF WORK TO BE COMPLETED BY ALL SBE -M/WBE SUBCONTRACTORS ON THIS PROJECT. IF THE PRIME IS AN SBE-M/WBE, PLEASE ALSO LIST THE NAME, CONTACT INFORMATION AND DOLLAR AMOUNT OR PERCENTAGE OF WORK TO BE COMPLETED BY THE PRIME ON THIS PROJECT. THE PRIME AFFIRMS THAT IT WILL MONITOR THE SBES LISTED TO ENSURE THE SBES PERFORM THE WORK WITH ITS OWN FORCES.

Name, Address and Phone Number	(Check one or both Categories)		DOLLAR AMOUNT OR PERCENTAGE OF WORK			
	M/WBE	SBE	Black	Hispanic	Women	Caucasian Other (Please Specify)
1.	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____	_____
2.	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____	_____
3.	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____	_____
4.	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____	_____
5.	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____	_____

(Please use additional sheets if necessary)

Total

Total Bid Price \$ _____

Total SBE-M/WBE Participation Dollar Amount or Percentage of Work _____

I hereby certify that the above information accurate to the best of my knowledge: _____

Signature

Title

- Note:
1. The amount listed on this form for a subcontractor must be supported by price or percentage listed on the signed Schedule 2 or signed proposal in order to be counted toward goal attainment.
 2. Firms may be certified by Palm Beach County as an SBE and/or and M/WBE. If firms are certified as both an SBE and M/WBE, please indicate the dollar amount or percentage under the appropriate category.
 3. M/WBE information is being collected for tracking purposes only.

Revised 9/7/2011

**OSBA SCHEDULE 2
LETTER OF INTENT TO PERFORM AS AN SBE-M/WBE SUBCONTRACTOR**

This document must be completed by the SBE-M/WBE Subcontractor and submitted with bid packet. Specify in detail, the particular work items to be performed and the dollar amount and/or percentage for each work item. SBE credit will only be given for items which the SBE-M/WBE Subcontractor are SBE certified to perform. Failure to properly complete Schedule 2 may result in your SBE participation not being counted.

PROJECT NUMBER: _____ PROJECT NAME: _____

TO: _____
(Name of Prime Bidder)

The undersigned is certified by Palm Beach County as a - (check one or more, as applicable):

Small Business Enterprise _____ Minority Business Enterprise _____

Black _____ Hispanic _____ Women _____ Caucasian _____ Other (Please Specify) _____

Date of Palm Beach County Certification: _____

The undersigned is prepared to perform the following described work in connection with the above project.
Additional Sheets May Be Used As Necessary

Line Item/ Lot No.	Item Description	Qty/Units	Unit Price	Total Price/ Percentage
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

at the following price or percentage _____
(Subcontractor's quote)

and will enter into a formal agreement for work with you conditioned upon your execution of a contract with Palm Beach County.

If undersigned intends to sub-subcontract any portion of this job to a certified SBE or a non-SBE subcontractor, please list the name of that subcontractor and the amount below.

Price or Percentage _____
(Name of Subcontractor)

The Prime affirms that it will monitor the SBE's listed to ensure the SBE's perform the work with its own forces. The undersigned subcontractor affirms that it has the resources necessary to perform the work listed without subcontracting to a non-certified SBE or any other certified SBE subcontractors except as noted above.

The undersigned subcontractor understands that the provision of this form to Prime Bidder does not prevent Subcontractor from providing quotations to other bidders.

(Print name of SBE-M/WBE Subcontractor)

By: _____
(Signature)

(Print name/title of person executing on behalf
of SBE-M/WBE Subcontractor)

Revised 10/11/2011

Date: _____

**OSBA Schedule 3(A)
PROFESSIONAL SERVICES ACTIVITY REPORT**

Project No.: _____
Task Authorization No: _____

REPORTING PERIOD: _____

Prime Consultant Address: _____
City/State: _____ Zip _____
Contact Person: _____ Phone # _____
Contract Name: _____
Contract Term: _____ Contract Amount \$ _____
Total Percentage performed by the Prime's Firm: _____ SBE-M/WBE Firm: _____
Service Type: Architectural _____ Engineering _____ Surveying _____
Other (Specify) _____
Have Sub-Consultants completed work with its own workforce for this application?
Yes _____ No _____

Note: If yes, complete below:

SUB-CONSULTANTS

1. Firms Name: _____
Address/Tel: _____
Estimated Start Date: _____ Contract Amount: _____
SCOPE OF WORK: _____
Percentage/Hrs Completed: _____ Amount Paid To Date _____
2. Firm's Name: _____
Address//Tel: _____
Estimated Start Date: _____ Contract Amount: _____
SCOPE OF WORK: _____
Percentage/Hrs Completed: _____ Amount Paid To Date _____
3. Firm's Name: _____
Address/Tel: _____
Estimated Start Date: _____ Contract Amount _____
SCOPE OF WORK: _____
Percentage/Hrs Completed: _____ Amount Paid To Date _____

I certify that the above is true to the best of my knowledge

Signature/Title

Revised 9/7/2011

OSBA SCHEDULE 4 - SBE-M/WBE PAYMENT CERTIFICATION

The Prime Contractor is to submit Schedule 4 with its Monthly Payment Request to Palm Beach County to reflect actual payments made to the SBE-M/WBE Subcontractor. The Prime Contractor is not to request signature from an SBE-M/WBE Subcontractor unless it has made a payment to the SBE-M/WBE Subcontractor. The SBE-M/WBE Subcontractor is not to complete and sign this form unless it has received a payment from the Prime Contractor for services actually performed by the SBE-M/WBE Subcontractor. A separate Schedule 4 is required for each SBE-M/WBE Subcontractor payment.

This is to certify that _____ received
(SBE or M/WBE Subcontractor Name)

(Monthly) or (Final) payment of \$ _____ . _____

On _____ - _____ - _____ from _____
MM DD YYYY (Prime Contractor Name)

For labor and/or materials used on _____ / _____
(Project Name) (Work Order)

DEPT.: _____ PROJECT NO.: _____

PRIME CONTRACTOR VENDOR CODE: _____

SBE OR M/WBE SUBCONTRACTOR VENDOR CODE: _____

=====

If the SBE Subcontractor intends to disburse any funds associated with this payment to any Subcontractor for labor provided on this project, please provide the following information:

*Subcontractor Name: _____ Amount to be paid: _____

*Note: If the subcontractor listed in this section is an SBE or M/WBE a separate schedule 4 is required to verify payment.

=====

By: _____
(Signature of Subcontractor) (Print Name & Title of Person executing on behalf of Subcontractor)

STATE OF FLORIDA
COUNTY OF _____

Sworn to and subscribed before me this _____ day of _____, 20_____

By: _____

Notary Public, State of Florida

Print, Type or Stamp Commissioned Name of Notary

Personally Known _____ OR Produced Identification _____ Type of Identification _____

APPENDIX D
DRUG-FREE WORKPLACE CERTIFICATION
RFP NO. 14-013/LAC

IDENTICAL TIE PROPOSALS - In accordance with Section 287.087, F.S., a preference will be given to vendors submitting with their proposals the following certification that they have implemented a drug-free workplace program which meets the requirements of Section 287.087; provided, however, that any preference given pursuant to Section 287.087, shall be made in conformity with the requirements of the Palm Beach County Code, Chapter 2, Article III, Sections 2-80.21 through 2-80.34. In the event tie proposals are received from vendors who have not submitted with their proposals a completed Drug-Free Workplace Certification form, the award will be made in accordance with Palm Beach County's purchasing procedures pertaining to tie proposals.

This Drug-Free Workplace Certification form must be executed and returned with the attached proposal, and received on or before time of proposal opening to be considered. The failure to execute and/or return this certification shall not cause any proposal to be deemed non-responsive.

Whenever two (2) or more proposals which are equal with respect to price, quality, and service are received by Palm Beach County for the procurement of commodities or contractual services, a proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

- (1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
- (2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
- (3) Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in number (1).
- (4) In the statement specified in number (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893, Florida Statutes, or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
- (5) Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
- (6) Make a good faith effort to continue to maintain a drug-free workplace through implementation Section 287.087, Florida Statutes.

THIS CERTIFICATION is submitted by _____ the
(Individual's Name)
_____ of _____
(Title/Position with Company/Vendor) (Name of Company/Vendor)

who does hereby certify that said Company/Vendor has implemented a drug-free workplace program which meets the requirements of Section 287.087, Florida Statutes, which are identified in numbers (1) through (6) above.

Signature

Date

AMENDMENT No. 1

DATED: February 21, 2014

Palm Beach County Purchasing Department
50 South Military Trail, Suite 110, West Palm Beach, FL 33415

RFP No. 14-013/LAC

Title: Water Utilities Financial Consulting Services

Request for Proposal Due Date: March 5, 2014

This Amendment is issued to provide additional information and clarification to the RFP document:

A. Questions received from NorthPoint Consulting Group and the Water Utilities Department responses:

Q.1. May my tax returns be e-mail directly to you by my accountant?

A.1. No, all items required to be submitted with your proposal must be submitted by you as a part of your sealed proposal in accordance with section 1.6 of the RFP. Electronic copies will not be accepted.

Q.2. Are your books kept according to a uniform system of documents?

A.2. Yes. Water Utilities operates under a uniform system of accounts.
(see Attachment No. 1 to this Amendment, Expenditure Chart of Accounts)

Q.3. What is the budget for the engagement?

A.3. The budget for the work required to complete the scope of work in RFP 14-013/LAC is not to exceed \$150,000.

Q.4. Are there separate accounts for each service such as Water, Waste Water, etc and are there separate financial statements for each of the services?

A.4. There are no separate accounts or financial statements for each service provided.

Q.5. How are impact fees collected and are they broken down by type of service?

A.5. Impact Fees are collected on a fixed amount per equivalent residential connection collected by the Water Utility Department. Impact Fees are collected on new connections to the system. Impact Fees are broken down by the type of service (Water, Sewer, Reclaimed, etc.).

B. Question received from Burton & Associates and the Purchasing Department's response:

Q.1. Appendix A - Price Proposals Pages indicates filling in an Hourly Rate for the services to be performed on the project. However, Section 3.7 - Price Proposal Information indicates that "the proposer shall indicate the amount of money to be paid by the County during the contract term." Can you please clarify exactly what should be included in the proposal in regards to pricing?

A.1. The pricing should be hourly as stated on the Price Proposal Pages, Appendix A.

Q.2. SBE Participation - We are not an SBE certified firm and we do not currently have any SBE sub-consultants on our project team. Do we need to complete any forms indicating this? Will we be penalized for not having any participation (aside from not earning the possible 10 points)?

A.2. SBE forms are not required to be submitted unless you are proposing to use SBE participation through either a prime contractor or subcontractor. You will not be penalized for not utilizing SBE participation, although utilizing it is encouraged. However, as you've stated, you will not be eligible to receive evaluation points if SBE's are not used.

All changes addressed in this Amendment No. 1 shall be incorporated into RFP No. 14-013/LAC and the final contract. All other terms and conditions of the RFP remain the same and unchanged.

NOTE: Please acknowledge receipt of this Amendment No. 1 by signing below and returning this page with your Proposal Response. Each Amendment to the RFP shall be signed by an authorized agent and submitted with the Proposal or the Proposal shall be deemed non-responsive.



Donna Pagel, Purchasing Manager

ACKNOWLEDGMENT:

COMPANY NAME

SIGNATURE

DATE

**Attachment No. 1
to Amendment No. 1
Expenditure Chart of Accounts
(69 pages)**

Expenditure Chart of Accounts

EXPENDITURE CHART OF ACCOUNTS FY 2015

Expenditures

The term "expenditure" denotes the cost of goods delivered or services rendered, including expenses, capital outlays, and the provisions for debt retirement.

Note: When scanning the Object Table certain object codes are preceded by an asterisk (i.e., *3110 Cremation Services). Objects preceded by an asterisk are not to be used. Other object codes are followed by an asterisk (i.e., 3415* Data Processing - County). Objects followed by an asterisk indicate that sub-object codes are used with this object code.

The following expenditure roll ups can be found in the financial system in the respective tables.

XX	=	Object Category	(OCAT)
XXX	=	Object Class	(OCLS)
XXXX	=	Object Code	(OBJ)

10 Personal Services

Expense for salaries, wages, and related employee benefits provided for all persons employed by the local unit of government whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Worker's Compensation and Unemployment Compensation Insurance.

100 Personal Services - Charge Off/Indirect

1010 Personal Services Constitutional Officer Year End
Finance Department use only.

1070 Charge Off-Personal Services

1080 Personal Services-Indirect

Overhead costs incurred relating to personal services that have been transferred from another cost center, based on the total number of hours worked. Excludes regular personal services included in object classes 110, 120 and 130. The 1070 and 1080 objects must be used together in budgeting and in actual posting of charges. The 1070 object is a negative expenditure object and must be balanced by use of object 1080 as the receiving object.

1089 Personal Services-Interdepartmental Billing

EXPENDITURE CHART OF ACCOUNTS FY 2015

110 Executive Salaries

Includes elected officials and top level management positions. (For constitutional officers, include the officer's salary only.) Also include special qualification salary for elected officials, if earned. (Reference Chapter 145, Florida Statutes.)

1101 Salaries Executive

1102 Salaries Executive Constitutional Officer Year End
Finance Department use only.

120 Regular Salaries and Wages

Employees who are or will be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who make up the regular work force. If under the State Retirement System, include employees whose expected duration of employment is 4 or more consecutive months in a 12 month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements.

1201 Salaries & Wages Regular

1202 Salaries & Wages Regular Constitutional Officer Year End
Finance Department use only.

1203 Salaries & Wages Seasonal

1210 Sick Time

1211 Other Absences
Palm Tran Inc. employees use only.

1212 Other Benefits
Palm Tran Inc. employees use only.

1213 Annual Leave

1270 Salaries & Wages-Charge Off

1280 Salaries & Wages-Indirect

Overhead costs incurred relating to personal services that have been transferred from another cost center, based on the total number of hours worked. The 1270 and 1280 objects must be used together in budgeting and in actual posting of charges. The 1270 object is a negative expenditure object and must be balanced by use of object 1280 as the receiving object.

130 Other Salaries and Wages

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force and who are filling positions having a temporary duration, usually less than 4 consecutive months in a 12 month period.

EXPENDITURE CHART OF ACCOUNTS FY 2015

- 1301 Salaries & Wages Non-Frs. Employees**
- 1302 Salaries & Wages Other Constitutional Officer Year End**
Finance Department use only.

140 Overtime

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement.

- 1401 Salaries & Wages Overtime**
- 1402 Salaries & Wages Overtime Constitutional Officer Year End**
Finance Department use only.

150 Special Pay

Includes compensation paid to employees for which no contributions shall be required and no benefits shall be paid under the provisions of the Florida Retirement System or any local government retirement system. This includes incentive pay for law enforcement officers and firefighters. (Reference: Section 943.22(2)(e), FS. - Law Enforcement and Correctional Officers; and Section 633.382(5)(c), FS. - Firefighters.)

- 1501 Wages-Special-No FRS Contributions**
Primarily used for cell phone stipend
- 1502 Wages-Special Pay-No FRS Constitutional Officer Year End**
Finance Department use only.
- 1504 Wages-Union Sick Pay-No FRS Contributions**
Annual payment for any unused sick leave. (CWA Union employees only.)
- 1506 Wages-Fire Suppression-No FRS Contributions**
Educational incentive program.
- 1507 Disability Payments F/R No FRS**
Payments made under the F/R Union disability program.

20 Personal Services

210 FICA Taxes

Social Security matching.

- 2101 Fica-Taxes**

EXPENDITURE CHART OF ACCOUNTS FY 2015

Employer's match for the tax for old age, survivors and disability insurance.

2102 Fica-Taxes Constitutional Officer Year End
Finance Department use only.

2105 Fica Medicare
Employer's match for the tax for hospital insurance under Medicare.

2170 Fica-Charge Off

2180 Fica-Indirect

Overhead costs incurred relating to FICA that have been transferred from another cost center, based on the total number of hours worked. The 2170 and 2180 objects must be used together in budgeting and in actual posting of charges. The 2170 object is a negative expenditure object and must be balanced by use of object 2180 as the receiving object.

220 Retirement Contributions

Amounts contributed to a retirement fund.

2201 Retirement Contributions-FRS

2204 Retirement Contributions Sr Management Opt Out

2205 Retirement Contributions-Palm Tran

2206 Retirement Contributions-Supp Health Ins Palm Tran Retirees

2210 Retirement Contributions-Lantana Fire

2211 Retirement Contributions-Royal Palm Fire

2212 Retirement Contributions-Lake Worth Fire Rescue

2251 Retirement Contributions - Constitutional Officer Year End
Finance Department use only.

2252 Retirement Contributions - Employee - Constitutional Officer Year End
Finance Department use only.

2270 Retirement Contributions-Charge Off

2280 Retirement Contributions-Indirect

Overhead costs incurred relating to Retirement Contributions that have been transferred from another cost center, based on the total number of hours worked. The 2270 and 2280 objects must be used together in budgeting and in actual posting of charges. The 2270 object is a negative expenditure object and must be balanced by use of object 2280 as the receiving object.

230 Life and Health Insurance

Includes life and health insurance premiums and benefits paid for employees.

EXPENDITURE CHART OF ACCOUNTS FY 2015

2301 Insurance-Life & Health

2302 Insurance-Life & Health Constitutional Officer Year End

Finance Department use only.

2303 Disability Insurance

Disability insurance premiums paid on behalf of CWA Union employees.

2309 Health Insurance Flexible Spend Administration

2370 Insurance Life & Health-Charge Off

2380 Insurance Life & Health-Indirect

Overhead costs incurred relating to Insurance - Life & Health that have been transferred from another cost center, based on the total number of hours worked. The 2370 and 2380 objects must be used together in budgeting and in actual posting of charges. The 2370 object is a negative expenditure object and must be balanced by use of object 2380 as the receiving object.

240 Workers' Compensation

Premiums and benefits paid for Workers' compensation insurance.

2401 Workers' Compensation

2402 Workers' Comp Constitutional Officer Year End

Finance Department use only.

2470 Insurance - Workers Comp Charge Off

2480 Insurance - Workers' Compensation-Indirect

Overhead costs incurred relating to Insurance - Workers' Compensation that have been transferred from another cost center, based on the total number of hours worked. The 2470 and 2480 objects must be used together in budgeting and in actual posting of charges. The 2470 object is a negative expenditure object and must be balanced by use of object 2480 as the receiving object.

250 Unemployment Compensation

Amounts contributed to the unemployment compensation fund.

2501 Unemployment Compensation - State

2502 Unemployment Compensation - Federal

Amounts currently contributed on behalf of certain Transportation Authority employees.

2509 Unemployment Compensation Constitutional Officer Year End

Finance Department use only.

EXPENDITURE CHART OF ACCOUNTS FY 2015

2570 Unemployment Compensation - Charge Off

2580 Unemployment Compensation - Indirect

Overhead costs incurred relating to Unemployment Compensation that have been transferred from another cost center, based on the total number of hours worked. The 2570 and 2580 objects must be used together in budgeting and in actual posting of charges. The 2570 object is a negative expenditure object and must be balanced by use of object 2580 as the receiving object.

260 Other Personal Services

2601 Other Personal Services Constitutional Officer Year End
Finance Department use only.

30 Operating Expenses

Includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlay.

300 Operating Expenses - Charge Off/Indirect

3010 Operating Expense Constitutional Officer Year End
Finance Department use only.

3070 Operating Expense-Charge Off

3080 Operating Expense-Indirect

Overhead costs incurred relating to operating expenses that have been transferred from another cost center, based on the total number of hours worked. The 3070 and 3080 objects must be used together in budgeting and in actual posting of charges. The 3070 object is a negative expenditure object and must be balanced by use of object 3080 as the receiving object.

310 Professional Services

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Also include fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

3101 Professional Services - Other
Includes professional services not otherwise classified.

3103 Medical/Health Care Services

EXPENDITURE CHART OF ACCOUNTS FY 2015

Payments for services provided by medical personnel, usually on a contract basis. The cost of providing care, treatment and control of human illness to the injured and handicapped.

- 3104 Physical/Hospital Emergency Assistance Service**
Payment for services supplied in a hospital by a private practitioner to a patient who is medically indigent, or patients verified as eligible for clinical services at the time of admission, for acute illness or injury.
- 3105 Hospital Service For Indigent**
Payments to hospitals providing medical services to individuals who are financially disabled and have no medical insurance.
- 3106 Medicaid-Hospital**
Payments to HRS representing the County's pro rata share of actual disbursements made to hospitals as Medicaid service providers.
- 3107 Medicaid-Nursing Homes**
Payments to HRS representing the County's pro rata share of actual disbursements made to nursing homes as Medicaid service providers.
- 3108 Out-Patient Care-Indigent**
Payments for medical services provided to individuals, on an out-patient basis, who are financially disabled and have no medical insurance.
- 3109 Medical Examiner Services**
Payments to the Medical Examiner to provide required autopsies, cremation approvals, crime scene investigations and non-crime scene death investigations. (Reference Chapter 406, FS., and Medical Examiner contract.)
- 3112 Hospital & Other Institutional Care**
Charges for such items as out-patient care, in-patient care, lab work, etc., that are paid directly to hospitals.
- 3113 In Home Health Care**
Charges for public health services, specifically visiting sick persons in the community.
- 3114 Trauma Care-Indigent**
- 3115 Trauma**
- 3116 Outpatient Services**
- 3118 Dental Services**
- 3120 Engineering Services**
Payments for services provided by an outside professional engineering firm.

EXPENDITURE CHART OF ACCOUNTS FY 2015

- 3121 Engineering Services-Internal**
 - 3123 Court Appointed Attorneys**
Payments to attorneys who are officially named by the court to represent indigent defendants in court cases.
 - 3124 Legal Services-County Attorney**
Charges for professional services provided by the County Attorney.
 - 3125 Legal Services - Outside**
Charges for outside professional legal services, including those services associated with the issuance of bonds.
 - 3126 Interpreter Services**
Payments to individuals who serve as interpreters during governmental proceedings. Includes interpreters used during court proceedings.
 - 3127 Competency/Psychiatric Exam**
Charges for examinations or evaluations by clinical psychologists or psychiatrists to determine the capacity of an individual to function or develop in a particular way based on behavioral characteristics.
 - 3128 Investigative Service**
The cost to conduct an official inquiry.
 - 3129 Collection Agency Fees**
 - 3130 Appraisal Services**
 - 3133 Commissions on Bus Passes**
 - 3134 Administrative Services-County Administration**
 - 3135 Inspector General Services**
 - 3140 Consultant Services**
Charges for professional advice or services, including the cost to manage the affairs for a particular group or unit. Examples include charges for Blue Cross/Blue Shield PPO management, and Palm Tran bus operating management.
 - 3145 Court Appointed Receiver**
Payments to a Court-appointed receiver.
 - 3151 EDP Services Constitutional Officer Year End**
Finance Department use only.
 - 3153 Mapping Services Constitutional Officer Year End**
Finance Department use only.
 - 3154 Legal Services Constitutional Officer Year End**
-

EXPENDITURE CHART OF ACCOUNTS FY 2015

Finance Department use only.

3159 Other Professional Services Constitutional Officer Year End
Finance Department use only.

3161 Audio/Visual Services Channel 20
Charges for services provided by Channel 20.

3181 Administrative-Indirect

320 Accounting and Auditing

Generally includes all services received from independent certified public accountants.

3201 Audit Services

3203 Accounting & Consulting Services
Charges for professional services in the area of accounting.

330 Court Reporter Services

This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals and depositions.

3301 Court Reporter Services
Costs for a stenographer to record or transcribe a verbatim report of proceedings in an appeals court of law, to record or transcribe a verbatim report of testimony under oath (i.e., depositions), or to record a verbatim report in grand jury cases. Also includes related costs such as travel.

340 Other Contractual Services

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Do not include contracts or services which are defined under objects 31, 32, 33, 46, and 47. For Sheriffs, include costs incurred for the transporting of prisoners by commercial prisoner's transportation services.

3401 Other Contractual Services
Includes contractual services not otherwise classified. Examples include: veterinarian services; connection charges (i.e., payments, using CDBG funds, made on behalf of low and moderate income homeowners to tie into existing water and sewer systems); provision of public service activities (i.e., payments to agencies such as Urban League and Domestic Assault for providing public service activities under the CDBG Program); and other contractual services with a municipality (e.g., costs incurred by the Traffic Division for services provided to various municipalities).

3402 Extra Election Workers Expense

EXPENDITURE CHART OF ACCOUNTS FY 2015

Cost for additional workers on election night.

3403 Custodial Or Janitorial Services

Payments for the work performed to keep the premises of an office or other building clean.

3404 Temporary Services

Charges for temporary services contracts.

3405 Security Services

Charges for professional protection from injury or destruction.

3406 Airport Traffic Control-PBSO

Payments to the Sheriff's Department for law enforcement services at the Airport to provide vehicle and pedestrian control.

3407 Airport Special Security

Payments to the Sheriff's Department for law enforcement services at the Airport to guard against crime or attack within the Airport terminal.

3408 FAA/FBI/AAAE Fingerprint Costs

Payments for processing and checking of fingerprints through FBI data bases in the process of instituting employee background checks and security clearances.

3409 Member's Compensation

Payments to individuals for services rendered by members of various County Boards. Includes stipends.

3410 Contracted Lot Clearing

Payments to private companies for lot clearing of private property, or payments to cities for clearing and cleaning County property.

3411 Demolition

Charges for tearing down buildings and other structures.

3412 School Crossing Guards

Payments to municipalities based on an agreement with the County for reimbursement of costs incurred in the provision of school crossing guards at locations designated by the Sheriff as places to cross streets in the vicinity of public and private schools. (Reference Section 39.51 of the County Code of Laws and Ordinances.)

3413 ISS Enterprise Services

3414 ISS Professional Services

3416 Data Processing-Outside

Payment to outside vendors for data processing services.

