

PIPELINE

The Official Publication of the Florida Irrigation Society



IRRIGATION

Immigration

and Irrigation

What You May Not Know!

WHAT'S YOUR COMPANY'S
BLUE SKY VALUE?

PIPELINE

Vol. 16 / Issue 3 / 2017

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Greetings Fellow Irrigators,

As Fall is upon us, we find ourselves leaving behind a very wet and stormy summer season. Almost every irrigation and landscape company has been affected by Hurricane Irma and two months later many are still not back to full speed. At times like these I always found that my Florida Irrigation Society members were a good source for communication, information and many times a helping hand in an effort to get things back to normal.

Just as we're getting back to normal the dry season is fast approaching. Each dry season is an opportunity to improve the efficiency of the systems you manage as you go through your wet checks and fall inspections. Please remember that we are the ones who manage more fresh water than all the other trades. It is up to us to conserve as much of that water as we can. Educate your customers precipitation rates, hydro zones and smart water technology and chances are you can find some additional revenue sources while saving water. It's a win-win for everyone.

On the education front, we were happy to be working closely with the Irrigation Association (IA) by providing three management courses and a state exam prep class for their national show in Orlando this Fall. I would also like to thank the IA for allowing us to hold our golf tournament fundraiser and our annual meeting in conjunction with their show. We also just completed a CEU workshop for Volusia County contractors that was a huge success. Be on the lookout for new technical and entry-level classes that we will be rolling out for 2018. I know that many of you have been asking for these instructional classes and they are being put

together with a lot of effort from our management staff along with help from the distribution and manufacturing side of our industry.

I am looking forward to a new state board with the opportunity to get some new faces involved with our state and local causes. If you feel that you would like the opportunity to make a difference in your industry please contact your local chapter or the state office for details.

Scott King

Scott King, President

Florida Irrigation Society

Florida Irrigation Society Education Calendar 2018

Visit fisstate.org for registration forms and additional information.

FLORIDA IRRIGATION CONTRACTOR LICENSE

Exam Prep Webinars (Technical portion) Cost: \$495/person

Jan 16-17 | March 6-7 | May 15-16

Exam Prep Webinars (Business and Finance portion) Cost: \$550/person

Feb 6-8 | Apr 17-19 | June 5-7

All webinars are from 4:00pm-8:00pm with a live experienced instructor. Sessions are recorded for review later. Books are not included in fee.

- No Pass Guarantee: If attendee fails the exam, he/she may retake the workshop at no cost within 12 months of the exam.
- Books: The Irrigation Contractor licensing exam is an open book exam. Books allowed as reference during the State Exam but must be in-hand for use during the webinars. Contact the Florida Irrigation Society to get exam book ordering information at 727-209-1595.

TECHNICAL TRAINING - COMING IN 2018 - Keep checking the website for details!

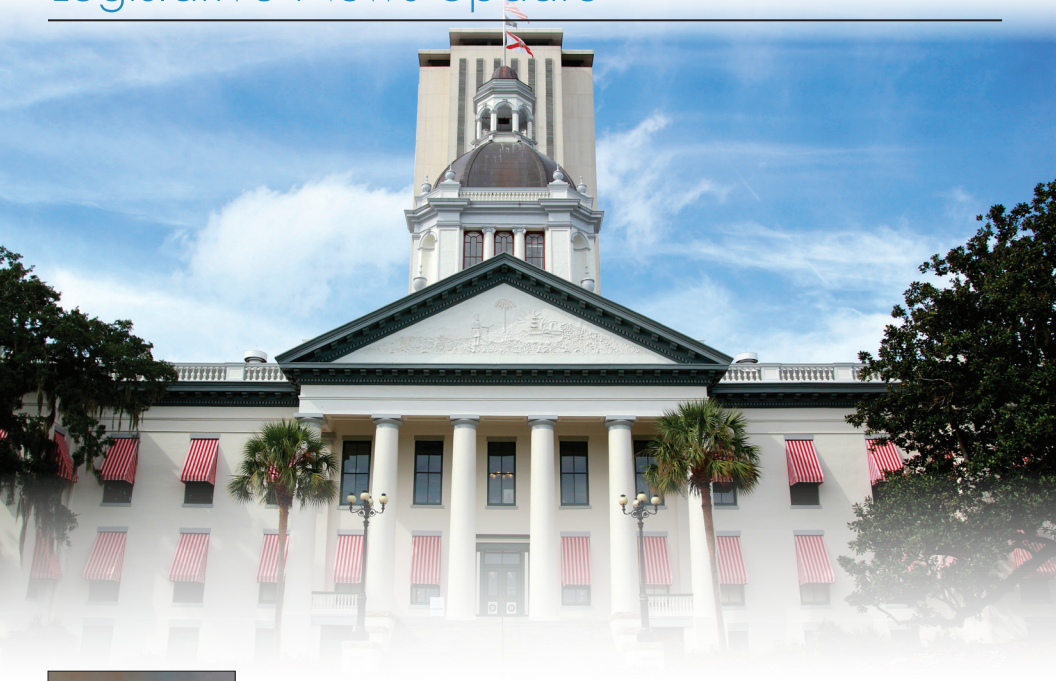
Drip Irrigation Design (4 hrs.)