EXPENDITURE CHART OF ACCOUNTS FY 2015

- 3419 Contracted Food**
Costs to provide food services.
- 3420 Contracted Fire Services**
Charges by the Fire-Rescue Department to provide fire service.
- 3421 Contractual Service-Training**
Payment to an outside source for training services as per contractual agreement.
- 3422 Contractual Services-Recreation**
Costs associated with a curriculum which includes exercises, sports or games. Specific costs include umpires' and instructors' fees.
- 3431 Laboratory Testing**
Charges for applying tests as a means of analysis or diagnosis.
- 3435 Contractual Services-Paving & Marking**
Charges for supplying and installing thermoplastic pavement markings and raised pavement markings.
- 3437 Rehabilitation Loans & Grants**
Loans for the assistance in restoring federally aided Community Development Block Grant (CDBG) areas, and those targeted by the State Home Program. CDBG loans involve the rehabilitation of existing structures while State Home Loans include the restoration of neighborhoods and may include new construction, landscaping, etc.
- 3438 Emergency Assistance - Rent**
Payments to tenants and/or landlords providing shelter for migrants, seasonal farm-workers or anyone experiencing monetary hardships.
- 3439 Emergency Assistance - Temporary Room & Board**
Payments for temporary room rentals for Human Services Division clients resulting from an unforeseen combination of financial circumstances.
- 3440 Sludge Removal and Disposal**
- 3457 Moving Expense-County Property**
Cost of moving County property from one location to another. Does not include relocation payments made to employees.
- 3499 Other Contractual Services Constitutional Officer Year End**
Finance Department use only.

EXPENDITURE CHART OF ACCOUNTS FY 2015

400 Travel and Per Diem

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

4001 Travel And Per Diem

Direct and incidental expenses associated with travel to seminars, conferences, etc. Includes expenses such as hotel costs, meal allowances, per diem, tolls, rental car charges, and taxi fares. Also includes mileage reimbursement for use of a private vehicle for the trip. Does not include conference or seminar registration fees.

4002 Travel/Per Diem Constitutional Officer Year End Finance Department use only.

4007 Travel-Mileage

Reimbursement for the use of private vehicles in the performance of official duties based on actual miles driven. Does not include use of private vehicles to travel to seminars, conferences, etc., or auto allowance payments.

4008 Travel-Auto Allowance

Payment of a fixed amount for certain positions using private vehicles not directly based on actual miles driven.

4080 Travel-Indirect

410 Communications Services

Telephone, telegraph, or other communications.

4101 Communications Services

Payment for telephone or telegraph services, including monthly service charges, or for any other form of communication services. Does not include long distance charges.

4102 Communications Services Constitutional Officer Year End Finance Department use only.

4103 Communications - Suncom-Toll

4104 Communications - Commercial-Toll

4120 Communications - Data Lines

4130 Communications - 800mhz Charges

To be used by Advantage customers of 0001-410-4150 800MHz Operations & Maintenance. (Airports, Palm Tran, Public Safety and Fire Rescue)

EXPENDITURE CHART OF ACCOUNTS FY 2015

4170 Communications Charge Off

4180 Communications - Indirect

Overhead costs incurred relating to communications services that have been transferred from another cost center. The 4170 and 4180 objects must be used together in budgeting and in actual posting of charges. The 4170 object is a negative expenditure object and must be balanced by use of object 4180 as the receiving object.

420 Transportation

Freight and express charges, drayage, postage, and messenger services.

4205 Postage

Any charges associated with the handling and shipping of an item, including the cost of stamps, metered stamped envelopes and express mail service. Also includes the cost of mailing tax notices and bills. (Reference Section 200.069, FS.)

4251 Transportation/Postage Constitutional Officer Year End
Finance Department use only.

4252 Transportation/Freight Constitutional Officer Year End
Finance Department use only.

430 Utility Services

Electricity, gas, water, waste disposal, and other public utility services.

4301 Utilities - Electric

Payments for electric service in connection with the operation of County Departments and Agencies.

4304 Utilities - Water/Sewer

Payments for water and sewer service in connection with the operation of County Departments and Agencies.

4308 Utilities - Gas

Payments for natural gas and propane service in connection with the operation of County Departments and Agencies.

4310 Utilities - Waste Disposal

Payments for waste disposal service in connection with the operation of County Departments and Agencies. Includes payments to franchises and the Solid Waste

4311 Utilities Constitutional Officer Year End
Finance Department use only.

EXPENDITURE CHART OF ACCOUNTS FY 2015

440 Rentals and Leases

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

4401 Rent - Other

Includes rental and leases costs not otherwise classified.

4403 Rent - Book Service

Charges for the rental of books by the County Library.

4405 Rent - Other Equipment

Charges for the rental or leasing of equipment not otherwise classified from an outside source. Does not include rental or leasing of office, data processing, telephone or pager equipment, passenger or utility vehicles, or heavy motorized equipment.

4406 Rent - Office Equipment

Charges for the rental or leasing of office equipment from an outside source. Includes rental or leasing of office furniture, copiers, postage machines, water coolers or dispensers,

4407 Rent - Data Processing Equipment

Charges for the leasing of computer software and/or hardware items from an outside source.

4408 Rent - Uniforms

Charges for the rental of uniforms.

4410 Rent - Building

Charges for the rental or leasing of part or all of a building for a particular purpose other than primarily as office or storage space. Includes use of all or part of a building to accommodate the non-administrative operations of a Department (e.g., library services, indoor recreation programs, etc.).

4411 Rent - Office Space

Charges for the rental or leasing of all or part of a building to be used primarily as office space.

4412 Rent - Storage/Warehouse Space

Charges for the rental or leasing of all or part of a building or an outside area to be used primarily for storage. Includes rental or leasing of storage space for records.

4413 Rent - Polling Locations

Charges for the use of places where votes may be cast during an election.

EXPENDITURE CHART OF ACCOUNTS FY 2015

- 4414 Rent - Grounds**
Charges for the use of an outside area utilized for a particular purpose other than primarily as storage space. Includes use of an outside area to accommodate the non-administrative operations of a Department (e.g., exercise areas for animals, outside recreation programs, outdoor events, etc.).
- 4415 Rent - Parking Lots**
Charges for the rental or leasing of space occupied by vehicles. Includes rental of spaces in the Governmental Center Garage.
- 4417 Rental - Telephone Equipment**
Charges for the rental or leasing of telephone equipment from an outside source.
- 4418 Rental - Pager Services**
Charges for the rental or leasing of paging equipment from an outside source.
- 4419 Rent - Employee Parking**
Payments made to the Parking Garage for County employees.
- 4420 Rent - Motor Pool Vehicles**
Charges for the rental of passenger or utility vehicles and heavy motorized equipment (e.g., backhoe, bulldozer, etc.) from the Motor Pool Division.
- 4421 Rent - Non-Motor Pool Vehicles**
Charges for the rental or leasing of passenger or utility vehicles and heavy motorized equipment (e.g., backhoe, bulldozer, etc.) from an outside source.
- 4430 Rent - 800 MHz Towers**
To be used by Advantage customers of 0001-410-4150 800 MHz Operations and Maintenance. (Airports)
- 4451 Rent - Office Equipment Constitutional Officer Year End**
Finance Department use only.
- 4452 Rent - Vehicle Constitutional Officer Year End**
Finance Department use only.
- 4459 Rent - Other Constitutional Officer Year End**
Finance Department use only.

450 Insurance

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

- 4500 Insurance Constitutional Officer Year End**

EXPENDITURE CHART OF ACCOUNTS FY 2015

Finance Department use only.

- 4501 Insurance & Surety Bonds - Outside**
Any outside insurance payment by a Department or Agency for additional coverage whereby the County is responsible in the event some unusual occurrence or condition
- 4502 Casualty Self Insurance Premiums**
Self-insurance premiums charged to the Department or Agency by Risk Management.
- 4503 Insurance Premiums - Health**
Health insurance premiums paid to third parties.
- 4511 Insurance - Claims Expense**
Expenses paid by Risk Management to cover health, worker's compensation and casualty claims incurred in the self-insurance program. Also includes County Attorney legal fees charged to the Casualty Self-Insurance fund.
- 4512 Insurance - Retiree Claims Expense**
- 4513 Insurance - Voluntary Separation Incentive Program Expense**
- 4550 OPEB Expense**
- 4570 Insurance and Bonds Charge Off**
- 4580 Insurance and Bonds Indirect**

460 Repair and Maintenance Services

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Do not include custodial or janitorial services which are recorded under object 34. (Note: Repair and Maintenance expenditures that substantially increase the value or extend the life of an asset must be reviewed by Fixed Asset Management.)

- 4601 Repair & Maintenance - Other**
Includes costs for repair and maintenance services not otherwise classified.
- 4603 Repair & Maintenance - Parts & Supplies**
Costs for the purchase of items needed to repair other items, or the cost of items needed to maintain inventory.
- 4605 Maintenance - Grounds**
Costs for the upkeep of the area around or belonging to a building.
- 4606 Repair & Maintenance - Roads, Bridges, Row**
Engineering Department use only.
- 4607 Repair & Maintenance - Outside Service**
Payments to private companies for the upkeep of property and equipment.

EXPENDITURE CHART OF ACCOUNTS FY 2015

- 4608 Repair & Maintenance - Convict Labor**
Charges for services performed by people serving a prison sentence.
- 4610 Repair & Maintenance - Buildings/Renovation**
Costs for the upkeep of buildings, and costs to restore a building by cleaning, repairing, or rebuilding. Do not include repair and maintenance expenditures that substantially increase the value or extend the life of the building. (See NOTE under general definition.)
- 4611 Repair & Renovations - Parks & Recreation**
Costs for major repairs, renovations, & replacements to maintain existing parks & recreation equipment and facilities.
- 4612 Repair & Renovations - Road & Streets**
Costs for repairs, renovations and maintenance of county maintained roads, streets, street lighting, culverts, drainage ditches and other storm water situations.
- 4613 Repair & Renovations - Bridge**
Costs for repairs, renovations and maintenance to county owned span and bascule bridges.
- 4615 Repair & Maintenance - Water/Sewer Systems**
Costs for the upkeep of plants and pipelines.
- 4616 Maintenance Sludge Removal**
- 4620 Repair & Maintenance - Equipment**
Costs for the upkeep of fixed assets other than land and buildings. Does not include repair and maintenance of telephone, radio or data processing equipment.
- 4622 Repair & Maintenance - Telephone**
- 4623 Repair & Maintenance - Radio**
Costs for the upkeep of radio equipment. When budgeting for the maintenance, renewal, or replacement of 800 MHz radios, please use the annual cost figures provided in the Budget Instructions Manual.
- 4625 Repair & Maintenance - Motor Pool Vehicles**
Costs for the upkeep of motor vehicles through the Motor Pool Division.
- 4630 Beach/Dune Restoration & Renourishment**
To record non-capital expenditures for beach/dune restoration or renourishment.
- 4640 Landscape Installation & Maintenance**
Costs for the installation and maintenance of landscaping at County owned or leased

EXPENDITURE CHART OF ACCOUNTS FY 2015

4651 Repair & Maintenance Constitutional Officer Year End
Finance Department use only.

4652 Repair & Maintenance Vehicle Constitutional Officer Year End
Finance Department use only.

4671 Repair & Maintenance - Grounds Charge Off

4672 Repair & Maintenance - Buildings Charge Off

4673 Repair & Maintenance - Equipment Charge Off

4674 Repair & Maintenance - Data Processing Equipment

4680 Repair & Maintenance - Indirect

Repair and maintenance costs incurred that have been transferred from another cost center. The 4671, 4672, and 4673 and 4680 objects must be used together in budgeting and in actual posting of charges. The 4671, 4672, and 4673 objects are a negative expenditure objects and must be balanced by use of object 4680 as the receiving object.

470 Printing and Binding

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing etc., which is performed by an in-house

4700 Printing and Binding Constitutional Officer Year End
Finance Department use only.

4701 Printing and Binding - Outside

Charges for the printing and binding or photocopying of documents, brochures, pamphlets, etc. by an outside vendor.

4703 Graphics Charges

Charges for in-house printing and binding by the Graphics Division.

4770 Printing - Charge Off

4780 Printing - Indirect

Costs incurred related to printed reproduction that have been transferred from another cost center.

480 Promotional Activities

Includes any type of promotional advertising on behalf of the local unit, but does not include legal

4801 Promotional Activities (Ord 86-19)

Cost of awards, refreshments for County business related functions, and commendation luncheons or dinners. (Reference Ordinance 86-19 and PPM # CW-F-019.)

4802 Employee Recognition Program

EXPENDITURE CHART OF ACCOUNTS FY 2015

- 4803 Sales Entertainment**
Entertainment expenses, including meals.
- 4805 Advertising-Tourist Development**
Cost of creation, production, and placement of print advertising to target markets. Target markets include consumer, travel agent and meeting planner publications.
- 4806 Public Relations - National & International**
Cost of development and placement of feature stories, news stories and photo stories in major consumer and trade publications and electronic media promoting the County as a vacation destination. Includes coordination cost of familiarization tours for travel writers and journalists to the County, as well as photography costs.
- 4807 Research-Tourist Development**
Costs associated with the measurement of sales results of programs and advertising campaign to insure proper direction of marketing programs. Includes measurement of TDC funded events in drawing overnight guests into the County.
- 4808 Package Development**
Cost of creation and development of vacation packages (i.e., package tours) and program elements for overall destination marketing campaign working with hotels, attractions, tour operators and airlines.
- 4809 Consumer & Trade Shows**
Costs associated with attendance and booth development at key trade and consumer shows, both domestic and international.
- 4810 Familiarization Tours**
Cost of in-County tours conducted for key travel agents, tour operators and media personnel in conjunction with major airlines, hotels and the State Division of Tourism.
- 4811 Promotional Items**
Cost of creation and development of sales aids to promote the County as a travel destination, including production of tourism display photos for consumer and trade shows. Includes inexpensive giveaway items to help attract convention business.
- 4813 Local Co-Op Advertising/Promotional Expenditures**
Matching funds program to assist with advertising and marketing expenses incurred by various organizations for specific tourism projects, based on grant agreements. Advertising or collateral materials are for distribution or placement outside of the County.
- 4815 Administrative - DPBC**
Administrative expenses incurred by Discover Palm Beach County (DPBC), a private sector non-profit company under contract with the County to assist in sales efforts and

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promotions of the County as a tourist destination. Includes staff costs.

4816 Promotional Memberships

Professional memberships required to attend trade and consumer shows, and memberships in associations that promote travel.

4817 Sales Effort - United Kingdom

4818 Sales Effort - German

4819 Sales Effort - Canadian

4820 Sales Effort - Italian

4821 Package Collateral

Printing of travel product brochures for consumers and trade.

4822 Fulfillment

Costs of sending brochures and information to consumers and trade who respond to the County's advertising. Also includes the cost of a toll-free telephone number used in advertisements for consumers to call for information on the County.

4823 Collateral

Costs of printing generic brochures and trade collateral, including the supplement to

4824 Group Sales - Convention & Visitors Bureau

Costs associated with the solicitation of state, regional, national and international meeting and convention business for the County.

4825 Sales Effort - Other International Sales Effort

4827 Sales Effort - Brazilian

4828 Airport Marketing

Costs associated with promoting Airport Services.

4829 Convention Center Marketing

490 Other Current Charges and Obligations

Includes current charges and obligations not otherwise classified, such as legal ads, ordinary witness fees, expert witness fees, information and evidence, etc.

4900 Hurricane/Disaster Expenses

4901 Other Current Charges and Obligations

Includes current charges and obligations not otherwise classified.

4902 Casualty And Theft Loss

4904 Property Assessments

Assessments levied against County property.

4905 Legal Settlement

EXPENDITURE CHART OF ACCOUNTS FY 2015

Costs to resolve any litigation conclusively.

- 4906 Liquor Tax**
- 4907 Building Improvements - Non-Capital**
Used in capital projects for time and materials which do not qualify as capital assets or work in process.
- 4909 Licenses & Permits**
Includes costs for licenses and permits not otherwise classified.
- 4910 Fines And Penalties**
- 4916 Environmental Control Fees**
Cost to cover inspections by the County Health Department.
- 4920 Other Court Costs**
Payment for investigative fees, and other miscellaneous costs incurred during litigation. Includes reimbursable expenses for Court-appointed attorneys.
- 4921 Filing Fees**
Costs to place documents into the official records as prescribed by law.
- 4922 Ordinary Witness Fees**
Payment to persons for testifying in court cases.
- 4923 Expert Witness Fees**
Payments to individuals who have knowledge of a particular subject (i.e., a recognized authority on the subject) who testify in court cases.
- 4924 Discovery Costs**
Pre-trial costs incurred by the Public Defender's Office for such items as copying documents, photo and film processing and other related items to ascertain facts in court cases.
- 4926 Laymen Fees**
Payment to a citizen who is appointed by a judge to serve on an examining committee. (Reference Chapter 744.331, FS.)
- 4927 Grand Jury Expense**
- 4928 Clerk Of Court Fees - F.S.28.24**
Monthly billing by the Clerk of the Court for fees related to filings of criminal defendants or juveniles in any criminal or juvenile action. Also includes fees for court clerk attendance

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in any court action. The amounts of the fees are set by statute. (Reference Section 28.241 (2), FS. - Filing Charges; and Section 28.24 (1), FS. - Service Charges by Clerk.)

- 4930 Visiting Homemakers Service**
Charges that represent the work performed by one who manages a household for a limited time.
- 4931 Allowances**
Costs paid to participants in the Jobs Training Partnership Act - Adult Migrant Program. (S/F 166)
- 4932 Parent Activity**
Any cost to involve the parents of children in the Head Start Program including seminars and travel expenses.
- 4933 Relocation Payments & Assistance**
Cost to move to a new location or assist in moving to a new location. Does not include employee relocation payments.
- 4934 Employee Relocation Payments**
Payments made to relocate an employee to the County.
(Reference PPM # CW-F-012.)
- 4935 Indigent Burials**
Costs associated with the burial of a financially destitute individual.
- 4940 800 MHz System Renewal and Replacement Charges**
County Departments - do not use - 800MHz Renewal and Replacement (Airport, Palm Tran, Public Safety, and Fire Rescue) should budget a transfer to Fund 3801 for these expenditures. Please use the annual cost figures provided in the Budget Instructions
- 4941 Registration Fees**
The cost for an employee to attend a conference, seminar or other professional development event or activity conducted by an organization other than Palm Beach County.
- 4942 Tuition-Reimbursement**
Reimbursement of tuition cost as per County policy.
(Reference PPM # CW-P-008.)
- 4943 Merchant Service Fees**
To be used for merchant service charges relating to credit card processing fees.
- 4945 Advertising**
Cost of providing notice, including the cost of printed notices in newspapers. Does not

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include the cost of printed notices placed in the legal section of the newspaper.

- 4946 **Legal Advertising**
- 4949 **Legal Advertising Constitutional Officer Year End**
Finance Department use only.
- 4950 **Work Done By Other County Forces**
Charges representing a specific task, duty or function performed by one County department for the benefit of another County Department.
- 4952 **Aerial Photos Constitutional Officer Year End**
Finance Department use only.
- 4953 **Aerial Photos**
Payment for photographs taken from an aircraft.
- 4956 **Prompt Payment Act**
Interest paid by the County on late payments to vendors. (Reference Section 218.70, FS.)
- 4958 **Refund Prior Years Revenues**
Cost to return money paid in the preceding year other than for taxes.
- 4959 **Other Current Charges Constitutional Officer Year End**
Finance Department use only.
- 4961 **Spay/Neuter Rebates**
Cost to return part of a payment to County residents when they have their animals sterilized. (Reference Resolution 82-8.)
- 4967 **Refund-Property Appraiser's Commission**
- 4968 **Property Appraiser's Commission**
Charges which provide funding for the Property Appraiser's budget. These charges are based upon the percentage of taxes levied for each dependent taxing district compared to the total of all taxes levied. (Reference Section 192.091, FS.)
- 4969 **Tax Collector's Commission**
Charges which provide funding for the Tax Collector's budget. These charges are based upon a percentage of taxes collected and remitted to each dependent taxing district. (Reference Section 192.091, FS.)
- 4970 **Refund-Tax Collector's Commission**
- 4971 **Indirect Costs - Support Services**
- 4972 **Indirect Costs - Training**
- 4973 **Indirect Costs - Fire Inspection**
- 4974 **Indirect Costs - Fire Investigation**

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- 4975 Indirect Costs - Central Dispatch**
- 4976 Indirect Costs - Operations Mgmt**
- 4977 Indirect Costs - Plan Review**
- 4978 Indirect Costs - Administration**
- 4979 Indirect Costs - BCC**
The allocation of costs (e.g., building use, communication, professional services, etc.) incurred for a common purpose benefiting more than one County Department, but not identifiable with a specific product, function or activity. (Reference Central Services Countywide Allocation Plan.)
- 4980 Indirect Costs - Advertising**
- 4981 Indirect Costs - Legal**
- 4990 Inspector General Fee**
- 4998 Potentially Billable Disaster Expenses**
- 4999 Other Charges Non-Operating**

510 Office Supplies

This object includes materials and supplies such as stationary, pre-printed forms, paper, charts and maps. Included also are equipment items under \$1,000 in unit price.

- 5100 Warehouse Supplies - Warehouse Inventory**
- 5101 Office Supplies**
Includes office supplies not otherwise classified.
- 5111 Office Furniture And Equipment**
Office furniture and equipment items costing under \$1,000 in unit value.
- 5112 Telephone Equipment/Installation**
Telephone equipment items costing under \$1,000 in unit value.
- 5113 Radio Equipment/Installation**
Radio equipment items costing under \$1,000 in unit value.
- 5114 Street Lighting/Installation Non-Capital**
Parts and supplies for street lighting fixtures under \$1,000 in unit value.
- 5121 Data Processing Software/Accessories**
Data processing software purchased "off-the-shelf" with no price limit from any vendor other than ISS, and accessory items costing under \$1,000 in unit value. Software developed by ISS must be charged to 6508.
- 5159 Office Supplies Constitutional Officer Year End**
Finance Department use only.

EXPENDITURE CHART OF ACCOUNTS FY 2015

520 Operating Supplies

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, and uniforms and other clothing. Also includes recording tapes and transcript production supplies. Do not include materials and supplies unique to construction or repair of roads and bridges.

5200 Operating Supplies Constitutional Officer Year End
Finance Department use only.

5201 Materials/Supplies Operating
Includes operating supplies not otherwise classified. Cost of items needed for building cleaning and maintenance purposes.

5202 Janitorial Supplies

5203 Institutional Supplies & Materials
Cost for linens, towels and blankets.

5205 Chemicals & Supplies
Cost for chemicals.

5206 Fertilizers
Cost of a chemical mixture used to make soil more fertile.

5207 Insecticides & Pesticides
Cost for chemicals or sprays that destroy pests and insects.

5209 Farm, Garden & Nursery Supplies
Any items used where plants (i.e., trees and shrubs) are grown for transplanting.

5212 Safety Supplies

5213 Tires

5214 Diesel Fuel
Diesel fuel for the operation of County vehicles and equipment.

5215 Gasoline
Gasoline for the operation of County vehicles and equipment. Does not include diesel fuel.

5216 Oil & Lubricants
Oil and lubricants for the operation of County vehicles and equipment.

5217 Jet Aviation Fuel
Purchase of Jet aviation fuel for County owned and operated aviation equipment.

EXPENDITURE CHART OF ACCOUNTS FY 2015

- 5220 Purchased Water**
Cost to acquire drinking water. Includes purchase of bottled drinking water and deposit charges on bottles.
- 5221 Purchased Sewer Treatment**
The County's pro rata share of the operating expenses incurred at the regional sewage plant that is currently managed by the City of West Palm Beach.
- 5222 Purchased Reclaimed Water**
- 5230 Medicine & Drugs**
Payment for substances used to treat illnesses.
- 5231 Medical-Surgical Supplies**
Cost of items relating to the practice of medicine, including supplies such as oxygen tanks and braces. Does not include the cost of medicine and drugs or X-ray costs.
- 5232 X-Ray Supplies**
All costs associated with the process of obtaining photographs by the use of X-rays. Primarily used by the Medical Examiner.
- 5233 Laboratory Supplies**
Payment for those items used in the lab.
- 5241 Household Supplies**
Payment for items to be used in a facility such as the County Home. Includes cost of cleansers, mops, buckets, etc.
- 5242 Food Preparation & Serving Supplies**
Items used in the process of making food ready for consumption. Includes cost of utensils, cookware, flatware, paper goods, etc.
- 5243 Personal Care Items**
- 5244 Food & Dietary**
Cost of providing nutrition to individuals.
- 5246 Uniform Reimbursement**
Reimbursement for Palm Tran employee's annual uniform costs.
- 5247 Tool Reimbursement**
Reimbursement for Palm Tran employee's annual tool costs.
- 5248 Clothing & Wearing Apparel**
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Payment for all clothing items used by County personnel (e.g., uniforms).

5250 Recreation Supplies

Costs for items used in various recreation programs such as football and softball.

5251 Golf Merchandise

5252 Golf - Food Resale

5253 Golf - Beverage Resale

5255 Work Order Materials

Charges for the purchase of materials and supplies to construct, maintain or repair something requested by work order.

5256 Tools & Small Implements

Purchase of instruments (e.g., hammers, saws, etc.) used or worked by hand.

5260 Stock For Stores

Used by Departments for stock items that are later charged off to the proper line.

5261 Stock For Resale

Cost to procure items on behalf of the County that are later resold to the public.

5263 Stores-Other Supplies

Cost for items acquired by the Stores Division. These items constitute the inventory maintained by the Purchasing Department that are later "charged off" to other County Departments when requisitioned.

5270 Materials/Supplies Charge Off

Used to account for materials transferred to other County Departments. Normally a credit balance.

5271 Stores Supplies-Charge Off

Used to account for materials or equipment transferred from the Purchasing Warehouse to other County Departments. Normally a credit balance.

5280 Materials/Supplies- indirect

5281 Stores Supplies- indirect

530 Road Materials and Supplies

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges. This object code would be used primarily by the County Transportation Trust Fund.

5301 Road and Bridge Materials & Supplies

EXPENDITURE CHART OF ACCOUNTS FY 2015

Cost for items used to maintain roads and bridges.

5303 Materials Signal Section

Cost for items used by the Material Signal Group.

5304 Materials Pavement Marking & Signs

Cost for pavement markings and signs.

540 Books, Publications, Subscriptions and Memberships

Include books, or sets of books if purchased by set, of unit value less than \$500 and not purchased for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

5401 Books, Publications & Subscriptions

Includes purchase of books and payment for magazine and newspaper subscriptions.

5402 Educational Training Materials

Instructional aides used to teach and train children or adults in order to make them more fit, qualified and/or proficient.

5411 Educational/Vocational Fees

5412 Dues & Memberships

Payment for expenses incurred for enrollment of an employee in a particular group or organization.

5451 Books Constitutional Officer Year End

Finance Department use only.

5452 Subscriptions Constitutional Officer Year End

Finance Department use only.

5453 Education Constitutional Officer Year End

Finance Department use only.

5454 Dues and Memberships Constitutional Officer Year End

Finance Department use only.

560 Non-Cash Expenses

For use by proprietary operations only.

5600 Depreciation Expense

EXPENDITURE CHART OF ACCOUNTS FY 2015

- 5601 Amortization Expense
- 5602 Bad Debt Expense
- 5603 Gain Or Loss On Sale
- 5604 Write-Off Of Fixed Assets

60 Capital Outlay

600 Capital Outlay

Outlays for the acquisition of or addition to fixed assets.

- 6010 Capital Outlay Constitutional Officer Year End
Finance Department use only.

610 Land

Land acquisition cost, easements, right of way. Include the purchase price and costs, such as appraisal and legal fees, filling and excavating costs, etc., which are incurred to put the land in condition for its intended use.

- 6101 Land
The cost to acquire land which is not intended to be used in a specific project which is included in the Capital Improvements Program. Examples include land which is being purchased for future use for an unspecified project, or land being purchased for

- 6120 Right Of Way

- 6121 Easements

620 Buildings

The cost to acquire a building through purchase...Examples include: office buildings, firehouses, garages, jails, zoos, and park and recreational buildings. Buildings acquired through construction should be accounted for as Construction in Progress. (NOTE: Certain transactions may be budgeted as a single line item and subsequently accounted for in several lines.)

- 6201 Buildings
Cost to purchase structures erected above ground for purposes of sheltering persons or property, including all costs necessary to get the building ready for its intended use. Costs include purchase price, unpaid taxes assumed by the purchaser, legal costs and insurance costs.

- 6211 Building Improvements
Costs which reflect one large or significant improvement made by a single purchase.

- 6215 Leasehold Improvements

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630 Improvements Other Than Buildings

The cost to acquire a structure or facility, other than a building, through purchase. Examples include: roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.

6301 Improvements Other Than Buildings

Costs which reflect the acquisition value of permanent improvements, excluding buildings, which add value to land. Includes street lighting installation, seawall, dock and dune restoration costs.

6311 Land Improvements

640 Machinery and Equipment

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, data processing equipment and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment. All items in this category must have an individual unit cost of \$1,000 or more. Items costing less than \$1,000 must be charged to an appropriate 5xxx account such as 5111 for office equipment.

6401 Machinery & Equipment

Includes machinery and equipment not otherwise classified (for example: generator).

6405 Data Processing Equipment

Cost of mainframe and micro-computer equipment.

6406 Data Processing Software

Do not use this account. Computer software developed by ISS should be charged to object 6508. All purchased software, of any value, is to be charged to object 5121.

6408 Signals & Controllers

Costs incurred for the purchase and installation of traffic signals and controllers.

6411 Communication Equipment

Costs incurred for the purchase of telephone or other communications equipment. Does not include the cost for the purchase of radios or associated equipment.

6412 Radio Equipment

Costs incurred for the purchase of radios and associated equipment.

6451 Equipment Constitutional Officer Year End

Finance Department use only.

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- 6452 Off Furniture Constitutional Officer Year End**
Finance Department use only.
- 6453 Off Equipment Constitutional Officer Year End**
Finance Department use only.
- 6454 Vehicle Constitutional Officer Year End**
Finance Department use only.

650 Construction in Progress

This object series is used to account for undistributed work in progress on construction projects. Sufficient documentation of work orders and other related records should be kept in order to establish the validity of this account when posted to the general fixed assets group of accounts.

This object series will be used to account for the budget and expenditures on a capital project involving construction over a period of time over which expenditures are expected to be made on the acquisition of a capital item. All projects which use these object codes must also have a separate program number established to properly track the fixed asset amounts. Please contact your Budget Analyst to ensure that each project that is set up using these object codes includes a program

Budget and expenditures will be accumulated in this object series from inception of the project until officially closed and accepted by the responsible receiving Department. After closure, Fixed Assets will be responsible for directing the transfer of the accumulated data from this object series to the appropriate general fixed assets group of objects.

Capital improvement projects frequently have project costs which are operating costs and should be charged to an appropriate object such as 5111 for office furniture and equipment. In addition, capital improvement projects also frequently have equipment acquisitions with unit costs of \$1,000 or more. These costs should be charged to the appropriate 64xx account such as 6401 for machinery and equipment. If a capital project account needs to record costs such as these, but the appropriate line item does not exist in the project account, you must contact the Budget Office and get the line established before ordering the material.

6501 Land - C.I.P.

6502 Building Construction - C.I.P

The cost of construction or improvement work undertaken but not yet completed on County owned structures.

6503 Leasehold Improvements - C.I.P

The cost of improvements being made to leased property.

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- 6504 Improvements Other than Buildings (I.O.T.B.) - Non Infrastructure**
The cost of permanent improvements being made to structures, facilities or County owned property, excluding buildings, which add value to that particular parcel of land or particular asset and which does not benefit the general public other than the users of that structure, facility or asset. Examples include: landscaping, docks, outside lighting, parking areas, fences, gutters, etc.
- 6505 Design, Engineering and Management - C.I.P.**
Costs incurred for technical assistance before and during the construction of a building or other asset. Includes architecture, design, engineering, testing, inspection, project and program management, program studies, consultants, etc.
- 6506 Improvements Other Than Buildings (I.O.T.B.) - Infrastructure**
The cost incurred for permanent improvements being made to structures, facilities or other County owned property, excluding buildings, which add value to that parcel of land or asset and which also benefit the general public as well as users of that structure, facility or asset. Examples include: entrance roads, bridges, curbs, street lighting, storm drains, athletic fields, sea walls, etc.
- 6507 Machinery & Equipment - Constructed**
Costs incurred for and during the construction of specialized machinery and equipment either by County Departments or by outside manufacturers which will be ultimately owned and operated by the County.
- 6508 Software Development Costs - C.I.P.**
Development costs incurred by ISS for software developed for County departments.
- 6509 Mitigation**
Costs incurred mitigating the environmental impact of a capital project. These costs include tree relocation and replanting, archeological and environmental recovery, monitoring and reporting.
- 6510 Landscaping/Irrigation-Infrastructure**
Used by Engineering to account for wells, pumps, piping and other infrastructure costs used in irrigation for medians and roadways.
- 6511 Contingency - C.I.P.**
An approved budgetary amount for large and/or lengthy construction projects to cover unexpected, unplanned or unknown changes incurred or required during the construction as authorized by approved change orders. Usage of this account will be controlled through OFMB.
- 6520 Park Improvements**
Costs incurred for the betterment of the County parks. Examples include: new restrooms,

EXPENDITURE CHART OF ACCOUNTS FY 2015

picnic shelters, playing fields, sod, remodeling existing restrooms, lighting for courts or fields, etc.

6541 Water Treatment Plant

Cost of water treatment plant construction undertaken but not yet completed.

6542 Water Storage Tanks

Cost of water storage tank construction undertaken but not yet completed.

6543 Water Transmission Mains

Cost of water transmission main construction undertaken but not yet completed.

6544 Water Distribution System

6545 Wastewater Treatment Plant

Cost of sewage treatment plant construction undertaken but not yet completed.

6546 Wastewater Lift Stations

Cost of sewage lift station construction undertaken but not yet completed.

6547 Wastewater Force Mains

Cost of sewage force main construction undertaken but not yet completed.

6548 Wastewater Collection Systems

Cost of sewage collection system construction undertaken but not yet completed.

6551 Road & Street Improvements

Costs incurred for and during the betterment of highways and streets, such as widening or resurfacing.

6553 Comprehensive Street Improvements

6554 Road Resurfacing

Used by Engineering to account for costs of road surface rehabilitation/restoration to its original quality as opposed to repair and maintenance.

6555 Pavement Marking & Signals

Engineering use only.

6571 Bridge Improvements

Costs incurred for and during the betterment of bridges, such as widening, resurfacing or the addition of lanes to an existing bridge.

6572 Bridge Rehabilitation & Renewal

Used by Engineering to account for costs of bridge surface rehabilitation/restoration to its original quality as opposed to repair and maintenance.

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6590 Repair & Renovation

660 Books, Publications and Library Materials

This object includes all books and publications, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities where such items constitute a major capital outlay category. This object is also used for these items when they exceed \$1,000 unit value, regardless of the institution or facility purchasing them.

6601 Books, Publications and Library Materials

70 Debt Service

Outlays for debt service purposes.

710 Principal

7101 Principal Payment Bonds

Used to record the payment of principal on bonds.

7102 Principal Payment

71 Lease Purchase Payments

710 Principal

7111 Capital Lease Payments

Payment based on a contract that qualifies as a capitalized lease in accordance with the provisions of Statement of Financial Accounting Standards No. 13. (Reference PPM # CW-O-010)

7112 Installment Purchase Payments

Payments based on a contract whereby the purchaser not only acquires the asset, but also enters into a financing arrangement. (Reference PPM # CW-O-010)

72 Debt Service Interest

720 Interest

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- 7201 **Interest-Bonds**
Used to record the payment of interest on outstanding long-term debt.
- 7202 **Interest-Other**
- 7204 **Amortization Of Bond Premium**
- 7205 **Amortization Of Discount**
- 7206 **Amortization Of Issue Costs**
Bond issue costs that are amortized over the life of the bond issue.
- 7209 **Amortization Of Refunding Loss**

73 Other Debt Service Costs

730 Other Debt Service Costs

- 7301 **Recurring Issue Costs**
- 7303 **Trustee Services**
Cost for an independent third party (usually a bank or trust company) to protect the interests of both the bond issuer (i.e., the County) and the bondholder.
- 7304 **Paying Agent Services**
Charge for the professional services of an institution (usually a bank or trust company) identified on the bonds as the agent designated by the County to make payments of principal and interest to the bondholders.
- 7305 **Issue Costs**
Costs incurred in connection with the issuance of bonds such as printing costs, advertising costs, and fees paid to underwriters, attorneys and accountants.
- 7310 **Bond Insurance**
- 7320 **Advance Refunding Escrow**
- 7350 **Call Premium Redemption Costs**
- 7351 **Loss-Early Extinguishment Debt**
- 7390 **Arbitrage Rebate**

790 Investment Transactions

- 7900 **Loss On Value Of Investments**
- 7901 **Investment Expense-Pools**

80 Grants and Aids

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Includes all grants, subsidies, and contributions to other government agencies and private organizations.

810 Aids to Government Agencies

Include all grants, subsidies and contributions to other governmental units. Exclude transfers to agencies within the same governmental entity.

8101 Contributions Other Governmental Agency

820 Aids to Private Organizations

8010 Contributions- Constitutional Officer Year End

8201 Contributions-Non-Governmental Agencies

830 Other Grants and Aids

8301 Contributions For Individuals

90 Non-Operating

Includes all non-operating expenditures.

910 Transfers

Includes all transfers between funds which do not represent operating expenditures.

9000 Transfer To General Fund Fd 0001
9001 Transfer To Senior Citzn Cntrs Fd 1000
9002 Transfer To HUD Supportive House Fd 1001
9003 Transfer To Head Start Fd 1002
9004 Transfer To Community Action Prog Fd 1003
9005 Transfer To Farmwrk Jobs-Educ Fd 1004
9007 Transfer To DOSS Admin Fd 1006
9010 Transfer To Low Inc Home Enrgy Fd 1009
9011 Transfer To Ryan White Care Fd 1010
9014 Transfer To Afford House Trust Fd 1100
9015 Transfer To HCD Fd 1101
9017 Transfer To Home Invest Part Fd 1103
9018 Transfer To Juvenile Assessmt Ctr Fd 1150
9019 Transfer To Law Enforcement Trust Fd 1151
9020 Transfer To Sheriff's Grants Fd 1152
9022 Transfer To County Library Fd 1180
9025 Transfer To Beautification Maint Fd 1200
9026 Transfer To Co Trans Trust Fd 1201
9027 Transfer To Nat Stewardship Fd 1220
9029 Transfer To Ag Reserve Land Mgmt Fd 1222

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9030	Transfer To Environmental Enhance-Freshwater Fd 1223
9031	Transfer To Environmental Enhance-Saltwater Fd 1224
9032	Transfer To Environmental Enhance-Non Spec Fd 1225
9033	Transfer To Natural Areas Fd 1226
9034	Transfer To Pollution Rec Tf Fd 1227
9035	Transfer To State Mosquito Fd 1228
9036	Transfer To FDEP Lake Worth Lgn Fd 1229
9037	Transfer To Petrol Storg Tank Fd 1230
9038	Transfer To Petrol Storg Tnk Compl Fd 1231
9039	Transfer To Handicap Prkg Enf Fd 1250
9041	Transfer To HUD Fair Housing Fd 1252
9042	Transfer To Fair Employ Contret Fd 1253
9044	Transfer To Bond Waiver Prog Fd 1261
9045	Transfer To Intergov Radio Comm Fd 1262
9046	Transfer To School Impact Fees Zone 1 Fd 1263
9047	Transfer To School Impact Fees Zone 2 Fd 1264
9048	Transfer To School Impact Fees Zone 3 Fd 1265
9049	Transfer To School Impact Fees Zone 4 Fd 1266
9050	Transfer To School Concurrency Fd 1267
9051	Transfer To Choose Life Lic Plate Fd 1268
9052	Transfer To Fire/Rescue MSTU Fd 1300
9053	Transfer To F/R Jupiter MSTU Fd 1301
9055	Transfer To F/R Aviation Battln Fd 1303
9056	Transfer To F/R LTD Plan Fd 1304
9057	Transfer To MSBU Hydrant Boca Fd 1305
9058	Transfer To MSBU Hydrant Riviera Fd 1306
9060	Transfer To Law Library Fd 1321
9062	Transfer To Criminal Justice Fd 1323
9063	Transfer To Palm Tran Operations Fd 1340
9064	Transfer To Palm Tran Grants Fd 1341
9065	Transfer To MPO Fd 1360
9066	Transfer To Southwinds Golf Fd 1380
9067	Transfer To Okeeheltee Golf Fd 1381
9068	Transfer To MSTD-Building Fd 1400
9069	Transfer To ACC Mobile Spay/Neuter Fd 1420
9070	Transfer To Animal Reg Tf Fd 1421
9071	Transfer To Victims Fd 1423
9072	Transfer To E-911 Wireline Fd 1424
9073	Transfer To EMS Award Grant Fd 1425
9074	Transfer To Public Safety Grants Fd 1426
9075	Transfer To Emergency Management Fd 1427
9076	Transfer To Em Prep & Assist Fd 1428
9077	Transfer To Reg Tow Bus Fd 1429
9078	Transfer To Vehicle For Hire Ord Fd 1430

EXPENDITURE CHART OF ACCOUNTS FY 2015

9080	Transfer To Moving Ord Fd 1432
9081	Transfer To E-911 Wireless Fd 1433
9082	Transfer To TDC Convention Ctr Fd 1450
9083	Transfer To TDC Film Comm Fd 1451
9084	Transfer To TDC Special Proj Fd 1452
9085	Transfer To TDC 4th Cent Lcl Op Fd 1453
9086	Transfer To TDC Tourism Fd 1454
9087	Transfer To TDC Cultural Arts Fd 1455
9088	Transfer To TDC Beaches Fd 1456
9089	Transfer To TDC Sports Comm Fd 1457
9090	Transfer To Drug Abuse Trust Fd 1470
9091	Transfer To Driver Ed Trust Fd 1480
9093	Transfer To LLEBG 2001 Fd 1503
9094	Transfer To Crime Prevention Fd 1500
9095	Transfer To LLEBG 2002 Fd 1504
9096	Transfer To Domestic Violence Fd 1501
9099	Transfer To Economic Developmt Fd 1539
9103	Transfer To 233.6M CJFAC 90 Fd 2003
9114	Transfer To 92.475M Gen Gvmt 03 Fd 2018
9115	Transfer To 25M Go Parks/Cultr 03 Fd 2019
9116	Transfer To 25M Go Parks 05 Fd 2020
9117	Transfer To 30.5M Libraries 03 Fd 2021
9118	Transfer To 24.5M Go Libraries 05 Fd 2022
9134	Transfer To 32.775M CJC Rev 97 Fd 2505
9137	Transfer To 45.625M Go Ref 98 DS Fd 2508
9138	Transfer To 18.650M CJFAC Ref 02 Fd 2509
9139	Transfer To 25M Go Rec/Cul 99 CTF Fd 3000
9153	Transfer To 80.705M Conv Ctr Bd 00 Fd 3014
9156	Transfer To 26.3M Park/Rec Fac 96 Fd 3017
9157	Transfer To 92.475M Gen Govt Fac 03 Fd 3018
9158	Transfer To 25M Go Parks/Cult Imprv 03 Fd 3019
9159	Transfer To 25M Go Parks/Cultr Imprv 05 Fd 3020
9160	Transfer To 30.5M Go Libraries Imprv 03 Fd 3021
9161	Transfer To 30.5M Go Libraries Imprv 05 Fd 3022
9162	Transfer To Transport Imprv Fd 3500
9163	Transfer To Road Impact Fee Zone 1 Fd 3501
9164	Transfer To Road Impact Fee Zone 2 Fd 3502
9165	Transfer To Road Impact Fee Zone 3 Fd 3503
9166	Transfer To Road Impact Fee Zone 4 Fd 3504
9167	Transfer To Road Impact Fee Zone 5 Fd 3505
9173	Transfer To Unincorp Imprv Fd 3511
9177	Transfer To Abacoa Impact Fee Fd 3515
9178	Transfer To Abacoa Trust Sub Act Fd 3516
9181	Transfer To Northlake Blvd Agr NPB Fd 3519

EXPENDITURE CHART OF ACCOUNTS FY 2015

9184	Transfer To Park Imprv Fd 3600
9185	Transfer To Park Impact Fee Zone 1 Fd 3601
9186	Transfer To Park Impact Fee Zone 2 Fd 3602
9187	Transfer To Park Impact Fee Zone 3 Fd 3603
9188	Transfer To Unit 11 Acq/Enhance Fd 3650
9189	Transfer To S Lox SL Wetlnd Restr Fd 3651
9190	Transfer To Beach Imprv Fd 3652
9191	Transfer To South Lake Worth Inlet Fd 3653
9192	Transfer To Fire Rescue Imprv Fd 3700
9196	Transfer To Fire Impact Fee Fd 3704
9197	Transfer To Library Imprv Fd 3750
9198	Transfer To Library Expansion Fd 3751
9199	Transfer To Library Impact Fee Fd 3752
9200	Transfer To Pud Civic Site Csh Out Fd 3800
9201	Transfer To 800MZ RR+I Fd 3801
9203	Transfer To Law Enf Impact Fee Z2 Fd 3803
9204	Transfer To Public Bldg Imprv Fd 3804
9205	Transfer To Public Bldg Impact Fee Fd 3805
9207	Transfer To Capital Outlay Fd 3900
9208	Transfer To WUD Revenue Fd 4000
9209	Transfer To Operation/Maint Fd 4001
9210	Transfer To Renewal/Replacement Fd 4010
9211	Transfer To Capital Imprv Fd 4011
9212	Transfer To Connection Chrg Act Fd 4012
9213	Transfer To Special Assessment WUD Fd 4013
9215	Transfer To Debt Svc WUD ECR Loan Fd 4031
9216	Transfer To Debt Svc WUD 95 Fd 4032
9217	Transfer To Debt Svc WUD 98 Fd 4033
9218	Transfer To Debt Svc Rsrv WUD Fd 4034
9220	Transfer To Debt Svc WUD 03 Fd 4036
9221	Transfer To Airport Operations Fd 4100
9222	Transfer To Airport Capital Proj Fd 4110
9223	Transfer To Airport Imprv/Devlp Fd 4111
9224	Transfer To Airport Passngr Fac Fd 4112
9225	Transfer To Noise Abate/Mitigate Fd 4113
9226	Transfer To Airport Restrict Asset Fd 4114
9227	Transfer To DOA 60.150M Refnd 02 Fd 4130
9228	Transfer To Debt Svc DOA 01 Fd 4131
9231	Transfer To Fleet Mgmt Fd 5000
9232	Transfer To Property/Casualty Ins Fd 5010
9233	Transfer To Risk Management Fd 5011
9234	Transfer To Employee Health Ins Fd 5012
9237	Transfer To LLEBG Fd 1505
9238	Transfer To Street Light Maint Fd 1202

EXPENDITURE CHART OF ACCOUNTS FY 2015

9239	Transfer To 6.525M Pub Imp Ref Bond Ser2003 Fd 2510
9245	Transfer To 140M NAV Scripps Construction Trust Fund 2004 Fd 3028
9247	Transfer To 140M NAV Scripps CTF 2004 DS Fd 2028
9248	Transfer To 81.3 Convention Center Refunding Bonds FD 2511
9249	Transfer To Criminal Justice Reserve Fund 1507
9252	Transfer To 34.6M NAV 2005 Scripps/Mecca Farms Land Acq Fd 2031
9256	Transfer To Section 108 Loan Fund 1104
9257	Transfer To Info Technology Cap Impr Fd 3901
9258	Transfer To Court Related Cap Improvemt Fd 3902
9259	Transfer To 27.775M Rev Ref WUD DS 2004 Fund 4037
9260	Transfer To Local Requirements & Innovations Fund 1324
9261	Transfer To Legal Aid Programs Fund 1325
9262	Transfer To Teen Court/JAC/ Juvenile Fund 1326
9263	Transfer To 35M 05 Sunshine #7 SC Reg Park Golf Course Fd 3032
9265	Transfer To Scripps Beeline CTF Fund 3033
9268	Transfer To 24.3M NAV 04 Tax Scripps DS Fund 2034
9269	Transfer To Court Information Technology Fund 1327
9275	Transfer To 50M NAV 2006 WUD DS Fund 4039
9276	Transfer To South County Regional Golf Course Fund 1382
9277	Transfer To Park Ridge Golf Course Fd 1383
9279	Transfer To 57.4M GO 94B DS Fund 2513
9280	Transfer To 20M NAV 2005 DS Ref Fund 2514
9281	Transfer To 16M NAV 2005 DS Ref Fund 2515
9282	Transfer To 11.5M NAV 2005 DS Ref Fund 2516
9283	Transfer To 10.5M BAN 2005 Conv Ctr Acq Fund 3037
9285	Transfer To 50M GO 2005 Waterfront DS Fund 2038
9286	Transfer To 50M GO 2005 Waterfront CTF Fund 3038
9289	Transfer To 16M NAV 2005 DS Stad Ref Fund 2517
9290	Transfer To 15M NAV 05 Pub Imp Pktg CTF Fund 3040
9291	Transfer To 15M NAV 2005 DS Fund 2040
9293	Transfer To 13M NAV 05 FAU/ScrippsDS Fd 2041
9296	Transfer To Library Cap Grant Fund 3753
9297	Transfer To 115M GO Tax Ref DS Fund 2518
9298	Transfer To CCRT Street Light Maint Fund 1401
9299	Transfer To Sunshine #8 CTF Fund 3043
9300	Transfer To Subordinated Debt 2006 DS Fund 4136
9302	Transfer To subordinated Debt 2006 CTF Fund 4116
9303	Transfer To 69M DOA 2006A CTF Fund 4117
9304	Transfer To 69M DOA 2006A DS Fund 4137
9305	Transfer To 16M DOA 2006B DS Fund 4138
9306	Transfer To 115M GO Tax Coupon GO Ref DS Fund 2519
9309	Transfer To 8.1M SS#9 06 So Cnty Golf CTF Fd 3046
9314	Transfer To TDC 1st Cent fd 1458
9319	Transfer To Disaster Recovery Initiative FD 1106

EXPENDITURE CHART OF ACCOUNTS FY 2015

9320	Transfer To 98M NAV 07 CTF FD 3052
9321	Transfer To 98M NAV 07 DS Scripps/Briger Fd 2052
9322	Transfer To 177M NAV 08 CTF Jail Expansion Fd 3053
9323	Transfer To 177M NAV 07 DS Jail Expansion Fd 2053
9325	Transfer To 177M NAV 07 DS Jail Expansion Fd 2054
9335	Transfer To Disaster Recovery #3 Wilma 1108
9336	Transfer To Neighbor Stable Prg 1109
9337	Transfer To CDBG HPRP Grnt 1110
9338	Transfer To CDBG-R Prg 1111
9341	Transfer To 2.58M NAV 07A, refunding Biomed Resrch DS2520
9342	Transfer To 5.18M NAV 07B, refunding Biomed Resrch DS2521
9345	Transfer To 35M NAV 08 DS, PBSO Mobile Data 2058
9346	Transfer To 35M NAV 08 CP, PBSO Mobile Data 3058
9347	Transfer To 11M Note Payable 08 DS, ESL 2061
9349	Transfer To 11M SS#12 08 CP, ESL 3061
9350	Transfer To 6.4M WUD 2008 DS4040
9351	Transfer To E911 Carry Forward Fd 1434
9352	Transfer To 30M NAV 08A Ref DS2522
9355	Transfer To 26M NAV 09 DS Fd 2065
9358	Transfer To 43M NAV 08 DS 2067
9359	Transfer To 43M NAV 08 DSR 2068
9360	Transfer To 43M NAV 08 CP 3067
9361	Transfer To Highridge Activity Fd 1440
9362	Transfer To Cooperative Extension Rev Fd 1482
9363	Transfer To E-911 Grant Fd 1435
9367	Transfer To Env Res CP fd 3654
9368	Transfer To Const Tr Fund WUD '09 Fd 4041
9369	Transfer To Debt Svc Fund WUD '09 Fd 4042
9370	Transfer To Palm Tran Letter of Credit Fund 1342
9371	Transfer To EOD Sectn 108 Loan Fund 1540
9372	Transfer To Pub Aff Rep Frq Fd 1521
9373	Transfer To TDC- Bldg R&R Fd 3807
9374	Transfer To Red Light Camera Fd 1203
9375	Transfer To Justice Service Grant Fd 1436
9377	Transfer To EECBG Fd 1541
9378	Transfer To Energy Efficiency EECBG Capital Fd 3903
9379	Transfer To Family Drug Court Grant Fd 1437
9380	Transfer To Justice & Mental Health Grnt Fund 1510
9381	Transfer To Inspector General Fd 1483
9382	Transfer To Ethics Commission Fd 1484
9383	Transfer To Proportionate Share Tr Fd 3523
9384	Transfer To WUD FPL Recl Water R & R Fd 4015
9385	Transfer To WUD FPL Debt Serv Res Fd 4043
9386	Transfer To Neighbor Stable Prg 2 1112

EXPENDITURE CHART OF ACCOUNTS FY 2015

9387 Tansferr To UASI Grant Fd 1438
9388 Transfer To Rad Emg Prpr FPL Fd 1439
9389 Transfer To 11M NAV Tax 10 DS Fd 2523
9391 Transfer To Impact Fee Program - Roads Zone 1 Fd 3531
9399 Transfer To 19M GO 10 DS Fd 2524
9702 Transfer To 28M GO DS Fund 2525
9703 Tansfer To Neighbor Stable Prg 3 1113
9704 Tansfer To 40M NAV DS Fund 2069
9705 Transfer To 15M NAV DS Fund 3069
9706 Transfer To 15.7M NAV DS Fund 3070
9707 Transfer To 62.7M NAV 11 DS Fund 2526
9708 Transfer To 62.7M NAV 11 DSR Fund 2527
9709 Transfer To Intergovt Radio Comm CW Fund 1269
9712 Tr To Golf Course Operations Fd1384
9713 Tr To Nuisance Abatement Fd 1402
9714 Tr To HUD CCPG 1542
9718 Tr To 16.1M NAV 12 DS Fund 2528
9719 Tr To 150.0M NAV 12 DS Fund 2529
9721 Tr to JAG Program Local Solicitation Fund 1511
9722 Tr To 10.1M NAV 12 DS Fund 2071
9723 Tr To 10.1M NAV 12 CP Fund 3071
9724 Tr To Workforce Hsg Trust Fund 1114

Transfers - Constitutional Officers

9400 Transfer To BOCC From PA Y/E
9401 Transfer To BOCC From TC Y/E
9402 Transfer To BOCC From PBSO Y/E
9403 Transfer To BOCC From CC Y/E
9410 Transfer To BOCC Excess Fees PA Y/E
9411 Transfer To BOCC Excess Fees TC Y/E
9412 Transfer To BOCC Excess Fees PBSO Y/E
9413 Transfer To BOCC Excess Fees CC Y/E
9414 Transfer To BOCC Excess Fees SOE Y/E
9495 Transfer To SWA Fd 4900
9496 Transfer To Property Appraiser Fd 1900
9497 Transfer To Tax Collector Fd 1901
9498 Transfer To PBSO Fd 1902
9499 Transfer To Clerk Of Court Fd 1903

940 **Advances, Loans or Loan Repayments**

EXPENDITURE CHART OF ACCOUNTS FY 2015

- 9404 Advance / Loan
- 9450 Payment-Refund Bond Escrow Agent

950 Indirect Charges

- 9515 Administrative Costs-Indirect
- 9516 Administrative Costs-Charge Off

96 Charge Off

960 Charge Offs

- 9601 Charge Off to Capital Projects
Expenditures that are transferred to the capital project receiving the benefit. Normally a credit balance.
- 9626 Charge Off To Other Cost Centers
Expenditures that are transferred to the cost center receiving the benefit. Normally a credit balance.
- 9627 Charge Off From Other Cost Centers
Expenditures that are transferred from the cost center providing the benefit. Normally a debit balance.
- 9671 Reserve for GASB 31 Negative Adjustment
To record and segregate the effects of a negative adjustment in a funds interest earnings due to a year-end downward revaluation of the funds' assigned investment portfolio in accordance with GASB 31.
- 9672 Reserve for GASB 31 Positive Adjustment
To record and segregate the effects of an upward adjustment in a funds interest earnings due to a year-end positive revaluation of the funds assigned investment portfolio in accordance with GASB 31.
- 9673 Fire Inspection- Charge Off
- 9674 Fire Investigation- Charge Off
- 9675 Central Dispatch- Charge Off
- 9676 Operations Mgmt- Charge Off
- 9677 Plan Review- Charge Off
- 9678 Administration- Charge Off
- 9679 BOCC- Charge Off
- 9680 Advertising- Charge Off
- 9681 Legal- Charge Off

EXPENDITURE CHART OF ACCOUNTS FY 2015

990 Other Non-Operating

9460 Refund of Article V Surplus to State

9900 Master Object Closing Code

9901 Reserve - Contingency

Account used to earmark a portion of the budget to indicate that it is not appropriated for expenditure. Cannot exceed ten percent of the total fund budget.