Basic Irrigation Pipe Installation (4 hrs.)

Irrigation Pump Motor and Control Basics (4 hrs.)

Irrigation Pump and Control Troubleshooting (4 hrs.)

Legislative News Update



By Diana Ferguson, Esq.
Rutledge Ecenia, P.A.

Fall legislative committees have gotten underway. Committees were scheduled for the week of September 11, but were canceled due to Hurricane Irma. Since that time, Florida is also now dealing with the aftermath of Hurricane Maria and its effect on Puerto Rico. And as I was typing this, we were watching the maps of Tropical Storm Nate, which was expected hit the Gulf Coast as a hurricane.

With this active hurricane season, legislators' attention has turned from other policy issues to focus on storm preparedness and recovery. The House has established a Select Committee to tackle these issues, and the Speaker has announced that funding for hurricane related issues should take precedence over member projects. In the Senate, almost every committee is hearing presentations on some storm-related issues.

Many of our sitting legislators are running for other offices. Speaker Richard Corcoran and Senate Appropriations Chair Jack Latvala are both running for Governor. Senator Denise Grimsley and Representative Matt Caldwell are both running for Commissioner of the Department of Agriculture and Consumer Services. Governor Rick Scott is challenging Senator Bill Nelson for the U.S. Senate. These many forthcoming campaigns are bound to affect the legislative session in interesting ways. All of the political maneuvering may likely mean that very few bills pass this session.

But the House and Senate are prepared to be up and running with busy committee weeks scheduled for the weeks of October 9 and 23, November 6 and 13, and December 4. Session is getting off to an early start on January 9, 2018 and is currently scheduled to conclude March 9. As always, I will watch closely for any legislation that might affect the irrigation industry and look forward to working with you in the 2018 Legislative Session.

The Field Experts.

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What Were They THINKING?



One side of the house 1" 90s with reducers to 1/2" and flexed around back to the 1" the other is the same thing but on 3/4" instead of 1".

Thanks, Richard Morgan of Green Pro Landscape, LLC, for the photo.

Immigration Irrigation

What Employers Need to Know About the **Form I-9**

LISTS OF ACCEPTABLE DOCUMENTS

Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No. 1615-0047
Expires 08/31/2019

Section 2. Employer Information
(Employers must physically complete this section.)

Employee Information

Identify an individual by providing the following information:

Document Title	First Name (Given Name)	Middle Initial	Other Last Names Used (if any)
Issuing Authority	Last Name (Family Name)	State	ZIP Code
Document Number	Address (Street Number and Name)	Apt. Number	City or Town
Expiration Date (if any)	Date of Birth (mm/dd/yyyy)	U.S. Social Security Number	Employee's E-mail Address
Document Title	Employee's Telephone Number		
Issuing Authority	Employee's Business or Organization		
Document Number	Country of Issuance		
Expiration Date (if any)	Today's Date (mm/dd/yyyy)		

Section 1. Employee Information and Attestation (Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)

START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

- 1. A citizen of the United States (See instructions)
- 2. A noncitizen national of the United States (See instructions)
- 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____
- 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____

Some aliens may write "N/A" in the expiration date field. (See instructions)

Aliens authorized to work must provide only one of the following document numbers to complete Form I-9:
An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number: _____
OR
2. Form I-94 Admission Number: _____
OR
3. Foreign Passport Number: _____

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Unlike in recent past, the debate over U.S. immigration policy reform appears to be at the forefront of the political gauntlet this year. While the Washington elite continue filibustering each other over anything and everything, and appeal after appeal after lawsuit after lawsuit are filed for every law enacted, employers are typically left wondering how exactly any given legislation could impact them and their business.