9902 Reserve - Operating

9903 Reserve - Principal

9904 Reserve - Interest

9905 Reserve - Right-of-Way Acquisitions

9906 Reserve - Restricted Projects

Account used to earmark a portion of fund balance for restricted projects.

9907 Reserve - Future construction

Account used to earmark a portion of fund balance for future construction.

9908 Reserve - New Projects

Account used to segregate a portion of fund balance intended for use in "new projects".

9909 Reserve - Improvement Program

Account used to earmark a portion of fund equity for improvement programs.

9910 Reserve - Water & Sewer Renewal & Replacement

Account used to earmark a portion of fund equity for water and sewer renewal and replacement.

9911 Reserve - Future Debt Service Payments

Account used to segregate a portion of fund balance for Debt Service Fund resources legally restricted to the payment of general long term debt principal and interest amounts maturing in future years.

9912 Reserve - Fair Share Project

9913 Reserve - Intersection Improvement

9914 Reserve - 5 Year Road Program

9915 Reserve - Salary Adjustment

9916 Reserve - Lapsed Salaries

9917 Reserve - Property Acquisition Gen

9918 Reserve - Donations

9919 Reserve - Street & Drainage Improvements

9920 Reserve - Insurance Claims

Account used to earmark a portion of fund equity for insurance claims.

EXPENDITURE CHART OF ACCOUNTS FY 2015

- 9921 Reserve - Equipment Loss**
- 9922 Reserve - Balances Forward**
Account used for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available. Cannot exceed 20% of the total receipts and balances of the budget.
- 9923 Reserve - Roadway Design**
- 9924 Reserve - For Insurance Claims**
- 9925 Reserve - Data Processing Costs**
- 9926 Reserve - Drug Abuse Treatment - Federal Grant**
- 9927 Reserve - Plans**
- 9928 Reserve - Future Arbitrage Payments**
- 9930 Reserve - Equipment**
- 9931 Reserve - Contingency - Disaster**
- 9932 Reserve - Disallowed Grant Costs**
- 9933 Reserve - Belle Glade Health Center**
- 9934 Reserve - Solid Waste Fees**
- 9935 Reserve - Rentals**
- 9936 Reserve - Court Settlement**
- 9937 Reserve - Legal Fees**
- 9938 Reserve - Tourism Promotion**
- 9939 Reserve - Sports Authority**
- 9940 Reserve - Cultural Non-Arts**
- 9941 Reserve - Cultural Arts**
- 9942 Reserve - Handicapped Awareness**
- 9943 Reserve - Economic Development**
- 9944 Reserve - Mass Transit**
- 9945 Reserve - Debt Service Blum Stadium**
- 9946 Reserve - Street Lighting**
- 9947 Reserve - Media Beautification**
- 9948 Reserve Civic Site Cash Out - Parks**
- 9949 Reserve Civic Site Cash Out - Libraries**
- 9950 Reserve Civic Site Cash Out - Fire/Rescue**
- 9951 Reserve Civic Site Cash Out - Public Buildings**
- 9952 Reserve - Design & Alignment**
- 9953 Reserve - Towing Business Regulation**
- 9954 Reserve - Vehicle For Hire Ord**
- 9955 Reserve - Pollution Recovery**
- 9956 Reserve - Tax Stabilization**
- 9957 Reserve - Economic Develop- Fy96**
- 9958 Reserve - Traffic Signals**
- 9959 Reserve - PBSO Surplus**
- 9960 Reserve - Traffic Calming**

EXPENDITURE CHART OF ACCOUNTS FY 2015

9961	Reserve - Clerk
9962	Reserve - Moving Ordinance
9963	Reserve - Revenue Recognition
9995	Other Reserves

Revenue Chart of Accounts

REVENUE CHART OF ACCOUNTS FY 2015

Revenues may be operationally defined in a governmental fund accounting context as "all increases in fund net assets except those arising from interfund reimbursements, interfund operating and residual equity transfers, or long-term debt issues."

Note: Airport Revenues were previously coded under the 4800 series of revenue source codes. As of October 1, 2004, these revenues were changed to be coded under the 4400 series of revenue source codes.

1110 Ad Valorem Taxes-Current

Ad Valorem Tax is a tax levied on the assessed value of non-exempt real and tangible personal property used in a business located within Palm Beach County, also known as "Property Tax." The assessed value is fair market value, less certain excluded property, differentials, and exemptions. The State has established a cap of 10 mills (\$10 per \$1,000 assessed value) per taxing entity. *Article VII, section 9(a), Florida Constitution*, compels the Legislature to authorize counties to levy Ad Valorem taxes; therefore, *Section 125.01, Florida Statutes*, empowers the Board of County Commissioners to levy and collect Ad Valorem taxes. The general provision for property taxes is *Chapter 192, Florida Statutes*. The determination of millage is covered in *Chapter 200, Florida Statutes*. The "Save Our Homes" amendment is *Section 193.155(1), Florida Statutes*.

1120 Ad Valorem Taxes-Delinquent

Ad Valorem Taxes become delinquent on April 1st following the year in which they are assessed. On or before June 1st, tax certificates are offered at auction on all delinquent property, but some properties will not produce a tax certificate sale. Proceeds from tax certificates sold are recorded as current taxes. Taxes on the unsold tax certificate properties are considered delinquent and any subsequent collections are recorded as delinquent taxes. *Chapter 197, Florida Statutes* provides for tax collections, sales and liens.

1212 Tourist Development Tax

The Tourist Development Tax is a tax levied on the total rental charge on any living quarters or accommodations (unless exempt according to the provisions of *Chapter 212, Florida Statutes*) located within Palm Beach County that is leased or rented for a term of six months or less. *Section 125.0104, Florida Statutes, Local Option Tourist Development Act*, authorizes counties to levy and impose a tourist development tax pursuant to an ordinance approved by referendum. *Palm Beach County Ordinance 82-15* initially imposed a 1% tourist development tax, which was increased to 2% in 1984. *Palm Beach County Ordinance 88-43* increased the tax in 1989 to 3% (initial three percent) and a 4th cent was added in 1994 by *Palm Beach County Ordinance 93-30*. A 5th cent was added in 2006 by *Palm Beach County Ordinance 2006-038*.

1241 Local Opt Gs Tx FS 336.025(1A)

Section 336.025(1)(a), Florida Statutes, allows a local option gas tax (at a rate of one through six cents) upon every gallon of motor fuel and diesel fuel sold at retail in a county and taxed under the provisions of *Part I or Part II of Chapter 206, Florida Statutes*. This tax was originally levied by *Palm Beach County Ordinance 83-14* at the rate of two cents and was increased to four cents by *Palm Beach County Ordinance 85-19*. *Palm Beach County Ordinance 86-23* increased the rate to six cents through August 1995. The effective period was reimposed through August 2025 by *Palm Beach County Ordinance 95-23*.

REVENUE CHART OF ACCOUNTS FY 2015

1242 Local Alt Fuel Fee FS 206.877

1243 Local Opt Gs Tx FS 336.025(1B)

Section 336.025(1)(b), Florida Statutes, allows a local option gas tax (at a rate of one through five cents) upon every gallon of motor fuel sold at retail in a county and taxed under the provisions of Part I of Chapter 206, Florida Statutes. Palm Beach County levies a Local Option Gas Tax of five cents on every gallon of motor fuel sold. Diesel fuel is not subject to this tax. This tax was levied by Palm Beach County Ordinance 93-19.

1244 Local Opt Gs Tx FS 336.021(1A)

Section 336.021(1)(a), Florida Statutes, states that any county by extraordinary vote of the membership of its governing body or subject to a referendum may levy a "ninth-cent fuel tax" on motor fuel and diesel fuel sold at retail. Effective January 1, 1994, Palm Beach County imposes a "Ninth Cent" Local Option Gas Tax of one cent on every gallon of motor fuel and diesel fuel sold in the County. This tax was enacted by Palm Beach County Ordinance 93-18.

1410 Utility Service Tax-Electricity

Palm Beach County Public Service Tax Ordinance (Ordinance 89-13) states that it is the duty of the seller of electricity within the unincorporated area of Palm Beach County (i.e. Florida Power and Light) to collect from the purchaser, for the use of the County, the taxes levied (by this Ordinance) at the time of collecting the selling price charged for each and every transaction. Palm Beach County Ordinance 98-6 amends various sections of the above Ordinance. The amended sections pertaining to purchases and sales of electricity apply to County audits of the seller=s records, seller requests for street address information and purchasers exempt from the tax. Palm Beach County Ordinance 99-4 amends Palm Beach County Ordinance 89-19 by providing for interest and penalties for failure to pay any tax when due or file any required return.

1420 Utility Service Tax-Telecommunications

1440 Utility Service Tax-Gas

Palm Beach County Public Service Tax Ordinance (Ordinance 89-13) states that it is the duty of the seller of metered or bottled gas (natural, liquefied petroleum gas or manufactured gas) within the unincorporated area of Palm Beach County to collect from the purchaser, for the use of the County, the taxes levied by this Ordinance at the time of collecting the selling price charged for each and every transaction. Palm Beach County Ordinance 98-6 amends various sections of the above Ordinance. The amended sections pertaining to purchases and sales of gas apply to County audits of the seller=s records, seller requests for street address information and purchasers exempt from the tax. Palm Beach County Ordinance 99-4 amends Palm Beach County Ordinance 89-13 by providing for interest and penalties for failure to pay any tax when due or file any required return.

1500 Communications Services Tax

Pursuant to Section 202.24, Florida Statutes, effective October 1, 2001, the Communication Service Tax (CST) repealed all local government taxes and fees on communication services. This legislation preempted the County's ability to impose applicable taxes and fees at the local level. Chapter 2001-140, Laws of Florida, provided for the implementation of the CST, which replaced the old taxes and fees with a simplified tax collected by the State and redistributed back to the local government. Further, communication services originating or terminating in the State and charged to a service address within the unincorporated

REVENUE CHART OF ACCOUNTS FY 2015

area of the County are subject to this tax. *Palm Beach County Resolution No. R-01-110* adopted an initial rate of 5.62% on taxable sales as authorized by *Section 202.19, Florida Statutes* for the first year, and a rate of 5.22% effective October 1, 2002. *Palm Beach County Resolution No. R-2003-0412* adopted a rate of 6.32% for a one year period beginning June 1, 2003, and an adjusted rate of 5.72% to be effective June 1, 2004. Palm Beach County elected not to levy permit fees for rights-of-way, which has allowed for an increase of .12% percent to the CST rate in lieu of imposing permit fees on communication service providers desiring to occupy County rights-of-way.

1600 Professional & Occupational Licenses
2200 Building Permits

2310 Franchise Fee Electricity

Palm Beach County Ordinance 85-39 granted for 30 years to Florida Power and Light, the non-exclusive right to construct, maintain and operate in, under, upon, over and across the present and future streets, alleys, bridges, easements and other public places throughout all the unincorporated areas of Palm Beach County for the purpose of supplying electricity to its customers. It also imposed a franchise fee of four percent of Florida Power and Light's revenues from the sale of electrical energy to residential, commercial and industrial customers within the unincorporated areas of Palm Beach County. *Palm Beach County Ordinance 90-39* raised the franchise fee to six percent.

2329 E-911 Fee FS 365.171

2411 Impact Fees-Residential Fire Rescue

2412 Impact Fees-Commercial Fire Rescue

Impact Fees are established by *Article 13 of the Palm Beach County Land Development Code*. The provisions of *Article 13* are authorized by *Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, 236.24(1) and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan*. In addition, the provisions of *Article 13* are necessary for the implementation of the Comprehensive Plan. Fire rescue impact fees are imposed upon all land uses that create an impact on fire rescue services. Impact fees are charged on both new land development and also expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide fire rescue capital facilities in Palm Beach County as set forth in the Comprehensive Plan. The fee schedule for fire rescue impact fees is included in *Chapter C, Section 2 of Article 13*, and is based on land use and building size.

2413 Impact Fees-Residential Law Enforcement

2414 Impact Fees-Commercial Law Enforcement

Impact Fees are established by *Article 13 of the Palm Beach County Land Development Code*. The provisions of *Article 13* are authorized by *Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, 236.24(1) and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan*. In addition, the provisions of *Article 13* are necessary for the implementation of the Comprehensive Plan. Law enforcement impact fees are imposed upon all land uses that create an impact on law enforcement services. Impact fees are charged on both new land development and also expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to

REVENUE CHART OF ACCOUNTS FY 2015

provide law enforcement capital facilities in Palm Beach County as set forth in the Comprehensive Plan. The fee schedule for law enforcement impact fees is included in *Chapter E, section 2 of Article 10*, and is based on land use, building size and location of the proposed development.

2421 Impact Fees-Residential Public Buildings

2422 Impact Fees-Commercial Public Buildings

Impact Fees are established by *Article 13 of the Palm Beach County Land Development Code*. The provisions of *Article 13* are authorized by *Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, 236.24(1) and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan*. In addition, the provisions of *Article 13* are necessary for the implementation of the Comprehensive Plan. Public buildings impact fees are imposed upon all land uses that create an impact on public buildings. Impact fees are charged on both new land development and also expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide public building capital facilities in Palm Beach County as set forth in the Comprehensive Plan. The fee schedule for public buildings is included in *Chapter F, Section 2 of Article 13*, and is based on land use and building size.

2431 Impact Fees-Residential Roads

2432 Impact Fees-Commercial Roads

Impact Fees are established by *Article 13 of the Palm Beach County Land Development Code*. The provisions of *Article 13* are authorized by *Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, 236.24(1) and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan*. In addition, the provisions of *Article 13* are necessary for the implementation of the Comprehensive Plan. Road impact fees are imposed upon all land uses that create an impact on road facilities. Impact fees are charged on both new land development and also expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide road capital facilities in Palm Beach County as set forth in the Comprehensive Plan. The fee schedule for road impact fees is included in *Chapter H, Sections 2 of Article 13*, and is based on the type of land development activity and the size of the structure.

2433 Impact Fees-Residential conditionally imposed

2434 Impact Fees-Commercial conditionally imposed

2441 Impact Fees-Residential economic environment property

2442 Impact Fees-Commercial economic environment property

2443 Impact Fees-Residential economic environment development

2444 Impact Fees-Commercial economic environment development

2451 Impact Fees-Residential human services Schools

2452 Impact Fees-Commercial human services Schools

Impact Fees are established by *Article 13 of the Palm Beach County Land Development Code*. The provisions of *Article 13* are authorized by *Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, 236.24(1) and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan*. In addition, the provisions of *Article 13* are necessary

REVENUE CHART OF ACCOUNTS FY 2015

for the implementation of the Comprehensive Plan and for meeting the school planning requirements of *Section 135.193, Florida Statutes*. School impact fees are imposed upon all land uses that create an impact on County school site requirements. Impact fees are charged on both new land development and also expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide schools capital facilities in Palm Beach County as set forth in the Comprehensive Plan. The fee schedule for school impact fees is included in *Chapter G, Section 2 of Article 13*, and is based on the building size of residential units only. School impact fees are collected and appropriated by the county and remitted to the School Board.

2461 Impact Fees-Residential culture/recreation Libraries

2462 Impact Fees-Commercial culture/recreation Libraries

Impact Fees are established by *Article 13 of the Palm Beach County Land Development Code*. The provisions of *Article 13* are authorized by *Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, 236.24(1) and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan*. In addition, the provisions of *Article 13* are necessary for the implementation of the Comprehensive Plan. Library impact fees are imposed upon all land uses that create an impact on library services. Impact fees are charged on both new land development and also expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide library capital facilities in Palm Beach County as set forth in the Comprehensive Plan. The fee schedule for library impact fees is included in *Chapter D, Section 2 of Article 13*, and is based on residential units by size.

2463 Impact Fees-Residential culture/recreation Parks & Recreation

2464 Impact Fees-Commercial culture/recreation Parks & Recreation

Impact Fees are established by *Article 13 of the Palm Beach County Land Development Code*. The provisions of *Article 13* are authorized by *Article VIII, Section 1(g), Florida Constitution; Sections 125.01, 163.3161, 236.24(1) and 380.06, Florida Statutes; the Palm Beach County Charter; and the Capital Improvements Element of the Comprehensive Plan*. In addition, the provisions of *Article 13* are necessary for the implementation of the Comprehensive Plan. Parks and recreation impact fees are imposed upon all land uses that create an impact on County District, Regional and Beach parks. Impact fees are charged on both new land development and also expansion, replacement or change of use of existing land uses. It is the intent of the County that new development shall bear a proportionate share of the cost of capital expenditures necessary to provide park capital facilities in Palm Beach County as set forth in the Comprehensive Plan. The fee schedule for parks and recreation impact fees is included in *Chapter B, Section 2 of Article 13*, and is based on residential units by size and location (unincorporated County or specific municipality) of the proposed development.

2465 Impact Fees-Residential culture/recreation payments in lieu recreation facili

2466 Impact Fees-Commercial culture/recreation payments in lieu recreation facili

2471 Impact Fees-Residential other sale of TDRs

2472 Impact Fees-Commercial other sale of TDRs

2510 Special Assessments- Principal

2511 Special Assessments- Interest

2520 Special Assessments- Service Charges

2540 Special Assessments- Civic site cash in lieu of land

REVENUE CHART OF ACCOUNTS FY 2015

2900	Other Permits, Fees, & Special Assessments
2901	Contractors License
2902	Zoning Fees
2903	Permit Fees Ordinance 76-2
2904	Platting Fees Ordinance
2905	Roadside Vendor Permits
2906	Adult Entertainment Licenses
2907	Concealed Firearms Permits
2908	Red Light Camera
2920	Inspector General Fee
2921	Commission on Ethics Fee
2925	Lobbying Fee
3101	Fed Grant Capital-Gen Government
3102	Fed Grant Capital-Pub Safety
3103	Fed Grant Capital-Phys Environment
3104	Fed Grant Capital-Transport
3105	Fed Grant Capital-Econ Environment
3106	Fed Grant Capital-Human Services
3107	Fed Grant Capital-Culture/Recreation
3118	Fed Grant Indirect-General Government
3123	Fed Grant Civil Defense
3128	Fed Grant Indirect-Public Safety
3129	Fed Grant Other Public Safety
3138	Fed Grant Indirect-Phys Environment
3139	Fed Grant Other Phys Environment
3141	Airport Development Aid Program
3142	Federal Transit Admin Assist
3148	Fed Grant Indirect-Transportation
3149	Fed Grant Other Transportation
3154	Community Development Block Grant
3158	Fed Grant Indirect-Econ Environment
3162	Physical Health And Nutrition
3168	Fed Grant Indirect-Human Services
3169	Fed Grant Other Human Services
3171	Fed Grant Library Grants
3178	Fed Grant Indirect-Culture/Recreation
3179	Fed Grant Other Culture/Recreation
3199	FEMA Disaster Reimbursement
3320	Fed Pmts Lieu Of Taxes-Wildlife
3401	State Grant Capital-Gen Government
3402	State Grant Capital Pub Safety
3403	State Grant Capital-Physical Environment
3404	State Grant Capital-Transport
3405	State Grant Capital-Eco Environment
3406	State Grant Capital-Human Services

REVENUE CHART OF ACCOUNTS FY 2015

3407	State Grant Capital-Culture/Recreation
3415	Comprehensive Plan/Growth Management
3416	Court Appointed Attorney Rev
3419	State Grant Other-Gen Government
3429	State Grant Other Public Safety
3431	Aquatic Weed Control
3433	Beach Erosion
3439	State Grant Other Physical Environment
3449	State Grant Other Transportation
3461	Mosquito Control - State I
3462	Mosquito Control - State II
3463	Child Support Enforcement Program
3469	State Grant Other Human Services
3471	State Grant Aid To Libraries
3479	State Grant Other Cultural Recreation
3499	State DCA-Disaster Reimbursement

3510 911 Wireless Fee Fs365.172-173

Pursuant to *Sections 365.172 and 173, Florida Statutes*, each provider of wireless E911 shall collect a monthly fee imposed on each service subscriber who has a service number that has a billing address within the state. The rate of the fee shall be 50 cents per month per each service number, beginning August 1, 1999. The fee shall apply uniformly and be imposed throughout the state. The fee is established to ensure full recovery for providers and counties over a reasonable period of the costs associated with developing and maintaining an E911 system on a technological and competitively neutral basis. Forty-four percent of the moneys collected are distributed to the county government based on the number of wireless subscriber billing addresses in the county.

3512 State Revenue Sharing Fs 218

The Florida State Department of Revenue administers the Revenue Sharing Program, which shares with counties 2.9% of net cigarette tax collections, and 2.25% of sales and use tax collections. Collections are initially deposited into their respective trust funds from which a service charge is assessed before transferring funds into the Revenue Sharing Trust Fund for counties. *Chapter 2000-173, Laws of Florida*, repealed the sharing of intangible tax revenues with counties through the County Revenue Sharing Program, and replaced it with a new source by providing 2.25% of sales and used taxes to be transferred to the Revenue Sharing Trust Fund for counties.

3513 Insurance Agents County Licenses

Pursuant to *Section 624.501, Florida Statutes*, county governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives, agents and solicitors selling various types of insurance products. According to the provisions in *Section 624.505, Florida Statutes*, the county license tax applies to agents and solicitors with business offices located within the county= jurisdiction, or to their place of residence if no business office is required. If an agent maintains a business office in more than one county, the agent is required to pay the county license tax in each of those counties. The county government=s portion is \$6.00 per license.

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3514 Mobile Home Licenses

Section 320.08, Florida Statutes, levies and imposes annual license taxes for the operation of motor vehicles, mopeds, certain motorized bicycles and mobile homes, as defined in *Sections 320.01 and 316.003(2), Florida Statutes*. *Section 320.081, Florida Statutes*, applies to all mobile homes and park trailers, and to all travel trailers and fifth-wheel trailers exceeding 35 feet in body length and provides for the collection and distribution of the annual license tax.

3515 Alcoholic Beverage Licenses

Section 561.342(1), Florida Statutes, states that twenty-four percent of the license taxes imposed on: bottle clubs; beer vendors, manufacturers and distributors; wine vendors, manufacturers and distributors; liquor vendors, chartered or incorporated clubs and horse or dog racetrack caterers located within the county are to be returned to the appropriate county tax collector. The proceeds are deposited into the Alcoholic Beverage and Tobacco Trust Fund which is subject to the 7.3 percent General Revenue Service Charge. Monies are distributed to counties and municipalities based on a percent of taxes collected.

3516 Racing Tax

Pursuant to *Section 212.20(7)(a), Florida Statutes*, a guaranteed entitlement of \$29,915,500 is deducted from the Pari-Mutual Wagering Trust Fund for equal distributions among Florida's sixty-seven counties, providing each county's general revenue fund with \$446,500. In addition, pursuant to *Section 849.086 (13)(h), Florida Statutes*, one-quarter of the taxes deposited into the Pari-Mutual Wagering Trust Fund are distributed to the counties where card rooms are located. The amount is determined by September 1st and distributed by October 1st of each year.

3518 Local Government Half-Cent Sales Tax

Sections 212.20(6) and 218.60-62, Florida Statutes, provide definitions and the distribution formula. *Sections 218.63 and 218.23, Florida Statutes*, specify the eligibility requirements that local governments must satisfy in order to participate in the Local Government Half-Cent Sales Tax Program. *Section 218.64, Florida Statutes*, stipulates the restrictions on uses of the funds. The County and its municipalities share the total Palm Beach County distribution in accordance with a statutorily determined formula. The County's share includes both a Countywide component (based on two thirds of the County's incorporated population), and an unincorporated component (based on the unincorporated population). In total, the County receives approximately 60% of the proceeds and the municipalities share the remaining 40%.

3519 State Shared Revenue License Plate

3523 Firefighters Supp Comp FS 633

3542 Constitutional Gas Tax FS 206.41 80%

Section 206.41(1)(a), Florida Statutes, imposes a "constitutional fuel tax" of two cents per net gallon of motor fuel sold in the State. *Section 206.47, Florida Statutes*, states that the Department of Revenue will transmit the constitutional fuel tax as collected monthly to the SBA to be distributed to the counties based on the formula contained in *Section 9(c)(4), Article XII, Florida Constitution of 1968*. The distribution formula is comprised of three components: an area component, a population component, and a collection component. A distribution factor, based on these three components, is calculated annually for each county in the form of weighted county-to-state ratios.

REVENUE CHART OF ACCOUNTS FY 2015

3544 County Gas Tax FS 206.60

Section 206.41(1)(b), Florida Statutes, imposes a "county fuel tax" of one cent per net gallon of motor fuel sold. *Section 206.60(1)(a), Florida Statutes*, states that the Department of Revenue, after deducting its expenses of collection and the General Revenue Service Charge provided for by *Sections 215.20, Florida Statutes*, shall monthly divide the proceeds of the county fuel tax in the same manner as the constitutional fuel tax pursuant to *Section 206.47, Florida Statutes*, as well as the formula contained in *Section 9(c)(4), Article XII, Florida Constitution of 1968*. The distribution formula is comprised of three components: an area component, a population component, and a collection component. A distribution factor, based on these three components, is calculated annually for each county in the form of weighted county-to-state ratios.

3547 Constitutional Gas Tax FS 206.41 20%

Section 206.41(1)(a), Florida Statutes, imposes a "constitutional fuel tax" of two cents per gallon of motor fuel sold in the State. *Section 206.47, Florida Statutes*, states that the Department of Revenue will transmit the constitutional fuel tax as collected monthly to the SBA to be distributed to the counties based on the formula contained in *Section 9(c)(4), Article XII, Florida Constitution of 1968*. The distribution formula is comprised of three components: an area component, a population component, and a collection component. A distribution factor, based on these three components, is calculated annually for each county in the form of weighted county-to-state ratios.

3579	State Shared Revenue Other Culture/Recreation
3580	State Shared Revenue Court (JAC)
3703	Grant Other Loc Capital Physical Environment
3707	Grant Other Loc Capital Culture/Recreation
3719	Grant Fr Other Loc Government - General Government
3728	800 MHZ Renew & Replace Assmt- Public Safety
3729	Grant Fr Other Loc Government-Public Safety
3739	Grant Fr Other Loc Government-Physical Environment
3749	Grant Fr Other Loc Government-Transport
3769	Grant Fr Other Loc Government-Human Services
3778	Contributions From Other Loc Government Culture/Recreation
3779	Grant Fr Other Loc Government Culture/Recreation
3800	Shared Rev Other Local Units
3909	Lieu Of Taxes Local Government Units
4110	Recording Of Legal Inst-Clerk
4116	Service Charge \$4/\$2; F.S.28.24(e)(1)
4120	Charges For Services-Zoning Fees
4121	Planning Fees
4122	Building Fees Other Than Permits
4123	Comp Plan Amendment Plan Fees
4131	Sale Of Maps And Publications
4141	Charges Services-Certify, Copying, Searching
4152	Sheriff-Fees
4153	Circuit Court Facility Fees
4154	County Court-Facility Fees

REVENUE CHART OF ACCOUNTS FY 2015

4155	Supervisor Of Elections-Fees
4160	Public Defender Fees
4161	Special Public Defender Fees
4170	County Court Fees
4175	Circuit Court Fees
4180	Co Off Commission/Fees
4181	Refund PA/TC Commission
4190	PAAB Petition Filing Fees
4191	Dir Community Svc Fees
4192	Env Ord Appeals-Filing Fees
4193	Impact Fee Appeals Bd Filing Fees
4195	Charge Service Impact Fees 2% Admin

Section (7)(B) of Article 13 of the Palm Beach County Land Development Code provides for administrative fees to cover the costs associated with the collection of impact fees. The provisions of *Article 13* are authorized by *Article VIII, Section 1(g), Florida Constitution*; *Sections 125.01, 163.3161, 236.24(1) and 380.06, Florida Statutes*; *the Palm Beach County Charter*; and *the Capital Improvements Element of the Comprehensive Plan*. In addition, the provisions of *Article 13* are necessary for the implementation of the *Comprehensive Plan*. A two percent administrative fee is charged to cover the costs associated with the administration, investment, accounting, expenditures and auditing of impact fees collected.

4196	Child Custody Investigations
4197	Child Safe Place Pick-Up Fee
4199	Other Charge Services General Government
4210	Charge Services Police Services
4220	Charge Fire Protection Services
4221	Charge Fire Protection Municipal
4222	Charge Fire Plan Review Fees
4223	Fire Inspection Fee
4224	False Alarm Fees
4225	Hazard Material Cost Recovery
4226	F/R Insurance Verification Fee
4230	Charge Room & Board Prisoners
4240	Charge Services-Emergency Svc Fees
4250	Charge Protective Inspection Fee
4260	ALS Transport Fees
4261	BLS Transport Fees
4291	Charge Services Public Safety Training
4299	Charge Services Other Public Safety
4360	Customer Account Charges
4361	Water Revenue Readiness To Serve
4362	Water Revenue Commodity
4363	Waste Water Revenue Rts
4364	Waste Water Revenue Commodity
4365	Waste Water Public Authorities

REVENUE CHART OF ACCOUNTS FY 2015

4366	Water Revenue Contractual
4367	Meter Sales
4368	Service Charges
4369	Misc Operating Revenue
4370	Reclaimed Water Revenues
4371	Industrial Pretreatment
4372	Water Restriction Charges
4373	Contractual Utility Authorities
4374	Contractual Reclaimed Water
4375	Glades Utility Authority Operating Revenue
4391	Lot Clearing
4399	Other Physical Environment Rev
4400	Landing Fees Incentive

Contra account to 4401 Landing Fees to record an incentive rebate to Airlines for increasing passenger traffic into PBI.

4401	Landing Fees
4402	Landing Fees Non-Signatory
4403	Aeronautical Services
4404	Environmental Operating Fees
4405	Apron Fees
4406	Aircraft Parking Fees
4407	Passenger Facility Charges
4408	Airline Catering
4409	Security Clearance Fees
4410	General aviation landing fees
4411	Rental Space-Rental Cars
4412	Rental Space-Other
4413	Rent-Buildings
4414	Rental Space-Airlines
4415	Rent-Hangar
4416	Rent-Grounds
4417	Airline Equip Rental-Gate Use
4418	Airline Equipment Rental
4426	Rent-Fuel Farm Facilities
4430	Farebox Revenue
4431	Bus Fares-Senior Citizens
4432	Bus Fares-Students
4433	Bus Fares-Handicapped
4434	Commuter Passes
4435	Contract Services-Special Routes
4436	Non-Contract Special Services
4437	Bus Fares-Charter
4439	Full Fare-Tickets/Transfers
4440	Misc Fares / Related Revenue

REVENUE CHART OF ACCOUNTS FY 2015

4450	Parking Revenue - Transient
4451	Parking Revenue - Monthly
4460	Concessions-Gas & Oil
4461	Concessions Food & Beverage
4462	Concessions-News & Gifts
4463	Concessions-Advertising
4464	Concessions-Valet Parking
4465	Concessions-Rental Cars
4466	Concessions-Off Airport Rental Cars
4467	Concessions-Auto Parking
4468	Concessions-Taxi/Limo
4469	Concessions-Other
4471	Commuter operating area
4472	Reimbursed Expenses Telephone
4479	Reimbursed Expenses Other
4480	Apron Fuel Flowage Fee
4490	Charge Services Other Transportation
4510	Rent-Housing
4640	Animal C&C Registration-Tag
4641	Animal C&C Adoption
4642	Animal C&C Medical-Vaccination
4643	Animal C&C-Medical Tests/Adopt
4644	Animal C&C Rabies Investigation
4645	Animal C&C Burial/Euthanasia
4646	Animal C&C Auction Animals
4647	Animal C&C Guard Dog Reg
4648	Animal C&C Commercial Permits
4649	Animal C&C-Other Revenue
4650	Animal C&C Boarding Fees
4651	Animal C&C Surgery Deposits
4652	Animal C&C Impound Fees
4653	Animal C&C Quarantine Fees
4654	Animal C&C Medical Treatment
4655	Animal C&C Mileage Fees
4656	Animal C&C Pet Supplies
4657	Animal C&C Bite Coord Invest
4658	Animal C&C Field Officer Inves
4659	Animal C&C Animal Transport
4660	Animal C&C Quarantine Release
4691	Charge Services Welfare Receipts
4692	Charge Services County Home
4699	Charge Services Other Human Services
4720	Sale Of Merchandise
4721	Parks Program Activity Fees
4722	Parks Camping Fees

REVENUE CHART OF ACCOUNTS FY 2015

4723	Golf Course Revenue
4724	Parks Swimming Pools
4725	Parks Parking Fees
4726	Parks Tennis Courts
4727	Sales-Food
4728	Sales-Beverages
4729	Parks & Recreation Other Fees
4730	Golf Course Revenue-Other Fees
4731	Admission Fees
4732	Golf Course Rev-Leagues/Tournament
4733	Locker Rental
4734	Equipment Rental
4735	Room Rental
4736	Commission Revenue
4737	Parks Additional Liability Ins Fee
4751	Convention Center Rental space Other
4752	Convention Center Concessions Food & Beverage
4753	Convention Center Concessions Advertising
4759	Convention Center Charges Other
4790	Charge Services Other Culture/Recreation
4814	Additional Court Costs \$15 F.S 938.13 Drug Abuse Trust Fund
4825	Court Improvement Fee \$65 FS 939.185
4850	Court Cost\$2 FS 318.11C Criminal Justice Education/Training
4851	Reimbursed Expense-Passenger Screening
4852	Surcharge\$30 FS 318 Traffic
4900	Charges For Services-Other
4901	Charges For Services-Interdepartmental
4902	Charges For Services-Park Rental
4920	Television Services
4921	Charges For Services- Engineering Internal
5110	Court Fines 34.191 316.660.943
5111	CJTF Felony FS27.3455
5112	CJTF Misdemeanor FS27.3455
5113	CJTF Criminal Traffic FS27.3455
5115	Assessed Court Costs-County
5116	Assessed Court Costs-Cities
5117	Probation Payments
5118	Court Immobilization 316.193fs
5120	Confiscated Property 932.701/4
5130	Law Officers Education Fs 943.25
5140	JAC Assessed Ct Fee Fs775.0833
5141	Drivers Ed Fee FS 318.1215
5150	Domestic Violence Surcharge FS 938.08
5170	Intergovt Radio Communication Program
5200	Library Fines

REVENUE CHART OF ACCOUNTS FY 2015

5300	Pollution Control Violations
5400	Violations Of Local Ordinances
5401	Handicap Parking Enforcement
5500	Federal Fines & Forfeits
5600	State Fines & Forfeits
5810	Confiscation of Deposits or Bonds as Performance Guarantees
5820	Sale of Contraband Property Seized by Law Enforcement
5900	Other Fines & Forfeits
5901	Unclaimed Cash Bond Evidence Money
5902	Crossing Guard FS318.18
5903	Unclaimed Juvenile Restitution Money
5904	Lewdness penalty \$500 FS796.07(6)
6110	Pool Investment Income
6111	Interest Income - Other
6112	Interest - Receivables
6115	Interest - Penalty
6116	Change In Fair Value
6119	Offset For Conversion To Fair Value
6120	Interest State Board Admin
6132	Interest-Tax Collector Fs 219.075
6133	Interest-Sheriff Fs 125.315
6190	Investment Revenue-Pools
6191	Interest/Dividend Rev-Pools
6192	Amortization Prem/Disc-Pools
6199	Pool Income Distributed To Funds
6201	Rental Of Buildings
6202	Rental Of Land
6210	Rental Of Advertising Space
6211	Rental Of Revenue Vehicles
6225	Commercial Lease Rev
6422	Sale Of Surplus Land
6423	Sale Of Civic Site Land
6425	Abandonment Ord Fees
6439	Other Bldg Sales & Liquidations
6440	Sale Of Surplus Fixed Assets
6441	Sale Of Surplus Equipment, Furniture, Fixtures
6442	Ins Proceeds Loss Equipment, Furniture, Fixtures
6443	Settlement Proceeds Loss Eqpt, Furn, Fix
6448	Outside Ins-Disaster Recovery
6449	Self-Ins-Disaster Recovery
6599	Other Scrap Or Surplus Sales
6600	Contributions/Donations From Private Sources
6690	Other Contributions And Donations
6691	Capital Contributions Fr Governmental Funds
6692	Other Contributions And Donations Capital

REVENUE CHART OF ACCOUNTS FY 2015

6693	Developer Contributions
6694	Grant From Oth Non -Govt
6700	Licenses
6910	Unclaimed Tax Redemptions 197.186 Fs
6920	Tax Cert Forfeit 197.291(2)Fs
6925	Tax Deed Surplus Funds 197.473
6930	Refund Prior Year Expenditures
6931	Refund Prior Year Arbitrage Rebate paid IRS
6935	Contribution From Jupiter Stadium Ltd
6936	Contributions from FPL
6940	Inter Departmental Charges
6941	Inter Departmental Charges-Admin
6942	Reimbursement Of Indirect Cost
6943	Reimbursed Expenses-Other
6944	Reimbursed Expenses-Telephone
6948	Utility Relocation Reimbursements
6980	Cash Over/Short-Bank Err
6991	Tap-In Conn, Capacity, Etc.
6992	Capacity Reservation Fees
6993	Engineering Inspection & Review Fees
6994	Municipal Participation Prot
6995	Gain/Loss Early Debt Extinguish
6997	Travel Agency Commissions
6998	Commission On Coin Telephone
6999	Other Miscellaneous Revenue

Interfund Transfers

8000	Transfer From General Fund Fd 0001
8001	Transfer From Senior Citzn Cntrs Fd 1000
8002	Transfer From HUD Supportive House Fd 1001
8003	Transfer From Head Start Fd 1002
8004	Transfer From Community Action Prog Fd 1003
8005	Transfer From Farmwrk Jobs-Educ Fd 1004
8007	Transfer From DOSS Admin Fd 1006
8010	Transfer From Low Inc Home Enrgy Fd 1009
8011	Transfer From Ryan White Care Fd 1010
8014	Transfer From Afford House Trust Fd 1100
8015	Transfer From HCD Fd 1101
8017	Transfer From Home Invest Part Fd 1103
8018	Transfer From Juvenile Assessmt Ctr Fd 1150
8019	Transfer From Law Enforcement Trust Fd 1151
8020	Transfer From Sheriff's Grants Fd 1152
8022	Transfer From County Library Fd 1180
8025	Transfer From Beautification Maint Fd 1200
8026	Transfer From Co Trans Trust Fd 1201

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8027	Transfer From Nat Stewardship Fd 1220
8029	Transfer From Ag Reserve Lnd Mgmt Fd 1222
8030	Transfer From Environmental Enhance-Freshwtr Fd 1223
8031	Transfer From Environmental Enhance-Saltwtr Fd 1224
8032	Transfer From Environmental Enhance-NonSpec Fd 1225
8033	Transfer From Natural Areas Fd 1226
8034	Transfer From Pollution Tf Fd 1227
8035	Transfer From State Mosquito Fd 1228
8036	Transfer From FDEP Lake Worth Lagoon EcoSys Fd 1229
8037	Transfer From Petroleum Storage Tank Program Fd 1230
8038	Transfer From Petrol Store Tank Compliance Fd 1231
8039	Transfer From Handicapped Parking Enforcement Fd 1250
8041	Transfer From HUD - Fair Housing Fd 1252
8042	Transfer From Fair Employment Contract Fd 1253
8044	Transfer From Bond Waiver Prog Fd 1261
8045	Transfer From Intergov Radio Comm Fd 1262
8046	Transfer From School Impact Fees Zone 1 Fd 1263
8047	Transfer From School Impact Fees Zone 2 Fd 1264
8048	Transfer From School Impact Fees Zone 3 Fd 1265
8049	Transfer From School Impact Fees Zone 4 Fd 1266
8050	Transfer From School Concurrency Fd 1267
8051	Transfer From Choose Life License Plate Fd 1268
8052	Transfer From Fire/Rescue MSTU Fd 1300
8053	Transfer From F/R Jupiter MSTU Fd 1301
8055	Transfer From F/R Aviation Battln Fd 1303
8056	Transfer From F/R LTD Plan Fd 1304
8057	Transfer From MSBU Hydrant Boca Fd 1305
8058	Transfer From MSBU Hydrant Riviera Fd 1306
8060	Transfer From Law Library Fd 1321
8062	Transfer From Criminal Justice Fd 1323
8063	Transfer From Palm Tran Operations Fd 1340
8064	Transfer From Palm Tran Grants Fd 1341
8065	Transfer From MPO Fd 1360
8066	Transfer From Southwinds Golf Fd 1380
8067	Transfer From Okeecheelee Golf Fd 1381
8068	Transfer From MSTD-Building Fd 1400
8069	Transfer From AC & C Mobile Spay/Neuter PGM Fd 1420
8070	Transfer From Animal Reg Tf Fd 1421
8071	Transfer From Victims Fd 1423
8072	Transfer From E-911 Wireline Fd 1424
8073	Transfer From EMS Award Grant Fd 1425
8074	Transfer From Public Safety Grants Fd 1426
8075	Transfer From Emergency Management Fd 1427
8076	Transfer From Em Prep & Assist Fd 1428
8077	Transfer From Regulation of Towing Business Fd 1429

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8078	Transfer From Vehicle For Hire Ordinance Fd 1430
8080	Transfer From Moving Ordinance Fd 1432
8081	Transfer From E-911 Wireless Fd 1433
8082	Transfer From TDC Convention Ctr Fd 1450
8083	Transfer From TDC Film Comm Fd 1451
8084	Transfer From TDC Special Proj Fd 1452
8085	Transfer From TDC 4th Cent Lcl Op Fd 1453
8086	Transfer From TDC Tourism Fd 1454
8087	Transfer From TDC Cultural Arts Fd 1455
8088	Transfer From TDC Beaches Fd 1456
8089	Transfer From TDC Sports Comm Fd 1457
8090	Transfer From Drug Abuse Trust Fd 1470
8091	Transfer From Driver Ed Trust Fd 1480
8093	Transfer From LLEBG 2001 Fd 1503
8094	Transfer From Crime Prevention Fd 1500
8095	Transfer From LLEBG 2002 Fd 1504
8096	Transfer From Domestic Violence Fd 1501
8099	Transfer From Economic Development Fd 1539
8103	Transfer From 233.6M CJF 90 Fd 2003
8114	Transfer From 92.475M Gen Gvmt 03 Fd 2018
8115	Transfer From 25M Go Parks/Cultr 03 Fd 2019
8116	Transfer From 25M Go Parks 05 Fd 2020
8117	Transfer From 30.5M Go Libraries 03 Fd 2021
8118	Transfer From 24.5M Go Libraries 05 Fd 2022
8134	Transfer From 32.775M CJC Rev 97 Fd 2505
8137	Transfer From 45.625M Go Ref 98 DS Fd 2508
8138	Transfer From 18.650M CJFAC Ref 02 Fd 2509
8139	Transfer From 25M Go Rec/Cul 99 CTF Fd 3000
8153	Transfer From 80.705M Conv Ctr Bd 00 Fd 3014
8156	Transfer From 26.3M Park/Rec Fac 96 Fd 3017
8157	Transfer From 92.475 Gen Govt Fac 03 Fd 3018
8158	Transfer From 25M Go Parks/Cult Imprv 03 Fd 3019
8159	Transfer From 25M Go Parks/Cultr Imprv 05 Fd 3020
8160	Transfer From 30.5M Go Libraries Imprv 03 Fd 3021
8161	Transfer From 30.5M Go Libraries Imprv 05 Fd 3022
8162	Transfer From Transport Imprv Fd 3500
8163	Transfer From Road Impct Fee Zone 1 Fd 3501
8164	Transfer From Road Impct Fee Zone 2 Fd 3502
8165	Transfer From Road Impct Fee Zone 3 Fd 3503
8166	Transfer From Road Impct Fee Zone 4 Fd 3504
8167	Transfer From Road Impct Fee Zone 5 Fd 3505
8173	Transfer From Unincorp Imprv Fd 3511
8177	Transfer From Abacoa Impct Fee Fd 3515
8178	Transfer From Abacoa Trust Sub Act Fd 3516
8181	Transfer From Northlake Blvd Agr NPB Fd 3519

REVENUE CHART OF ACCOUNTS FY 2015

8184	Transfer From Park Imprv Fd 3600
8185	Transfer From Park Impct Fee Zone 1 Fd 3601
8186	Transfer From Park Impct Fee Zone 2 Fd 3602
8187	Transfer From Park Impct Fee Zone 3 Fd 3603
8188	Transfer From Unit 11 Acq/Ehance Fd 3650
8189	Transfer From S Lox SL Wetlnd Restr Fd 3651
8190	Transfer From Beach Imprv Fd 3652
8191	Transfer From South Lake Worth Inlet Fd 3653
8192	Transfer From Fire Rescue Imprv Fd 3700
8196	Transfer From Fire Rescue Impct Fee Fd 3704
8197	Transfer From Library Imprv Fd 3750
8198	Transfer From Library Expansion Fd 3751
8199	Transfer From Library Impct Fee Fd 3752
8200	Transfer From Pud Civic Site Csh Out Fd 3800
8201	Transfer From 800MZ RR+I Fd 3801
8203	Transfer From Law Enf Impct Fee Z2 Fd 3803
8204	Transfer From Public Bldg Imprv Fd 3804
8205	Transfer From Public Bldg Impct Fee Fd 3805
8207	Transfer From Capital Outlay Fd 3900
8208	Transfer From WUD Revenue Fd 4000
8209	Transfer From Operation/Maint Fd 4001
8210	Transfer From Renewal/Replacement Fd 4010
8211	Transfer From Capital Imprv Fd 4011
8212	Transfer From Connection Chrg Act Fd 4012
8213	Transfer From Special Assessmnt WUD Fd 4013
8215	Transfer From Debt Svc WUD ECR Loan Fd 4031
8216	Transfer From Debt Svc WUD 95 Fd 4032
8217	Transfer From Debt Svc WUD 98 Fd 4033
8218	Transfer From Debt Svc Rsrv WUD Fd 4034
8220	Transfer From Debt Svc WUD 03 Fd 4036
8221	Transfer From Airport Operations Fd 4100
8222	Transfer From Airport Capital Proj Fd 4110
8223	Transfer From Airport Imprv/Devlp Fd 4111
8224	Transfer From Airport Pssngr Fac Fd 4112
8225	Transfer From Noise Abate/Mitigate Fd 4113
8226	Transfer From Airport Restrict Asset Fd 4114
8227	Transfer From DOA 60.15M Refnd 02 Fd 4130
8228	Transfer From Debt Svc DOA 01 Fd 4131
8231	Transfer From Fleet Mgmt Fd 5000
8232	Transfer From Property/Casualty Ins Fd 5010
8233	Transfer From Risk Management Fd 5011
8234	Transfer From Employee Health Ins Fd 5012
8237	Transfer From LLEBG 2004 Fd 1505
8238	Transfer From Street Light Maint Fd 1202
8239	Transfer From 6.525M Pub Imp Bond Ser2003 fd 2510

REVENUE CHART OF ACCOUNTS FY 2015

8245	Transfer From 140M NAV Scripps Construction Trust Fund 2004 Fd 3028
8247	Transfer From 140M NAV Scripps CTF 2004 DS Fd 2028
8248	Transfer From 81.3M Convention Center Refunding Bonds Fd 2511
8249	Transfer From Criminal Justice Reserve Fund 1507
8252	Transfer From 34.6M Scripps/Mecca Land Acq NAV 2005 ds Fd 2031
8256	Transfer From Section 108 Loan Fund 1104
8257	Transfer From Information Technology Cap Imp Fd 3901
8258	Transfer From Court Related IT Cap Improvement Fd 3902
8259	Transfer From 27.775M Rev Ref WUD DS 2004 Fd 4037
8260	Transfer From Local requirements & Innovations Fund1324
8261	Transfer From Legal Aid Programs Fund 1325
8262	Transfer From Teen Court/JAC/Juvenile Fund 1326
8263	Transfer From 7.5M 05 Sunshine #7 SC Reg Park Golf Course Fd 3032
8265	Transfer From Scripps Beeline CTF Fund 3033
8268	Transfer From Scripps NAV Ld Acq DS Fund 2034
8269	Transfer From Court Information Technology Fund 1327
8275	Transfer From 50M NAV 2006 WUD DS Fund 4039
8276	Transfer From South County Regional Golf Course Fund 1382
8277	Transfer From Lantana Hills Golf Course Fund 1383
8279	Transfer From 16M GO 05 DS, Ref Fund 2513
8280	Transfer From 20M NAV 05 DS Ref Fund 2514
8281	Transfer From 16M NAV 05 DS Ref Fund 2515
8282	Transfer From 11.5M NAV 05 DS Ref Fund 2516
8283	Transfer From 10.5M BAN 05 Conv Ctr Acq Fund 3037
8285	Transfer From 50M GO 2005 Waterfront DS Fund 2038
8286	Transfer From 50M GO 2005 Waterfront CTF Fund 3038
8289	Transfer From 16M NAV 05 Stadium Fac Refunding Fund 2517
8290	Transfer From 15M NAV 05 Jud Pktg CTF Fund 3040
8291	Transfer From 15M NAV 2005 Fund 2040
8293	Transfer From 13M Loan 2005 Fund 2041
8296	Transfer From library Cap Grant Fund 3753
8297	Transfer From 115M GO Tax Ref DS Fund 2518
8298	Transfer From CCRT Street Light Maint Fund 1401
8299	Transfer From Sunshine #8 CTF Fund 3043
8300	Transfer From Subordinated Debt 2006 DS Fund 4136
8302	Transfer From Subordinated Debt 2006 CTF Fund 4116
8303	Transfer From 69M DOA 2006A CTF Fund 4117
8304	Transfer From 69M DOA 2006A DS Fund 4137
8305	Transfer From 16M DOA 2006B DS Fund 4138
8306	Transfer From 115M GO Tax Coupon Ref DS Fund 2519
8309	Transfer From 8.1M SS#9 06 CP 3046
8314	Transfer From TDC 1st Cent fd 1458
8319	Transfer From Disaster Recovery Initiative FD1106
8320	Transfer From 98M NAV 07 CTF FD3052
8321	Transfer From 98M 07 DS Scripps/Briger FD2052

REVENUE CHART OF ACCOUNTS FY 2015

8322	Transfer From 177M 08 CTF Jail Expansion FD3053
8323	Transfer From 177M 08 DS Jail Expansion FD2053
8325	Transfer From 177M 08 DS Jail Expansion FD2054
8335	Transfer From Disaster Recovery #3 Wilma 1108
8336	Transfer From Neighbor Stable Prg 1109
8337	Transfer From CDBG HPRP Grnt 1110
8338	Transfer From CDBG-R Prg 1111
8341	Transfer From 2.58M NAV 07A, refunding Biomed Resrch DS2520
8342	Transfer From 5.18M NAV 07B, refunding Biomed Resrch DS2521
8345	Transfer From 35M NAV 08 DS, PBSO Mobile Data 2058
8346	Transfer From 35M NAV 08 CP, PBSO Mobile Data 3058
8347	Transfer From 11M Note Payable 08 DS, ESL 2061
8349	Transfer From 11M SS#12 08 CPR, ESL 3061
8350	Transfer From 6.4M WUD 2008 DS4040
8351	Transfer From E911 Carry Forward Fd 1434
8352	Transfer From 30M NAV 08A Ref DS 2522
8355	Transfer From 26M NAV 09 DS Fd 2065
8358	Transfer From 43M NAV 08 DS 2067
8359	Transfer From 43M NAV 08 DSR 2068
8360	Transfer From 43M NAV 08 CP 3067
8361	Transfer From Highridge Activity Fd 1440
8362	Transfer From Cooperative Extension Rev Fd 1482
8363	Transfer From E-911 Grant Fd 1435
8367	Transfer From Env Res CP fd 3654
8368	Transfer From Const Trust Fund WUD Fd 4041
8369	Transfer From Debt Svc WUD '09 Fd 4042
8370	Transfer From Palm Tran Letter of Credit Fd 1342
8371	Transfer From EOD Sectn 108 Loan Fund 1540
8372	Transfer From Pub Aff Rep Frq Fd 1521
8373	Transfer From TDC- Bldg R&R Fd 3807
8374	Transfer From Red Light Camera Fd 1203
8377	Transfer From EECBG Fund 1541
8378	Transfer From Energy Efficiency EECBG Capital Fd 3903
8379	Transfer From Family Drug Court Grant Fd 1437
8380	Transfer From Justice & Mental Health Grnt Fund 1510
8381	Transfer From Inspector General Fund 1483
8382	Transfer From Ethics Commission Fd 1484
8383	Transfer From Proportionate Share Tr Fd 3523
8384	Transfer From WUD Recl Water R & R Fd 4015
8385	Transfer From WUD FPL Debt Serv Res Fd 4043
8386	Transfer From Neighbor Stable Prg 2 1112
8387	Transfer From UASI Grant Fd 1438
8388	Transfer From Rad Emg Prpr FPL Fd 1439
8389	Transfer From 11M NAV Tax 10 DS Fd 2523
8391	Transfer From Impact Fee Program - Roads Zone 1 Fd 3531

REVENUE CHART OF ACCOUNTS FY 2015

8399	Transfer From 19M GO 10 DS Fd 2524
8702	Transfer From 28M GO DS Fund 2525
8703	Transfer From NSP3 Fund 1113
8704	Transfer From 40M NAV 11 DS Fund 2069
8705	Transfer From 15M NAV 11 DS Fund 3069
8706	Transfer From 15.7M NAV 11 DS Fund 3070
8707	Transfer From 62.7M NAV 11 DS Fund 2526
8708	Transfer From 62.7M NAV 11 DSR Fund 2527
8709	Transfer From Intergovt Radio Comm CW Fund 1269
8712	Tr Fr Golf Course Operations Fund 1384
8714	Tr Fr HUD CCPG 1542
8718	Tr Fr 16.1M NAV 12 DS Fund 2528
8719	Tr Fr 150.0M NAV 12 DS Fund 2529
8721	Tr fr JAG Program Solicitation Fund 1511
8722	Tr Fr 10.1M NAV 12 DS Fund 2071
8723	Tr Fr 10.1M NAV 12 CP Fund 3071
8724	Tr Fr Workforce Hsg Trust Fund 1114
8401	Bond Proceeds
8402	Loan Proceeds
8403	Anticipation Note Proceeds
8404	Lease Purchase Proceeds
8411	Bond Premium/Discount Revenue
8495	Tr Fr SWA Fd 4900
8496	Transfer From Property Appraiser Fd 1900
8497	Transfer From Tax Collector Fd 1901
8498	Transfer From PBSO Fd 1902
8499	Transfer From Clerk Of Courts Fd 1903
8501	Proceeds Of Refunding Bonds
8511	Refunding Premium/Discount Revenue
8602	Excess Fees-Clerk Of Court
8603	Excess Fees-Supervisor of Elections
8604	Excess Fees-Sheriff
8606	Excess Fees-Property Appraiser
8607	Excess Fees-Tax Collector
8701	Loan Repayment
8800	Transfer From BOCC to PA Y/E
8801	Transfer From BOCC to TC Y/E
8802	Transfer From BOCC to PBSO FYE
8803	Transfer From BOCC to CC FYE 0001
8900	Statutory Reserves
8901	Balance Brought Forward
8902	Balance Brought Forward-Reserves
8903	Residual Equity Transfer
8904	RE Bal Brought Forward

EXHIBIT B
CONSULTANT'S PROPOSAL
DATED MARCH 1, 2014
Contract No. 14-013/LAC
(44 Pages)

**ENVIRONMENTAL
FINANCIAL
GROUP
INC**

1515 NORTH ASTOR STREET, SUITE 5C
CHICAGO, ILLINOIS 60610-5792 USA

1 March 2014

Ms. Lynn Clavette, Buyer
Palm Beach County
Board of County Commissioners
Purchasing Department
50 South Military Trail, Suite 110
West Palm Beach, FL 33415

Letter of Transmittal: RFP No. 14-013/LAC

Dear Ms. Clavette:

Environmental Financial Group, Inc. ("EFG") is pleased to submit to you and Palm Beach County Water Utilities this proposal for Water Utilities Financial Consulting Services.

Identification of the Proposer

The proposer is identified as follows.

Environmental Financial Group, Inc.
1515 North Astor Street, Suite 5C
Chicago, Illinois 60610-5792

Direct: 1-312-860-5767
Fax: 1-312-278-0259

Proposed Working Relationship Between Proposer and Subcontractors

The relationships between EFG and all subcontractors included in this proposal are as prime consultant to subconsultant. Schedules 1 and 2 pertaining to proposed SBE participation and a letter of intent to perform as an SBE subcontractor are included in Section 3.8 of the enclosed Technical Proposal document.

Contact During Proposal Evaluation

During the proposal evaluation process, the following contact information may be used.

Scott Harder, President and CEO
Environmental Financial Group, Inc.
1515 North Astor Street, Suite 5C
Chicago, Illinois 60610-5792

Direct: 1-312-860-5767
Fax: 1-312-278-0259

E-mail Address: seharder@efg.com

Verified Amendments

The signed receipt of Amendment No. 1 dated February 21, 2014 and email verification is included in Section 3.9 of the Technical Proposal document enclosed.

Appendix D Drug-Free Workplace Certification

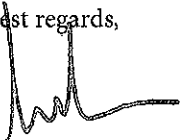
A signed certification is attached to this letter of transmittal.

Exceptions to RFP and Standard Agreement

Per Section 2.16, EFG takes no exception to any provision of RFP 14-013/LAC. Per Section 2.20, EFG also takes no exception to any clause in the Standard Agreement that was set forth in Section 5, Attachment 1.

Signature of Authorized Person

Best regards,



Scott E. Harder, President and CEO
Environmental Financial Group, Inc.

Attachment

Enclosure

This Technical Proposal document has been formatted to adhere to the section numbering and sequencing set forth in the Request for Proposal (RFP) document.

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**TECHNICAL PROPOSAL:
SECTION 3 PROPOSAL REQUIREMENTS**

**Water Utilities Financial Consulting Services
Palm Beach County, Florida
RFP NO. 14-013/LAC**

March 1, 2014

**Submitted by:
ENVIRONMENTAL FINANCIAL GROUP, INC
1515 NORTH ASTOR STREET, SUITE 5C
CHICAGO, ILLINOIS 60610**

**+1 312 860 5767 MAIN
+1 312 278 0259 FAX**

In Association with:

**Howard C. Osterman, Inc.
Palm Beach Gardens, FL**

**Public Resources Management Group, Inc.
Maitland, FL**

3.1 Experience/ Qualifications/ Background/ References/ Information

Environmental Financial Group, Inc. has been conducting work in Florida similar to that outlined in the Scope of Work (Section 4) continuously since 1992. Throughout those 22 years, we have carefully managed our work obligations to deliver the highest quality services and avoid over-commitments.

As part of this proposal, we pledge to continue to maintain Palm Beach County (the County) as our highest priority and will make every reasonable effort to avoid workload, personal or other constraints which would interfere in any material respect with our professional service obligations to the County.

3.1.1 Experience, Qualifications, Capabilities and Expertise

EFG is a global utility management consulting firm based in Chicago. We maintain a clientele in Florida, across the US, and globally. The EFG Team has substantial experience in all aspects of the work described in the General Requirements set forth in Section 4.2 of this proposal and the RFP.

This experience includes the following:

- Over 100 water, wastewater and reclaimed water rate studies;
- Planning and support for over \$5 billion in water and sewer revenue bonds;
- Utility acquisitions totaling over \$600 million;
- Numerous analyses, studies, and assessments related to all aspects of water utility financial management.

The EFG Team's qualifications extend beyond our cumulative 175 years of water utility business management consulting experience of our key team members, as follows:

- Training in finance, economics, accounting, engineering, law (currently non-practicing), mathematics, and statistics;

- Acceptance in the Florida courts as expert witnesses in matters related to ratemaking, utility valuation, and utility financial capacity;
- Professional licensure as certified public accountants in Florida; and
- Professional engineering licensure in Florida and other states.

The EFG Team's capabilities and expertise encompass all aspects of the RFP's General Requirements.

- Pro forma financial modeling and forecasting;
- Cost of service rate analysis;
- Water utility financial policy development;
- Communications with decision-makers and other stakeholders;
- Utility due diligence, valuation, merger and acquisition;
- Debt financing and disclosure;
- Asset management and business case evaluation;
- Water and wastewater operations, technology and risk assessment; and
- Statistical data analysis.

In addition, we routinely provide advice on public-private partnerships, water risk assessments, sustainability, strategic planning, water technology business and financial plans, program management, and climate finance.

3.1.2 Relevant Experience of Key Staff

The EFG Team offers a team with long-term, in-depth and strategic knowledge of Water Utilities finances and infrastructure. We have collaborated with you on several utility innovations during our tenure. We offer innovation and continuity.

Scott Harder. Scott has 33 years of experience as a financial analyst, economist, and engineer working with utilities, cities, and water technology companies. He has worked with the County continuously since 1988 as financial and rate consultant, and has been involved in every bond issue, utility acquisition, and rate study over those 26 years. Scott is President and CEO of Environmental Financial Group, Inc.

Scott will serve Water Utilities as project manager and lead analyst on all assignments, bringing other resources to bear as needed.

Howard Osterman. Howard brings to the EFG Team over 54 years of experience in water utility ownership and management, utility acquisitions, financial policy and utility law. Howard has worked continuously alongside EFG as financial consultant to Water Utilities since 2004, adding value in strategic utility business matters and communications. Before that, Howard and Scott worked together on several Water Utilities projects extending back to the Meadowbrook acquisition in 1988. Howard provides consulting services through his Palm Beach Gardens based consulting firm, Howard C. Osterman Inc.

Howard will provide utility management consulting advice and concept development.

Robert Ori. Rob brings to the EFG Team 36 years of experience in the preparation of rate and cost of service studies, feasibility and financial reports, strategic and economic analyses, and debt structuring analyses

Rob and his staff of 18 analysts offer available additional resources should the situation warrant.

in support of governmental indebtedness for major capital improvement programs. Rob has worked together with Scott, Howard and Rene on many projects spanning over 20 years.

Rene Mathews. Rene Mathews rounds out the EFG Team, providing local support, engineering expertise, bond disclosure, and utility acquisition due diligence work on an as-needed basis. Rene, CEO of Mathews Consulting, Inc., has served the County as Utility General Consultant for 12 years. Rene has worked with Scott and Howard on several due

Rene and her locally-based staff will supplement the EFG Team on those assignments involving utility asset valuation and engineering due diligence.

diligence and infrastructure condition assessment assignments over that time. Rene and her partner Rebecca Travis at Mathews Consulting Inc. provide the EFG team local work space, meeting support, and other technical support capabilities at their West Palm Beach offices. The financial experience of the EFG Team may be summarized as follows.

Water Utility Financial Advisory Experience			
Firms	Areas of Expertise	Utility	Advice and Outcomes
EFG/HCO	Multiple	Seacoast Utility Authority	Bond financing Cost of service rate study Utility management
HCO/ PRMG/ EFG	Multiple	Town of Jupiter	Ratemaking New WTP financing Utility management
EFG/HCO	Acquisitions	Charlotte County	Acquire GDU assets
EFG/HCO	Acquisitions	Palm Beach County	Meadowbrook South Palm Beach Utilities Century Village Royal Palm Beach
EFG/HCO	CIP Funding	Palm Beach County	Bond issue planning Bond ratings
EFG/HCO	CIP Funding	Seacoast Utility Authority	Bond issue planning Rate studies Bond ratings
EFG/ PRMG	CIP Funding	ECR Board	Solids project financing through interim bank note
EFG	CIP Funding	North Bay Village	Rate studies
EFG/MCI	Disclosure	City of Tamarac	Bond disclosure reporting
EFG/ HCO	Innovative Programs and Plans	Palm Beach County	FPL RW pipeline project Broward County RW Project RW rates and connection fees GUA business planning and absorption

3.1.3 Relevant Florida Financial Advisory Experience

Representative Florida financial advisory experience is set forth below with specific examples.

Representative EFG Florida Financial Advisory Experience			
Utility	Dates	Level	Extent of Experience
Palm Beach County	1988 – 2014	Rates and Financial	Rates, bonds, forecasting, policy, acquisitions
Palm Beach County	2011-12	Expert Witness	Rate policy matter
Seacoast Utility Authority	1984 – 2014	Utility Management	All aspects of operations and management
Town of Jupiter	1984 – 2014	Utility Management	All aspects of operations and management
ECR Board	2010 – 2014	Rates and Financial	Capital project finance
North Bay Village	2013-2014	Rates and Financial	Rates and CIP funding
Lantana	2013-2014	Rates and Financial	Cost of service rates, perpetuity of service
Lauderdale by the Sea	2014	Rates and Financial	Bulk rate dispute resolution
Palm Beach County	1990-1995	Expert Witness	Contested Comprehensive Plan matter
Miramar	1990-1995	Rates and Financial	Capital project finance
City of West Palm Beach	1990-1995	Expert Witness	Bulk rate dispute resolution
City of Tequesta	1990-1995	Expert Witness	Bulk rate dispute resolution
Hillsborough County	1990-2000	Utility Management	All aspects of operations and management

3.1.4 Florida Water Utility References

EFG Team Water Utility References		
Water Utility	a. Contact Information	b. Scope of Work and Staff Provided
Seacoast Utility Authority (EFG and HCO)	Daniella Russell, Finance Director Seacoast Utility Authority 4200 Hood Road Palm Beach Gardens, FL 33410 1-561-627-2900	Bond feasibility, Cost of service rate study Ratings presentations
Town of Jupiter (HCO, PRMG, EFG)	David Brown, Director of Utilities Town of Jupiter 210 Military Trail Jupiter, FL 33458 1-561-741-2273	All aspects of utility financial and business management
City of Tamarac (MCI, EFG)	Jim Moore, Assistant Director Utilities Department City of Tamarac 10101 State Street 1-954-597-3758 Tamarac, FL 33321-6428	Bond Disclosure and Reporting
Martin County (PRMG)	John Polley, Utilities and Solid Waste Director Martin County 2378 S.E. Ocean Blvd. Stuart, FL 34996 1-772-221-1442	Bond feasibility, Cost of service rate study Ratings presentations Acquisitions

Additional references are available upon request

3.1.5 Experience with Credit Rating Agencies

The EFG Team has substantial experience working with credit rating agencies and bond insurers to secure credit ratings for their clients. Within Palm Beach County, the following work experience is particularly relevant.

Relevant Florida Credit Rating Experience		
Utility	Role	Outcome
Palm Beach County	Financial disclosure, forecasting, ratings presentations	Raised to AAA, maintained throughout additional bond issues and through economic downturn
Seacoast Utility Authority	Financial disclosure, forecasting, ratings presentations	Raised to AA+, maintained through review and through economic downturn
Town of Jupiter	Financial disclosure, forecasting, ratings presentations	AAA, maintained through review
ECR Board	Financial disclosure, forecasting, ratings presentations	Secured AA+ "shadow" bond rating and first bank notes in anticipation of first bond issue in 2014
Palm Beach County SWA	Financial disclosure, ratings presentations	Architect of innovative solid waste assessment program to stabilize revenue and ratings

3.1.6 Background and Experience of Technical Staff

Key Team Member Experience and Resources		
Staff Member and Firm	Relationship to Proposer	Experience and Resources
Scott Harder - Environmental Financial Group, Inc.	Officer	33 years of experience as financial analyst, economist, and engineer.
Howard C. Osterman - Howard C. Osterman, Inc.	Subcontractor	54 years of experience in utility management, acquisitions, and finance.
Rene Mathews - Mathews Consulting, Inc.	Subcontractor	22 years of experience as an engineer.
Robert Ori - Public Resources Management Group	Subcontractor	36 years of experience as accountant, rate analyst, and utility management consultant

3.1.7 Description of Pending Litigation

Since its inception, EFG has never been the subject litigation and has no pending litigation.

3.2 Project Approach / Understanding Information

3.2.1 Complete Range of Services to Best Assist the County

EFG has assembled a multi-disciplinary team designed to offer Water Utilities an extensive range of financial consulting services. Over the 26 years EFG has served the County, Water Utilities has grown into a strong, regional water service provider with many bulk service customers, a growing reclaimed water system, approximately \$1 billion in capital assets, \$150 million in annual revenue, and \$200 million in debt. It has also grown strong financially with a AAA bond rating, almost \$200 million in cash reserves, and exemplary debt service coverage. Looking back over the past 10 years, Water Utilities has achieved the following:

- Weathered a severe economic downturn by strengthening its cash reserves, selling bulk water and wastewater service, and reducing reliance on connection fees and guaranteed revenues;
- Absorbed large acquisitions, including the Village of Royal Palm Beach and the Glades Utility Authority;
- Developed an innovative reclaimed water project jointly with FPL; and
- Maintained its user fees in line with the cost of service and indexed them each year.

Over the next five years, we see some challenges that will require continued strong financial stewardship.

- Re-investment in aging infrastructure coming at a time when there is significant surplus system capacity;
- Possible additional regionalization involving neighboring municipal utilities;

- Re-doubled efforts to increase capital investment throughput while at the same time adapting its capital planning activities to the needs of an aging infrastructure.

In response, EFG proposes an expanded team to continue our collaborative efforts with Water Utilities staff to address these issues—offering long-term knowledge and continuity coupled with a track record of innovating financial solutions. We propose the same primary points of contact, but with an enhanced ability to draw upon additional resources to tackle large assignments.

3.2.2 Policies, Plans, Procedures and Techniques

Environmental Financial Group, Inc. will continue to rely on the following practices to ensure that the right resources are brought to bear on each task. These are as follows.

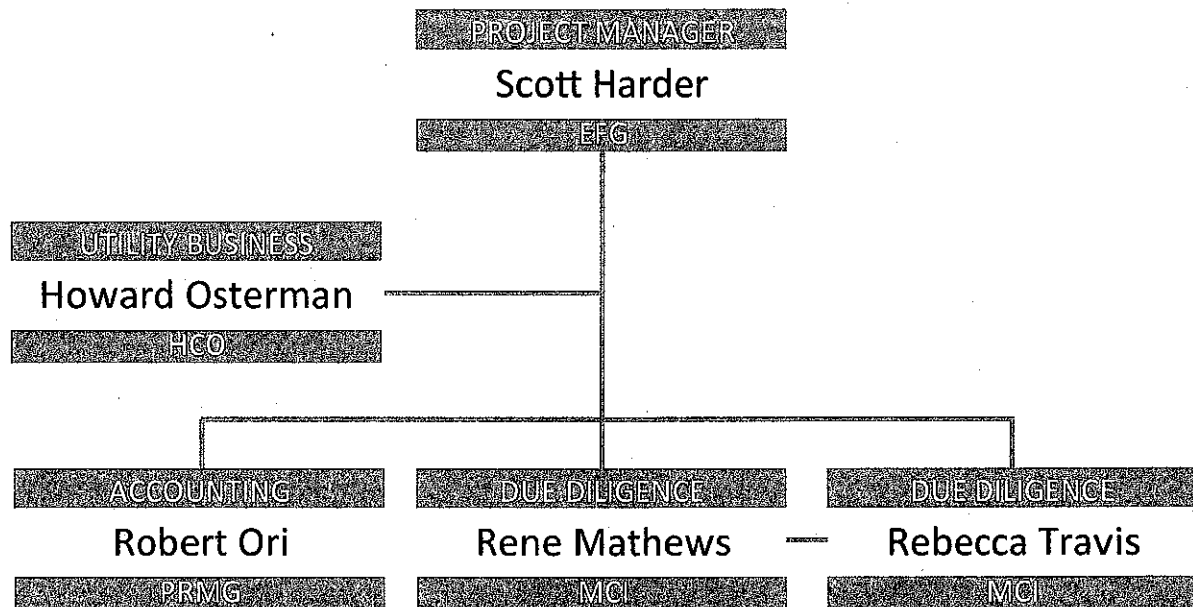
- **Priority** service to Water Utilities.
- **Flexibility** to help solve problems in step with Water Utilities work flow: ranging from a phone call, to a briefing meeting, and up to an all-out effort involving multiple workshops, Citizen's Advisory Board input, public outreach and Board of County Commissioners briefings and hearings.
- **Monitoring** of Water Utilities financial performance through regular forecast updates, customer statistical report review, and analysis.

3.2.3 Approach to Project Organization and Management

EFG proposes that Scott Harder serve as a single point of contact on all assignments, providing continued adherence to budget and schedule at all times. EFG has never exceeded the budget on any assignment and will continue to seek any changes *in advance* of performing any work.

3.3 Key Personnel and Operations Information

3.3.1 Organizational Chart



3.3.2 List of Key Personnel

Relevant Florida Credit Rating Experience		
Team Member	Role	Functions
Scott Harder	Project Manager Lead Financial Analyst Lead Economist	Overall Responsibility for Budget and Schedule Primary Point of Contact Lead Analyst for All Services
Howard Osterman	Utility Business Strategy Quality Control/Assurance	Concept Development Stakeholder Outreach and Communications
Robert Ori	Accounting (CPA) Financial Analyst	Accounting Support Analyst Additional Resources
Rene Mathews	Engineer	Local Liaison Asset Valuation / Acquisitions
Rebecca Travis	Engineer	Bond Disclosure Reporting Asset Valuation / Acquisitions

3.3.3 Resumes of Key Personnel

The resumes of the five key EFG Team members are given on the following pages.

3.3.4 Description of In-House Technical Capabilities

The EFG Team has the following in-house technical capabilities to allow for cost-effective data analysis, report preparation, and communications.

In-House Technical Capabilities	
Capability	Benefits to County
MS-Excel and MS Word	Use of non-proprietary software for all financial analysis work, providing complete and cost-effective transfer of finished work products to County.
SAS and SPSS Data Analysis Software	Allows analysis of large datasets (water billings, fixed assets)
Working knowledge of SQL and other data acquisition technologies	Allows communication with County CIS personnel on large or complex data analysis assignments
Cloud Data Storage	Allows access to documents, datasets, and spreadsheet models during the course of active collaborative projects
Video Conferencing Technology	Ability to get the right people in the room at very short notice

Scott Edward Harder

Scott Harder has thirty-three years of global experience developing and financing clean water, clean energy, and low-carbon solutions. In 1992, he founded the **Environmental Financial Group, Inc.**, a Chicago-based consultancy that serves an extensive clientele in the US, Europe, South America, and Asia. Mr. Harder routinely advises cities, utilities, corporations, project developers, investors, technology companies and financial institutions.

BUSINESS COMPETENCIES

Develops and executes sustainable financial strategies for water and energy providers.

Advises in utility ratemaking, acquisitions, bond financing, economics, technology assessment, sustainability, and risk assessment.

Manages project and utility finance plans and transactions in dynamic and evolving policy environments.

Implements projects in countries with restricted capital markets access.

Assesses water and climate risk.

EDUCATION

1986 Colorado State University, Masters of Science, Civil Engineering

1985 University of Alaska, Cold Regions Engineering Certification

1982 University of Colorado, Graduate Studies in Public Finance

1980 St. Olaf College, Bachelor of Arts, Mathematics and Economics

PROFESSIONAL REGISTRATIONS

Professional Engineer, Minnesota, 1991 - present

ADVOCACY AND SERVICE

Chair, Water Technical Advisory Committee, Gold Standard Foundation, Geneva. Water financial mechanism development (ongoing)

Board member, Global Infrastructure Basel Foundation (Switzerland) advocating sustainable infrastructure finance. (ongoing)

Board member in nomination, Water for People, a Denver-based water and sanitation NGO (ongoing)

Trustee, U.S. charitable foundation, sourcing and managing grants in the arts, technology, and the environment. (2011-13)

Moderator and Trustee, Plymouth Congregational Church, Minneapolis. (2001-2008)

Co-Founder and Board Member, Beacon Interfaith Housing Collaborative. (1998-2002)

Co-Founder, FortNet (non-profit). First internet service provider in northern Colorado. (1992-1995)

PERSONAL

Piano, skiing and trekking. Traveling with wife Karen, daughter Liv (London) and son Donald (Minnesota).

RECENT PUBLICATIONS AND PRO BONO CONSULTATIONS

Water for People (NGO), consultations on monitoring, reporting and verification protocols, and utility finance (ongoing)

C40 Climate Leadership Group, consultations on its planned Sustainable Infrastructure Finance Network (ongoing)

National Association of Clean Water Agencies, *Advocacy Alert on U.S. Environmental Protection Agency Mandatory Greenhouse Gas Emissions Reporting and Tailoring Rules* (2010)

Water Environment Federation, *Manual of Practice 30: Wastewater Solids Incineration Systems* (2009)

U.S. National League of Cities, *Carbon Accounting and Reporting Consultation*, Environment Committee (2007)

Water Environment Federation, *Applying Sustainability Principles to Biosolids Master Planning* (2007)

Water Environment Federation, *Biosolids Economics: A Case for Careful Analysis* (2006)

**Howard C. Osterman, Inc.
4621 Bontia Drive
Palm Beach Gardens, FL 33418
+1 561 630-6990**

Howard C. Osterman, Inc. is a management consulting firm based in Palm Beach Gardens, Florida offering the services of its founder and principal Howard Osterman.

Mr. Osterman offers the following services:

- Water and wastewater utility ratemaking;
- Water and wastewater utility acquisitions;
- Bond ratings and disclosure;
- Financial feasibility studies; and
- General utility management consulting.

Mr. Osterman brings unparalleled utility business, communications, negotiations and financial concept development expertise to the team. Howard has negotiated numerous rate cases, water utility acquisitions, and mergers and service agreements in his 54 year career. He is an attorney by training (currently non-practicing).

Mr. Osterman also currently serves with EFG as rate and financial consultants to Palm Beach County Water Utilities.

Mr. Osterman was special utility business consultant to the Seacoast Utility Authority since its inception in 1988 through 2012 and to the Town of Jupiter's water and wastewater utility.

Mr. Osterman and Mr. Harder have worked together on over thirty projects spanning the past twenty six years.

ROBERT J. ORI, CPA

Employee Name
Robert J. Ori

ORI

Employee Title
President

Years of Experience
36

Education
M.B.A., Business
Administration, Rollins
College, 1985

B.S.B.A., Accounting,
University of Central
Florida, 1977

Professional Registration
Certified Public Accountant
in Florida,
No. 15822

Professional Affiliations
Water Environment
Federation; Government
Finance Officers
Association; Florida
Government Finance
Officers Association;
American Institute of
Certified Public
Accountants; Florida
Institute of Certified Public
Accountants; American
Water Works Association;
Florida Stormwater
Association

Present Committees
AWWA Rates and Charges
and Finance, Accounting &
Management Controls
Committees

Applicable Work Experience

Mr. Ori directs the preparation of rate and cost of service studies, feasibility and financial reports, strategic and economic analyses, and debt structuring analyses in support of governmental indebtedness for major capital improvement programs for water, sewer, reclaimed water, solid waste, natural gas, electric, and stormwater utilities. Mr. Ori is also involved in the preparation of the capital improvement element for comprehensive land use plans, development and monitoring of municipal budgets, valuation analyses for utility sales and purchase transactions, contract negotiations, litigation services, and other related accounting, utility and public management advisory services.

Cost of Service and Rate Studies

Mr. Ori has prepared water, wastewater, reclaimed water, electric, natural gas, stormwater, and solid waste full cost recovery, cost of service and rate studies for a variety of municipal, county, special districts, and other public clients. Specific experience includes:

- Preparing revenue sufficiency and rate analyses, development of cost-based rates based on cost allocation process.
- Preparing water and wastewater impact fees to provide for the equitable recovery of incremental capital costs.
- Preparing water conservation rate structure analyses for utilities.
- Preparing bulk water and wastewater rates, including development of interlocal agreements and directed negotiations for service between participants.
- Serving as rate consultant for review of private utility rate filings before various Utility Regulatory Commissions (e.g., Counties).
- Developing miscellaneous service charges for a variety of customer-requested services.

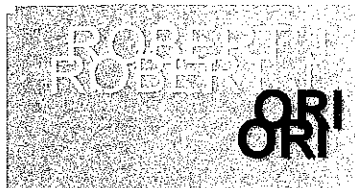
Representative Clients Served

- Utility Authorities
Alexandria Renew Enterprises, VA, Florida Governmental Utility Authority, Florida Keys Aqueduct Authority, JEA (Jacksonville), Newton County Water and Sewerage Authority, GA
- Cities, Towns, Villages
Cooper City, FL; Davie, FL; Jupiter, FL; Melbourne, FL; North Port, FL; Oakland Park, FL; Oviedo, FL; Palm Coast, FL; Palm Springs, FL; St. Marys, GA; Tequesta, FL; Vernon, CT; Waycross, GA; Wellington, FL; West Palm Beach, FL
- Counties
Brevard, FL; Collier, FL; Fairfax, VA; Hernando, FL; Hillsborough, FL; Lee, FL; Loudon, VA; Manatee, FL; Martin, FL; Sarasota, FL; Stafford, VA

Litigation Services

Presented testimony as an expert witness or provided litigation support services before the following state and federal jurisdictions on utility rate, acquisition, and cost of service issues.

- Fletcher Allen, et. al. vs. The Water Works Board of the City of Birmingham in the Circuit Court of Jefferson County, Alabama – Civil Action No. CV 2009 908



- City of Marco Island vs. State of Florida in the Circuit Court of the Twentieth Judicial Circuit in and for Collier County, Florida – Case No. 06-261-CA-TB
- Citrus County Water and Wastewater Regulatory Authority Docket No. WS-05-01
- Pine Island Community Development District v. State of Florida Validation Hearing Case No. 04-CH3084 Fifth Judicial Circuit in and for Lake County
- Hillsborough County, Public Utilities Commission – Windemere Utility Co., Inc. (No Docket)

Utility Valuation and Acquisition Services

Mr. Ori has assisted in the development of utility valuation studies utilizing financial techniques (income approach for both private and public ownership, comparable sales, debt capacity analysis) and assisted in contract negotiations, due diligence analyses and utility transitional activities for several utilities. He has evaluated more than 40 utility transactions for clients such as the cities of Marco Island, North Port, Palm Coast, and Oviedo, as well as Clay, Lee, Charlotte, Sarasota, Hernando, Pasco, Hillsborough and Martin counties, JEA (Duval County) and the Florida Governmental Utility Authority.

Feasibility Studies

Mr. Ori has performed detailed projections and prepared reports associated with the feasibility and financial impact associated with the acquisition of long-term indebtedness. Clients have included the cities of Miramar, Wellington, Palm Coast, Panama City Beach, Tequesta, and West Palm Beach, as well as Clay, Martin, Sarasota, Lee, Collier, Hillsborough, Manatee and Hernando counties, and Harmony and Pine Island Community Development Districts, St. Lucie West Services District and Tohopekaliga Water Authority and JEA. Experience also includes:

- Participation in preparation of bond resolutions, official statements, certificates of compliance, additional bonds test certificates, and other related documents in support of the long-term indebtedness.
- Preparation and participated in presentations before Rating Agencies and bond issuance companies to present financial position of client.

Other Financial Services

Mr. Ori developed strategic business plans and financial forecasts in support of long-term comprehensive planning initiatives for clients such as the cities of Eustis, Wellington, Tequesta, Sanford, Hillsborough County, and Fairfax County VA.

Mr. Ori has also evaluated service options for clients, including bulk/self-owned wastewater treatment requirements and incineration landfill solid waste disposal options.

Rene L. Mathews, P.E.
President

Education

BS/Civil Engineering
North Carolina State University, 1990

Registration

Professional Engineer, Florida, 1995
FL. No. 49298

Professional History

1998 – Present: **Mathews Consulting, Inc.**
1991 – 1998: Hazen and Sawyer, P.C.

Areas of Expertise

Wastewater Facilities Planning and Design
Water Treatment and Distribution
Industrial Pretreatment
Odor Control / Air Quality
Regulatory Compliance
Construction Management

Professional Affiliations

American Society of Civil Engineers
Water Environment Federation
American Water Works Association
National Society of Professional Engineers
Florida Engineering Society

Awards

1998 Young Engineer of the Year, Palm
Beach Branch, ASCE

Related Experience

Ms. Mathews has over 22 years of experience in the planning, design, construction, and management of wastewater, water, reuse, and air quality projects. Her broad experience covers water and wastewater treatment, distribution, and collection systems; process operation and pilot facilities; effluent/reuse management and disposal; sludge treatment and disposal; odor control and air quality assurance; industrial pretreatment; construction management; and regulatory compliance. Relevant project experience includes the following:

- **Due Diligence Study for Glades Utility Authority, Palm Beach County Water Utilities Department, FL.** Project Manager for conducting a due diligence study in anticipation of absorbing certain defined water and wastewater utility services and assets from the Glades Utility Authority (GUA). Engineering tasks included field verification and assessment of the water and wastewater system, environmental assessments, validation of operation and maintenance (O&M) and renewal and replacement (R&R) costs, estimation of capital expenditures necessary for County start-up, financial analysis of GUA's revenues, expenses and fixed asset records, and certain necessary engineering and financial reports necessary for the transfer of assets.
- **Royal Palm Beach Water and Wastewater Utility Acquisition Due Diligence Study, Palm Beach County Water Utilities Department, FL.** Project Manager for performing a due diligence study of the Royal Palm Beach Utility System in anticipation of acquiring certain defined water and wastewater utility services and assets. Mathews Consulting's due diligence study of the utility system included the following tasks: (1) Field verification and assessment of the water and wastewater system, (2) Environmental assessments, (3) Appraisal of land value, (4) Estimation of the depreciated value of the existing water distribution and wastewater collection facilities and equipment, (5) Estimation of operation and maintenance (O&M) and renewal and replacement (R&R) costs for the water treatment facilities and the wastewater treatment facilities for the anticipated duration of operation by PBCWUD, (6) Estimation of capital expenditures necessary for County start-up, (7) Financial analysis of facility's expenditures and revenues, and (8) Preparation of certain necessary engineering and financial reports necessary for bonding activities associated with the utility purchase.
- **Water/Wastewater Bond Report, City of West Palm Beach, FL.** Project Manager responsible for providing assistance to another engineering firm with preparing the project feasibility report for the City of West Palm Beach Utility System Revenue Bonds referendum for the purpose of funding certain capital improvements to the stormwater, water and wastewater system of the City. The feasibility report details the following information: current operations for the water; wastewater and stormwater

Rene L. Mathews, P.E.
President

Related Experience – Continued

systems; proposed capital improvement program; including list of projects and budget summaries; historical and projected system sales and customer usage statistics; rates, fees and charges; historical operating results; and projected operating results.

- **FY 2001, 2002, 2003, 2004, 2005, 2006, 2007 Annual Water/Wastewater Bond Report, City of Tamarac, FL.** Project Manager for the preparation of the annual report to the bondholders on the financial and operational performance of the City's Water and Wastewater Systems for the preceding fiscal year.
- **Due Diligence Study for Pratt & Whitney Water and Wastewater Utility System, Palm Beach County Water Utilities Department, FL.** Project Manager for conducting an engineering study to determine total current value of water and wastewater utility at the Pratt & Whitney site. Study includes field verification and assessment of water and wastewater system, appraisal of land value, estimation of depreciated value of facilities and financial analysis for utility acquisition.
- **Park of Commerce Due Diligence Study, Palm Beach County Water Utilities Department, FL.** Project Manager for Due Diligence Study for acquisition of Park of Commerce W/WW utility.

Rebecca Travis, P.E.
Principal



Education

BS/Civil Engineering
Iowa State University, 1984

Registration

Professional Engineer, Florida, 1989
FL. No. 40988

LEED Green Associate, 2012
#10156330

Professional History

2003 – Present: **Mathews Consulting, Inc.**
1992 – 2003: Williams, Hatfield & Stoner
1987 – 1992: Gee & Jenson
1984 – 1987: HDR Engineering, Inc.

Areas of Expertise

General Civil
Surface Water Management Systems Design
Water and Wastewater Master Planning &
Design
Underground Pipeline Design
Construction Administration
NPDES Services

Professional Affiliations

National Association of Women in
Construction:
Chapter Treasurer, 1994 & 2003
Chapter Board member, 1994 thru 2006
Water Environment Federation
American Water Works Association
Society of Women Engineers:
Chapter President, 1995

Related Experience

Ms. Travis has over 29 years of progressively responsible civil engineering design and project management experience in both private sector residential and commercial land development, as well as municipal stormwater, roadway and utility projects. Her range of experience includes performance of complex professional engineering work involving investigation, planning, design development, permitting, management and construction of public and private developer improvement projects. Relevant project experience includes the following:

- **Glades Utility Authority Bond Report, Palm Beach County Water Utilities Department, FL.** Project Manager for preparing an Engineer's Bond Report and Insurance Report for the Glades Utility Authority water and wastewater treatment facilities. The facilities evaluated in the report included: Pahokee Wastewater Treatment Plant, Lake Region Water Treatment Plant, and Belle Glade Wastewater Treatment Plant.
- **FY 2012, 2010, 2009, 2008 and 2006 Engineers Bond & Insurance Report, Palm Beach County Water Utilities Department, FL.** Project Manager for preparing a biennial insurance bond report for Palm Beach County Water Utilities Department's major water and wastewater treatment and transmission facilities.
- **2003 and 2005 Engineering Bond and Insurance Reports, Palm Beach County Water Utilities Department, FL.** Project Manager for preparing a biennial insurance bond report for Palm Beach County Water Utilities Department's major water and wastewater treatment and transmission facilities.
- **Due Diligence Study for Glades Utility Authority, Palm Beach County Water Utilities Department, FL.** Project Engineer for conducting a due diligence study in anticipation of absorbing certain defined water and wastewater utility services and assets from the Glades Utility Authority (GUA). Engineering tasks included field verification and assessment of the water and wastewater system, environmental assessments, validation of operation and maintenance (O&M) and renewal and replacement (R&R) costs, estimation of capital expenditures necessary for County start-up, financial analysis of GUA's revenues, expenses and fixed asset records, and certain necessary engineering and financial reports necessary for the transfer of assets.

3.4 Ability to Effectively Communicate Complex Financial Concepts Information

The EFG Team has demonstrated its ability to effectively communicate complex financial concepts on many assignments with Water Utilities. We would like to highlight a few examples.

Glades Utility Authority Absorption

TABLE 2: GUA Absorption Analysis/Summary - FY2017 (Year 5)

	Baseline [1]	Seven-Point Plan [2]
Operating Revenue	212,097,755	214,631,272
Operating Expense	130,350,297	133,579,884
Operating Income, after Depreciation	33,947,458	27,451,388
Net Income, after Depreciation	45,420,814	37,796,429
Increase (Decrease) Relative to FY2017 Baseline		(7,624,385)
Year-End Unrestricted Cash Balance [3]	270,338,667	229,705,920
Increase (Decrease) from FY2017 Baseline		(40,632,747)
Debt Service Coverage with Connection Fees	7.43	6.27
Debt Service Coverage without Connection Fees	6.89	5.81

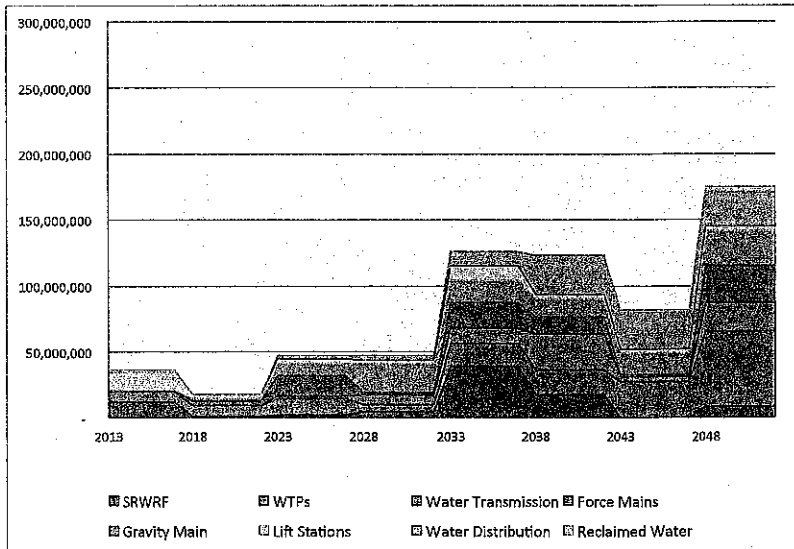
(Taken from EFG Letter Report dated 12/19/12)

Boil down the comparison to critical metrics: net income and cash reserves

Captured a critical impact of absorbing GUA debt into WUD: debt service coverage

Taking this approach to financial decision support, EFG provided information that is clear and concise for decision-makers and other stakeholders, but also suitable for bond disclosure and more detailed financial planning purposes.

Water Utilities Forecasted Asset Replacement



Presented complex utility asset replacement forecast to Citizen's Advisory Board

Established connection between aging infrastructure and forecasted financial performance

FUNDING OPTIONS

- Continue to fully fund annual depreciation expense
- Continue annual indexing of online fees
- Restricted cash reserves (surpluses)
- Connection fees targeting "expansion" capital investment
- Guaranteed revenues addressing capital requirements
- Long-term debt utilizing recent reduction in annual debt service payments

All of these options are revenue neutral and do not include new sources of revenue

21-Feb-14

30

Sought CAB input before final recommendations were developed.

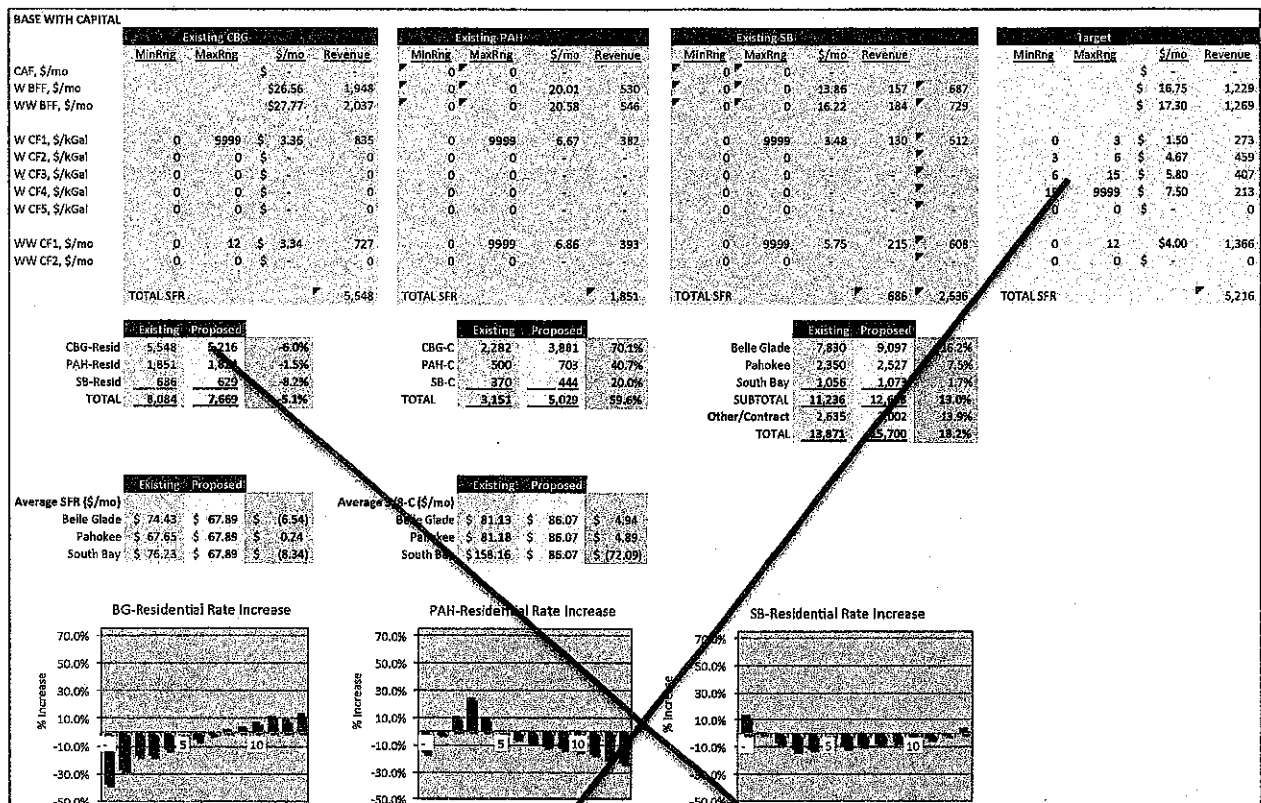
Presented solutions to aging problem as easy to understand concepts – avoided detailed forecast

(Taken from EFG Presentation to Citizen's Advisory Board dated 5/25/12)

EFG has made several presentations to the Water Utilities Citizen's Advisory Board. The CAB is a valuable asset and provides critical input into new financial programs and policies.

Glades Utility Authority – Uniform Rate Design

One of the most difficult tasks is to design user rates that conform to the cost of service, generate enough revenue, and are politically feasible. Designing such rates in a collaborative, real-time setting is even more complex. In a workshop setting, Water Utilities and EFG staff collaboratively explored various options to bring the disparate rates of three cities into alignment. The model used to do this is highlighted below.



(Hypothetical example from EFG Presentation to WUD and GUA staff, 6/9/10)

The model was linked to several years of consumption data, allowing accurate cost of service comparisons.

Target rate structures were developed, with the ability to predict the impact across cities and consumption levels.

Allowed the simultaneous review of impacts across each customer class within each city.

FPL Reclaimed Water Project – Term Sheet

On many assignments involving new project concepts or financial arrangements, EFG attempts to first develop a term sheet, providing a means of communicating complex project details, negotiating various deal points, and providing a starting point for the attorneys to draft agreements.

Category	Recommended Terms and Conditions
Cost of Water	<p>FPL shall pay the County a Capital Fee per month. The Capital Fee shall include bond principal, bond principal coverage of 10%, and a provision for renewal & replacement. The Capital Fee shall be reduced to include only debt service coverage and renewal & replacement when the bonds are paid in full.</p> <p>Renewal and Replacement provisions assume a 40-year design life for the plant and an 80-year design life for the pipeline.</p> <p>The County shall reimburse to FPL 50% of the debt service coverage amount at the end of each year. Such reimbursement shall be calculated net of any extraordinary maintenance that may have occurred during the course of the year.</p> <p>FPL shall pay the County a Carrying Fee per month. The Carrying Fee shall include bond interest and bond interest coverage of 10%. The Carrying Fee shall be reduced to include only bond interest coverage when the bonds are paid in full.</p> <p>FPL shall pay the County a Monthly Base Fee on a take or pay basis, established in accordance with 22 mgd of average daily flow. The Monthly Base Fee, shall address fixed and non-variable operating costs.</p> <p>FPL shall pay the County a Monthly Commodity Fee per thousand gallons of all metered flow. The Monthly Commodity Fee shall address the variable operating costs of service.</p> <p>Base and Commodity Fees shall be indexed from the execution date of the agreement at 100 percent of the Consumer Price Index—Water & Sewer Maintenance series published by the U.S. Bureau of Labor Statistics.</p> <p>The County shall bill FPL on a monthly basis. FPL shall have 30 days from the billing date to remit payment.</p> <p>FPL shall pay an Environmental Surcharge (or receive a credit) if the water quality Level of Service were to change, such surcharge affecting either capital or operating costs, to be determined using generally accepted cost of service ratemaking principles.</p>
Electric Power Surcharge	<p>Electric power costs exceeding the annual percentage increase of the CPI index describe above, as evidenced by FPL Rates and Tariffs, shall be defined as an Electric Power Surcharge. This surcharge shall be carried forward from year to year.</p>
Additional Use of Pipeline	<p>The County may, at its sole option, use the pipeline to deliver additional reclaimed water to other reclaimed water customers. Such additional uses of the pipeline shall in no way affect service to FPL, limiting such uses to seasonal or interruptible service as necessary.</p> <p>In the event that the County delivers reclaimed water to additional customers, then those customers shall share in the Carrying, Base, and Commodity fees. The Capital Fee shall remain the sole responsibility of FPL and no permanent allocation of pipeline or plant capacity shall be made to any other customer.</p>

(Taken from EFG Presentation to Citizen's Advisory Board dated 5/25/12)

3.5 Location

It is anticipated that all analytical work will be performed in the following physical locations.

Locations Where Work is Proposed to Be Performed	
Firm	Physical Location
Environmental Financial Group, Inc.	1515 North Astor Street, Suite 5C Chicago, IL 60610 1-312-860-5767
Howard C. Osterman, Inc.	4612 Bontia Drive Palm Beach Gardens, FL 1-561-630-6990
Public Resources Management Group, Inc.	341 North Maitland Avenue, Suite 300 Maitland, FL 32751 1-407-628-2600
Mathews Consulting, Inc.	477 South Rosemary Avenue, Suite 330 West Palm Beach, FL 33401 1-561-655-6175

3.6 Business Stability

On the next page is a statement from EFG's independent certified public accountant attesting to the financial stability of Environmental Financial Group, Inc. for the current and past two (2) fiscal years of operation. Additional information as to EFG's financial capacity and stability is available upon request.

RONALD RUBINSTEIN LTD.

CERTIFIED PUBLIC ACCOUNTANTS

February 20, 2014

Ms. Lynn Clavette, Buyer
Palm Beach County
Board of County Commissioners
Purchasing Department
50 South Military Trail, Suite 110
West Palm Beach, FL 33415

Proposal Item 3.6 (c) Statement of Financial Stability: RFP No. 14-013/LAC

Dear Ms. Clavette:

Please be advised that I am the independent Certified Public Accountant for Environmental Financial Group, Inc. (EFG) (Federal ID Number: 36-4036933). I can confirm and attest to the financial stability of EFG for the fiscal years of operation 2011, 2012 and 2013.

If you require additional information, please contact me.

Cordially,



Ronald Rubinstein, Ltd.
Ronald Rubinstein CPA

3.7 Price Proposal Information

Submitted on the following Price Proposal Page(s) (Appendix A) is a signed, notarized document indicating the maximum hourly rate to be charged. The hourly rates proposed to be charged by key staff members of EFG subcontractors is given in the table below.

Key Team Member Hourly Rates		
Team Member	Firm	Hourly Rate, USD
Scott Harder	EFG	225.00
Howard Osterman	HCO	225.00
Robert Ori	PRMG	180.00
Rene Mathews	MCI	153.40
Rebecca Travis	MCI	153.40

APPENDIX A
PRICE PROPOSAL PAGES
RFP NO. 14-013/LAC

Page 1 of 2

The following pricing is submitted as the all inclusive pricing to provide the Water Utilities Department with Financial Consulting Services in accordance with the Requirements/Scope of Work/Services set forth in this RFP document.

Hourly Rate: The payment for financial consulting services work performed shall be compensated on an hourly basis at the following rate:

Hourly Rate: \$ 225.00 MAX (SEE TEXT)

The Proposer certifies by signature below the following:

- a. He/she has legally made this offer in accordance with all requirements of this RFP No. 14-013/LAC and shall, if successful Contractor, execute a contract with Palm Beach County.
- b. This Proposal is submitted without prior understanding, agreement, or connection with any corporation, firm, or person submitting a Proposal for the same materials, services, and supplies and is, in all respects, fair and without collusion or fraud.
- c. This Proposal is current, accurate, complete, and is presented to the County for the performance of this contract in accordance with all the requirements as stated in this RFP.
- d. The financial stability to fully perform the terms and conditions as specified herein. the County reserves the right to request financial information from the proposer at any time during the solicitation process and in any form deemed necessary by the County.

**APPENDIX A
PRICE PROPOSAL PAGES
RFP NO. 14-013/LAC**

Page 2 of 2

IMPORTANT:

FAILURE TO SUBMIT THESE PAGES, INCLUDING ALL REQUIRED INFORMATION AND SIGNATURES, WILL BE CAUSE FOR "IMMEDIATE REJECTION" OF THE ENTIRE PROPOSAL RESPONSE.

NAME (PRINT): SCOTT EDWARD HARDER

TITLE: PRESIDENT AND CEO

COMPANY: ENVIRONMENTAL FINANCIAL GROUP, INC.

ADDRESS: 1515 NORTH ASTOR STREET, SUITE 5C

CITY/STATE/ZIP: CHICAGO, IL 60610-5792

TELEPHONE NO: 1-312-860-5767

SIGNATURE: 

Please affix corporate seal or have proposal notarized.


Notary-Full Name

Date: 2/20/2014



OR:

(Corporation seal)

3.8 Business Information

Submitted on the following page is a signed Appendix B Business Information for Environmental Financial Group, Inc. On March 10, 2014 EFG expects to submit its application to the State of Florida Division of Corporations to be registered to do business in Florida.

Also submitted on the following pages are Schedules 1 and 2 with proposed SBE participation and a letter of Mathews Consulting, Inc. intent to perform as an SBE or M/WBE Subcontractor. We also acknowledge the billing responsibilities as set forth in Schedules 3 and 4 as to SBE participation.

**APPENDIX B
BUSINESS INFORMATION
RFP NO. 14-013/LAC**

Full Legal Name of Entity: ENVIRONMENTAL FINANCIAL GROUP INC
(Exactly as it is to appear on the Contract/Agreement)

Entity Address: 1515 NORTH ASTOR STREET, SUITE 5C
CHICAGO, IL 60610-5792

Telephone Number: (312) 860-5767 Fax Number: (312) 278-0259

Form of Entity

- ☒ Corporation
☐ Limited Liability Company
☐ Partnership, General
☐ Partnership, Limited
☐ Joint Venture
☐ Sole Proprietorship

Federal I.D. Number: 36-4036933

(1) If Proposer is a subsidiary, state name of parent company.

Caution: All information provided herein must be as to Proposer (subsidiary) and not as to parent company.

(2) Is Entity registered to do business in the State of Florida? Yes [] No []

If **yes** to the above, as of what date? _____

If not presently registered with the Division of Corporations to do business in the State of Florida as either a Florida or foreign corporation, Proposer acknowledges, by signing below, that if it is the Awardee it will register with the State of Florida prior to the effective date of the contract with Palm Beach County.

SIGNATURE: 

NAME (PRINT): SCOTT E. HARDER

TITLE: PRESIDENT AND CEO

COMPANY: ENVIRONMENTAL FINANCIAL GROUP, INC.

SCHEDULE 1

LIST OF PROPOSED SBE-M/WBE PRIME AND/OR SUBCONTRACTOR PARTICIPATION

PROJECT NAME OR BID NAME: Water Utilities Financial Consulting Services PROJECT NO. OR BID NO.: RFP No. 14-013/LAC
 NAME OF PRIME BIDDER: Environmental Financial Group, Inc. ADDRESS: 1515 N. Astor Street, Suite 5C, Chicago, IL 60610
 CONTACT PERSON: Scott Harder, President and CEO PHONE NO.: (312) 860-5767
 BID OPENING DATE: March 5, 2014, 4:00 p.m. USER DEPARTMENT: Water Utilities

THIS DOCUMENT IS TO BE COMPLETED BY THE PRIME CONTRACTOR AND SUBMITTED WITH BID PACKET. PLEASE LIST THE NAME, CONTACT INFORMATION AND DOLLAR AMOUNT OR PERCENTAGE OF WORK TO BE COMPLETED BY ALL SBE-M/WBE SUBCONTRACTORS ON THIS PROJECT. IF THE PRIME IS AN SBE-M/WBE, PLEASE ALSO LIST THE NAME, CONTACT INFORMATION AND DOLLAR AMOUNT OR PERCENTAGE OF WORK TO BE COMPLETED BY THE PRIME ON THIS PROJECT. THE PRIME AFFIRMS THAT IT WILL MONITOR THE SBES LISTED TO ENSURE THE SBES PERFORM THE WORK WITH ITS OWN FORCES.

Name, Address and Phone Number	(Check one or both Categories)		Consultant/Subconsultant Percentage of Work						
	M/WBE	SBE	Minority Business	Small Business	Black	Hispanic	Women	Caucasian	Other (Please Specify)
Mathews Consulting, Inc. 477 S. Rosemary Ave, Ste. 330 West Palm Beach, FL 33401 (561) 655-6175	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			15%		
2.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
3.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
4.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
5.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
(Please use additional sheets if necessary)			Total: <u>15%</u>						

Total Bid Price \$ _____ Total SBE - M/WBE Participation Dollar Amount or Percentage of Work 15%

I hereby certify that the above information accurate to the best of my knowledge: [Signature] Signature Title President/CEO

- Note:
1. The amount listed on this form for a subcontract must be supported by price or percentage listed on the signed Schedule 2 or signed proposal in order to be counted toward goal attainment.
 2. Firms may be certified by Palm Beach County as an SBE and/or an M/WBE. If firms are certified as both an SBE and M/WBE, please indicate the dollar amount or percentage under the appropriate category.
 3. M/WBE information is being collected for tracking purposes only.

SCHEDULE 2
LETTER OF INTENT TO PERFORM AS AN SBE-M/WBE SUBCONTRACTOR

This document must be completed by the SBE-M/WBE Subcontractor and submitted with bid packet. Specify in detail the particular work items to be performed and the dollar amount and/or percentage for each work item. SBE credit will only be given for items which the SBE-M/WBE Subcontractor are SBE certified to perform. Failure to properly complete Schedule 2 may result in your SBE participation not being counted.

PROJECT NO. RFP No. 14-013/LAC PROJECT NAME: Water Utilities Financial Consulting Services

TO: Environmental Financial Group
(Name of Prime consultant)

The undersigned is certified by Palm Beach County as a(n) – (check one or more, as applicable):

Small Business Enterprise (SBE) X Minority Business Enterprise (M/WBE) X

Black Hispanic Women X Caucasian Other (Please Specify)

Date of Palm Beach County Certification: September 10, 2013

The undersigned is prepared to perform the following described work in connection with the above project and will enter into a formal agreement for work with you conditioned upon your execution of a contract with Palm Beach County.

General Engineering and bond report support services.

Total SBE-M/WBE Participation 15 %

If undersigned intends to sub-subcontract any portion of this subcontract to a non-certified SBE subcontractor, the amount of any such subcontract must be stated: none

The undersigned subconsultant understands that the provision of this form to prime bidder does not prevent subconsultant from providing quotations to others.

Mathews Consulting, Inc.

(Print name of SBE-M/WBE Subcontractor)

By: 

(Signature)

Rene L. Mathews, P.E., President

(Print name/title of person executing on behalf of SBE-M/WBE Subcontractor)

Date: 2-19-14

APPENDIX D
DRUG-FREE WORKPLACE CERTIFICATION
RFP NO. 14-013/LAC

IDENTICAL TIE PROPOSALS - In accordance with Section 287.087, F.S., a preference will be given to vendors submitting with their proposals the following certification that they have implemented a drug-free workplace program which meets the requirements of Section 287.087; provided, however, that any preference given pursuant to Section 287.087, shall be made in conformity with the requirements of the Palm Beach County Code, Chapter 2, Article III, Sections 2-80.21 through 2-80.34. In the event tie proposals are received from vendors who have not submitted with their proposals a completed Drug-Free Workplace Certification form, the award will be made in accordance with Palm Beach County's purchasing procedures pertaining to tie proposals.

This Drug-Free Workplace Certification form must be executed and returned with the attached proposal, and received on or before time of proposal opening to be considered. The failure to execute and/or return this certification shall not cause any proposal to be deemed non-responsive.

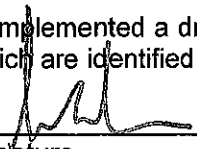
Whenever two (2) or more proposals which are equal with respect to price, quality, and service are received by Palm Beach County for the procurement of commodities or contractual services, a proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

- (1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
- (2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
- (3) Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in number (1).
- (4) In the statement specified in number (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893, Florida Statutes, or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
- (5) Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
- (6) Make a good faith effort to continue to maintain a drug-free workplace through implementation Section 287.087, Florida Statutes.

THIS CERTIFICATION is submitted by SCOTT E. HARDER the
(Individual's Name)

PRESIDENT AND CEO of ENVIRONMENTAL FINANCIAL GROUP, INC.
(Title/Position with Company/Vendor) (Name of Company/Vendor)

who does hereby certify that said Company/Vendor has implemented a drug-free workplace program which meets the requirements of Section 287.087, Florida Statutes, which are identified in numbers (1) through (6) above.


Signature

3/1/14
Date

3.9 Amendments to the RFP

On February 28, 2014 EFG verified via e-mail communication with:

Ms. Lynn Clavette, Buyer
Palm Beach County
Board of County Commissioners
Purchasing Department
50 South Military Trail, Suite 110
West Palm Beach, FL 33415

that it has received Amendment No. 1 to RFP 14-013/LAC and that no additional amendments would be issued. This verification and signed receipt are provided on the following pages. EFG has incorporated all of the provisions of Amendment No. 1 into this Technical Proposal document.

AMENDMENT No. 1

DATED: February 21, 2014

**Palm Beach County Purchasing Department
50 South Military Trail, Suite 110, West Palm Beach, FL 33415**

RFP No. 14-013/LAC

Title: Water Utilities Financial Consulting Services

Request for Proposal Due Date: March 5, 2014.

This Amendment is issued to provide additional information and clarification to the RFP document:

A. Questions received from NorthPoint Consulting Group and the Water Utilities Department responses:

Q.1. May my tax returns be e-mail directly to you by my accountant?

A.1. No, all items required to be submitted with your proposal must be submitted by you as a part of your sealed proposal in accordance with section 1.6 of the RFP. Electronic copies will not be accepted.

Q.2. Are your books kept according to a uniform system of documents?

**A.2. Yes. Water Utilities operates under a uniform system of accounts.
(see Attachment No. 1 to this Amendment, Expenditure Chart of Accounts)**

Q.3. What is the budget for the engagement?

A.3. The budget for the work required to complete the scope of work in RFP 14-013/LAC is not to exceed \$150,000.

Q.4. Are there separate accounts for each service such as Water, Waste Water, etc and are there separate financial statements for each of the services?

A.4. There are no separate accounts or financial statements for each service provided.

Q.5. How are impact fees collected and are they broken down by type of service?

A.5. Impact Fees are collected on a fixed amount per equivalent residential connection collected by the Water Utility Department. Impact Fees are collected on new connections to the system. Impact Fees are broken down by the type of service (Water, Sewer, Reclaimed, etc.).

B. Question received from Burton & Associates and the Purchasing Department's response:

Q.1. Appendix A - Price Proposals Pages indicates filling in an Hourly Rate for the services to be performed on the project. However, Section 3.7 - Price Proposal Information indicates that "the proposer shall indicate the amount of money to be paid by the County during the contract term." Can you please clarify exactly what should be included in the proposal in regards to pricing?

A.1. The pricing should be hourly as stated on the Price Proposal Pages, Appendix A.

Q.2. SBE Participation - We are not an SBE certified firm and we do not currently have any SBE sub-consultants on our project team. Do we need to complete any forms indicating this? Will we be penalized for not having any participation (aside from not earning the possible 10 points)?

A.2. SBE forms are not required to be submitted unless you are proposing to use SBE participation through either a prime contractor or subcontractor. You will not be penalized for not utilizing SBE participation, although utilizing it is encouraged. However, as you've stated, you will not be eligible to receive evaluation points if SBE's are not used.

All changes addressed in this Amendment No. 1 shall be incorporated into RFP No. 14-013/LAC and the final contract. All other terms and conditions of the RFP remain the same and unchanged.

NOTE: Please acknowledge receipt of this Amendment No. 1 by signing below and returning this page with your Proposal Response. Each Amendment to the RFP shall be signed by an authorized agent and submitted with the Proposal or the Proposal shall be deemed non-responsive.


Donna Pagel, Purchasing Manager

ACKNOWLEDGMENT:

ENVIRONMENTAL FINANCIAL GROUP, INC.
COMPANY NAME


SIGNATURE

3/1/14
DATE

Received: from proofa3v-gcc.co.palm-beach.fl.us ([151.132.50.246])
X-RC-RCPT: <seharder@efg.com>

Fri, 28 Feb 2014 10:57:47 -0500

From: Lynn Clavette <LClavette@pbcgov.org>
To: EFG <seharder@efg.com>
Subject: RE: Amendments to RFP 14-013/LAC
Date: Fri, 28 Feb 2014 15:57:46 +0000

Mr. Harder,

The current amendment was a response to the question deadline of 2/14/14. =
There will be no more
amendments.

Thank you

Lynn Clavette, C.P.P.B.
Buyer
Palm Beach County - Purchasing Department
E-mail: LClavette@pbcgov.org
Voice: 561-616-6809
Fax: 561-242-6709

-----Original Message-----

From: EFG [mailto:seharder@efg.com]
Sent: Friday, February 28, 2014 9:45 AM
To: Lynn Clavette
Subject: Amendments to RFP 14-013/LAC

Dear Ms. Clavette,

In reference to RFP 14-013/LAC, we hereby wish to verify that we are in rec=
eipt of Amendment No. 1 and that no other amendments will be forthcoming. =
We plan to arrange shipment of the proposal to your offices tomorrow. Pleas=
e verify whether any additional amendments will be forthcoming.

Thank you.

Best regards,

Scott Harder, CEO
Environmental Financial Group, Inc.

sent via mobile
+1 312 860 5767

Under Florida law, e-mail addresses are public records. If you do not want =
your e-mail address released in response to a public records request, do no=
t send electronic mail to this entity. Instead, contact this office by phon=
e or in writing.

3.10 Additional Information

As additional information, EFG would like to offer a draft pro forma forecast that we recently prepared for Water Utilities. The operating and net surpluses, adequate cash balances, and superior debt service coverage ratios demonstrate the essential benefits of our past collaboration with Water Utilities. Forecasted financial performance has been our watchword as we have worked collaboratively with Water Utilities to innovate new financial solutions, take advantage of financial opportunities, mitigate financial risks, and protect the customer's financial investment in water and wastewater assets. We look forward to continuing this work with you. Thank you.

Forecasted Income

Customer Account Fee	923,169	931,211	939,254	947,296	955,339	963,381	971,424	979,466
Water Base Facility Fee	36,987,017	36,968,223	38,335,771	39,754,083	41,224,974	42,750,322	44,332,072	45,972,234
Wastewater Base Facility Fee	41,015,419	41,501,718	43,023,994	44,602,549	46,239,391	47,936,594	49,696,309	51,520,757
Water Commodity	35,867,949	37,453,322	38,847,531	40,293,535	41,793,186	43,348,402	44,961,168	46,633,536
Wastewater Commodity	27,271,194	28,480,967	29,544,866	30,648,288	31,792,648	32,979,409	34,210,085	35,486,243
Potable Water - Contractual	3,766,875	3,503,000	3,609,000	3,718,000	3,829,000	3,944,000	4,062,000	4,183,000
Wastewater - Contractual	725,574	747,000	770,000	793,000	817,000	842,000	868,000	894,000
Reclaimed - Retail	1,582,958	1,643,114	1,692,408	1,743,180	1,795,475	1,849,340	1,904,820	1,961,964
Reclaimed - Contractual	3,378,975	2,785,000	2,868,750	2,955,000	3,043,750	3,135,000	3,228,750	3,325,000
GUA Contract Services Revenue	-	-	-	-	-	-	-	-
WR Online Fees, net of Host Fees	5,272,700	12,600,000	12,600,000	12,600,000	12,600,000	12,600,000	12,600,000	12,600,000
Meter Sales	565,616	574,560	574,560	574,560	574,560	574,560	574,560	574,560
Late Fees	1,591,651	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Pretreatment Fees	1,117,812	1,128,990	1,140,280	1,151,683	1,163,200	1,174,832	1,186,580	1,198,446
Other	2,350,291	2,400,000	2,424,000	2,448,000	2,472,000	2,497,000	2,522,000	2,547,000
Total Operating Revenue	162,417,200	172,217,106	177,870,414	183,729,175	189,800,523	196,094,841	202,617,766	209,376,205
Operating Expense w/o Depreciation	104,747,391	124,199,022	128,704,694	133,390,592	138,263,927	143,332,195	148,603,193	154,085,032
Equity interest in joint venture net loss	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Bad Debt Expense	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Net op exp before deprec	105,947,391	125,399,022	129,904,694	134,590,592	139,463,927	144,532,195	149,803,193	155,285,032
Depreciation	37,673,900	41,921,000	42,721,000	44,741,000	46,155,000	47,127,600	48,249,600	49,198,600
Operating Income (Loss)	18,795,909	4,897,084	5,244,720	4,397,582	4,181,596	4,435,046	4,564,973	4,892,573
Non-Operating:								
Guaranteed revenue	4,109,431	4,417,449	4,549,973	4,686,472	4,827,066	4,971,878	5,121,035	5,274,666
Interest income	507,451	6,043,838	6,513,167	6,013,856	5,033,786	4,735,674	4,773,120	4,934,767
Interest Expense	(7,697,860)	(8,970,112)	(8,661,455)	(8,300,302)	(7,932,767)	(7,583,110)	(7,327,144)	(7,029,762)
Engineering fees	505,415	524,622	540,360	556,571	573,268	590,466	608,180	626,426
Engineering Expenses	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
FPL Bond Interest and Coverage	4,126,812	4,054,453	3,978,797	3,895,661	3,828,436	3,759,211	3,677,633	3,577,927
Other	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Non-Op income	1,451,249	5,970,250	6,820,842	6,752,258	6,229,789	6,374,119	6,752,824	7,284,023
Net Income	20,247,158	10,867,334	12,065,562	11,149,840	10,411,385	10,809,165	11,317,796	12,176,596
Operating Margin	34.8%	27.2%	27.0%	26.7%	26.5%	26.3%	26.1%	25.8%
Operating Ratio	64.5%	72.1%	72.4%	72.6%	72.8%	73.1%	73.3%	73.6%
Net Take-Down	12.5%	6.3%	6.8%	6.1%	5.5%	5.5%	5.6%	5.8%

Results for 2013 are based on unaudited management statements

[illegible]

TABLE 2
PALM BEACH COUNTY WATER UTILITIES DEPARTMENT
Forecasted Cash Flows

	2013	2014	2015	2016	2017	2018	2019	2020
	0	1	2	3	4	5	6	7
Cash received from customers	162,417,200	172,217,106	177,870,414	183,729,175	189,800,523	196,094,841	202,617,766	209,376,205
Cash disbursements for operating expenses	(105,947,391)	(125,399,022)	(129,904,694)	(134,590,592)	(139,463,927)	(144,532,195)	(149,803,193)	(155,285,032)
Net cash provided by operating activities	56,469,809	46,818,084	47,965,720	49,138,582	50,336,596	51,562,646	52,814,573	54,091,173
Transfers from other County funds	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Cash contributed to other governments	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Net cash provided by non-cap activities	(1,425,000)	(1,425,000)	(1,425,000)	(1,425,000)	(1,425,000)	(1,425,000)	(1,425,000)	(1,425,000)
Expected CIP	(35,000,000)	(40,000,000)	(101,000,000)	(70,700,000)	(48,630,000)	(56,100,000)	(47,450,000)	(40,000,000)
Plus prior year payables and retainage	(2,042,070)	(3,500,000)	(4,000,000)	(10,100,000)	(7,070,000)	(4,863,000)	(5,610,000)	(4,745,000)
Less current year payables & retainage	3,500,000	4,000,000	10,100,000	7,070,000	4,863,000	5,610,000	4,745,000	4,000,000
Contributed Capital-developers and customers								
Connection fees	7,659,599	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Guaranteed revenue	4,109,431	4,417,449	4,549,973	4,686,472	4,827,066	4,971,878	5,121,035	5,274,666
FPL Capital Fee	1,155,000	1,210,000	1,270,000	1,340,000	1,390,000	1,450,000	1,515,000	1,590,000
Future Bond Proceeds	-	-	-	-	-	-	-	-
Debt service	(15,150,369)	(16,259,594)	(16,766,071)	(16,769,706)	(16,653,745)	(14,317,525)	(13,531,937)	(15,105,880)
Grants and Other	-	-	-	-	-	-	-	-
Special Assessment principal	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Net cash used by capital & financing	(34,668,409)	(41,032,144)	(96,746,098)	(75,373,234)	(52,173,679)	(54,148,646)	(46,110,902)	(39,886,215)
Interest income	507,451	6,043,838	6,513,167	6,013,856	5,033,786	4,735,674	4,773,120	4,934,767
Net cash provided by investing activities	507,451	6,043,838	6,513,167	6,013,856	5,033,786	4,735,674	4,773,120	4,934,767
Net increase (decrease) cash and cash equivalents	20,883,851	10,404,778	(43,692,211)	(21,645,796)	1,771,703	724,674	10,051,791	17,714,726
Beginning total cash balance	191,019,334	211,903,185	222,307,963	178,615,753	156,969,957	158,741,660	159,466,333	169,518,124
Ending total cash balance	211,903,185	222,307,963	178,615,753	156,969,957	158,741,660	159,466,333	169,518,124	187,232,850
Restricted Cash per financial statements [3]	(24,624,369)	(29,562,594)	(28,166,071)	(25,139,706)	(24,573,745)	(25,787,525)	(21,471,937)	(23,575,880)
Unrestricted Cash per financial statements	187,278,816	192,745,369	150,449,682	131,830,251	134,167,915	133,678,809	148,046,188	163,656,970
Less current liabilities and retainage	(3,500,000)	(4,000,000)	(10,100,000)	(7,070,000)	(4,863,000)	(5,610,000)	(4,745,000)	(4,000,000)
Cash Reserves available for appropriation	183,778,816	188,745,369	140,349,682	124,760,251	129,304,915	128,068,809	143,301,188	159,656,970
Beginning R&R Account Balance	-	-	24,076,907	8,892,683	16,061,021	39,543,444	59,372,721	86,371,027
Deposit to R&R Reserve Account	-	50,531,855	51,614,521	53,927,459	55,645,026	56,932,342	58,380,488	59,667,410
less R&R project expenditures	-	(26,454,948)	(66,798,744)	(46,759,121)	(32,162,603)	(37,103,065)	(31,382,182)	(26,454,948)
Ending R&R Reserve Account Balance	-	24,076,907	8,892,683	16,061,021	39,543,444	59,372,721	86,371,027	119,583,488
Net Unrestricted Cash	-	168,668,462	141,556,999	115,769,230	94,624,471	74,306,088	61,675,161	44,073,481
Percent of cash from gross revenue to RR	-	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Percent of Capital Projects that are R&R replaced	-	67.00%	67.00%	67.00%	67.00%	67.00%	67.00%	67.00%

Results for 2013 are based on unaudited management statements

TABLE 3
PALM BEACH COUNTY WATER UTILITIES DEPARTMENT
Forecasted Debt Service Coverage

	2013	2014	2015	2016	2017	2018	2019	2020
	0	1	2	3	4	5	6	7
Operating Revenue								
Charges for Services	160,066,909	169,817,106	175,446,414	181,281,175	187,328,523	193,597,841	200,095,766	206,829,205
Other	<u>2,350,291</u>	<u>2,400,000</u>	<u>2,424,000</u>	<u>2,448,000</u>	<u>2,472,000</u>	<u>2,497,000</u>	<u>2,522,000</u>	<u>2,547,000</u>
Total	162,417,200	172,217,106	177,870,414	183,729,175	189,800,523	196,094,841	202,617,766	209,376,205
Operating Expenses	105,947,391	125,399,022	129,904,694	134,590,592	139,463,927	144,532,195	149,803,193	155,285,032
Net Operating Income	56,469,809	46,818,084	47,965,720	49,138,582	50,336,596	51,562,646	52,814,573	54,091,173
Non-Operating Revenue (Expense)								
Guaranteed Revenues	4,109,431	4,417,449	4,549,973	4,686,472	4,827,066	4,971,878	5,121,035	5,274,666
Interest Income	507,451	6,043,838	6,513,167	6,013,856	5,033,786	4,735,674	4,773,120	4,934,767
FPL Capital Fees	1,155,000	1,210,000	1,270,000	1,340,000	1,390,000	1,450,000	1,515,000	1,590,000
FPL Interest, Coverage & R&R Fees	4,126,812	4,054,453	3,978,797	3,895,661	3,828,436	3,759,211	3,677,633	3,577,927
Miscellaneous	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
	10,398,694	16,225,740	16,811,937	16,435,989	15,579,288	15,416,763	15,586,787	15,877,359
Net Revenues Available for Debt Service	66,868,503	63,043,824	64,777,657	65,574,571	65,915,884	66,979,409	68,401,360	69,968,532
Connection Fees Available for Debt Service	7,659,599	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Net Revenues and Connection Fees	74,528,102	71,043,824	72,777,657	73,574,571	73,915,884	74,979,409	76,401,360	77,968,532
Long-Term Debt Service	15,150,369	16,259,594	16,766,071	16,769,706	16,653,745	14,317,525	13,531,937	15,105,880
Coverage:								
Including Available Connection Fees	4.92	4.37	4.34	4.39	4.44	5.24	5.65	5.16
Excluding Available Connection Fees	4.41	3.88	3.86	3.91	3.96	4.68	5.05	4.63
Debt Service Safety Margin	31.8%	27.2%	27.0%	26.6%	26.0%	26.9%	27.1%	26.2%
Operating Ratio	64.5%	72.1%	72.4%	72.6%	72.8%	73.1%	73.3%	73.6%
Debt Ratio	16.3%	15.0%	13.9%	12.9%	11.8%	10.8%	9.9%	9.1%

Results for 2013 are based on unaudited management statements