No matter the topic, the number one request I get from contractors nowadays is for clarity—that’s it; nothing more—just clarity. Regarding immigration policy, specifically, no matter your political affiliation or stance on the subject, the immigration of both documented and undocumented individuals impacts everyone in the state. Florida contractors, especially those in the irrigation and landscaping industries, understand the importance of the immigrant workforce here in Florida, yet still, day-in and day-out, many fail to adhere to the often-burdensome state and federal hiring requirements put in place to regulate the hiring of such individuals.

Of these federal laws, the one that likely impacts an employer’s day-to-day hiring practices the most, is the Immigration Reform and Control Act of 1986 (the “Act”). The Act was created with two main goals in mind: first, to prevent the employment of undocumented immigrants or others not authorized to work in the United States; and second, which is likely far less known, to prevent workplace discrimination based on citizenship or national origin. The government’s answer for implementing these two initiatives?—The Form I-9, Employment Eligibility Verification. Because contractors are unfortunately not lawmakers, this Article focuses on what employers need to know right now, and even after 30 years, the Form I-9 still reigns supreme. As such, this Article details the most critical aspects regarding completion of the Form I-9, the



By **Benjamin T. Lute**
Associate Attorney
Trent Cotney, P.A.

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corresponding record keeping requirements, and why exactly irrigation contractors should even care.

WHAT IS THE FORM I-9 AND WHAT DO I DO WITH IT?

The Form I-9 is a specific new-hire document provided to all employers by the United States Citizenship and Immigration Services (“USCIS”). The form must be completed by both the new-hire, as well as his or her employer. If any portion of the form is executed incorrectly, or is otherwise left incomplete, the employer can potentially face steep penalties if ever audited by the Department of Labor (“DOL”) or Immigration and Customs Enforcement (“ICE”)—for this reason alone, it is imperative that every employer understand the rules for filling out the Form I-9, as well as the requirements governing the record keeping of Form I-9 documentation.

Section 1 - The Employee’s Section

First, the employee must complete Section 1 of the Form I-9 by no later than the end of his or her first day on the job. The employer must then thoroughly review Section 1, and must ensure that the employee provided all required information and signed and dated the form. Although it is the employee’s job to complete Section 1, he or she may receive assistance in doing so, including help from a translator. Note that if a “preparer” or a translator is used, certain additional requirements must be met; including the assistant’s execution of a separate certification. Other than that, the information provided by the new-hire is pretty straight-forward—for example: full legal name, address, date of birth, citizenship, and signature. If E-Verify is used (discussed below), the employee’s social security number will additionally be required, as opposed to merely being optional.

Section 2 - The Employer’s Section

Next, the employer is responsible for completion of Section 2 of the form, which must be completed within three business days of the employee’s first day of work. In order for the employer to complete Section 2, the employee must provide it with documents proving his or her identity, and that the employee is legally authorized to work in the United States. Note that with the exception of a certified copy of a birth

certificate, only originals suffice for purposes of verifying the employee’s information. In addition, the employer must make sure to check the expiration date of each document presented—if the document is expired at the time the Form I-9 is completed, the form may be invalidated, and the employer subsequently penalized. For purposes of verifying the employee’s identity and employment authorization, the following original and unexpired documents may be used:

The employee must present one document from the following list (List A), showing both identity and employment authorization:

- U.S. Passport or U.S. Passport Card
- Permanent Resident Card (Form I-551; “green card”)
- Alien Registration Receipt Card
- Employment Authorization Document Card containing a photograph
- Foreign Passport with a Form I-551 stamp
- Foreign Passport with Form I-94 or Form I-94A with an Arrival-Departure Record

If the employee does not present a List A document, the employee must instead present two documents: one from List B (identity) and one from List C (employment authorization). The following List B documents establish the employee’s identity:

- current U.S. or Canadian driver’s license *(must have a photograph or information such as name, date of birth, gender, height, eye color, and address)*
- federal, state, or local identification card *(also must have a photograph or information such as name, date of birth, gender, height, eye color, and address)*
- school ID card with a photograph
- voter’s registration card

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- U.S. military card or draft record
- military dependent’s ID card
- U.S. Coast Guard Merchant Mariner card
- Native American tribal document

The following List C documents prove only employment authorization; no photo:

- Social Security card
- U.S. birth certificate or birth abroad certificate (Form FS-545)
- Native American tribal document
- U.S. citizen ID card (Form I-197)
- ID card for a resident citizen (Form I-179)
- unexpired employment authorization documents issued by the Department of Homeland Security (*other than those listed under List A above*)

Section 3 - Re-Verification

The only time Section 3 should be completed is if the employee’s authorization or documentation of employment authorization expires. The purpose of this section is for the employer to be able to “re-verify” that its employee is still authorized to work in the U.S. Note that the way to stay ahead of this is to take notice of the expiration dates of such documentation provided in Sections 1 and 2. In addition, if an employee is rehired within three years of the date that a previous Form I-9 was completed, the employer may elect to either complete a new form, or merely complete Section 3 of the previously filed Form I-9. Note that the following “now-expired” documents do not need to be re-verified: U.S. passport or passport card; permanent resident card or Registration Receipt Card (Form I-551); or any document contained in List B above.

EMPLOYER’S RECORD KEEPING REQUIREMENT

Employers should always remain mindful that their ability to adequately maintain required records is equally important as the initial completion and/or acquisition of those same documents. More experienced contractors typically are better at record keeping. Why? Because it usually doesn’t take getting swindled more than once before figuring out that the best way to CYA (“cover your ... butt”) is to ensure that a proper “paper trail” is intact, which primarily entails near-perfect record keeping. Even where a traditional office space isn’t kept for one’s

business, it's imperative that an employer safely maintain copies of all documents needed for the survival of its company—which would in fact include certain Form I-9 documentation.

Although employers are not required to photocopy a new-hire's identification and authorization documents, they do have a right to do so. Keep in mind that if you opt to photocopy such documents that you do so for all employees. This alone could help with avoiding unintentional violations and/or anti-discrimination lawsuits. Another no-no is shredding, or otherwise displacing, any previously retained copies of employee documents. The Department of Homeland Security mandates that once copies of documents are made, they must be retained with the Form I-9, or, alternatively, with the employee's personnel records. Consider consulting an attorney regarding whether keeping copies of employee identification and authorization documents is most advantageous for your company.

Regardless, whether an employer elects to keep copies of documentation in addition to the Form I-9 itself, the employer must maintain all Forms I-9 (*and copies of authorization documents, if applicable*) for the later of the following two dates: three years after the first day of work; or, one year after the date of the employee's termination. Remember, though, that the employer still has the duty to note the type of documents the employee produced and the expiration dates, if any, on the employee's Form I-9—whether or not copies of the documents themselves are maintained.

E-VERIFY

The E-Verify program does not replace an employer's responsibility to complete and maintain a Form I-9 for each employee. Instead, for those who choose to participate, or are otherwise mandated to do so, E-Verify offers a fast, free, and relatively easy-to-use online system for employers to better ensure that their workforce is in full compliance with the Act. The primary benefit to using E-Verify is that it adds an extra layer of protection for your company in the event the Department of Labor or ICE audit your employment records. Although E-Verify is voluntary for most employers, it is mandatory for nearly all employers with federal contracts or subcontracts—make sure to check whether your contract and/or

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CONCLUSION

Things such as immigration policy reform and employment regulations aren't going anywhere anytime soon. However, a contractor's best bet is to continually stay privy to changes in the legislation affecting his or her business. On the surface, something as seemingly simple as the Form I-9 wouldn't generally be thought of as something of real concern to irrigation contractors. However, as this Article warns, simply recording a new-hire's name incorrectly or waiting until the fourth day of hire to complete the form can constitute violations that could really cost an employer. Always consult an experienced construction employment attorney when you can.

Disclaimer: The information contained in this article is for general educational information only. This information does not constitute legal advice, is not intended to constitute legal advice, nor should it be relied upon as legal advice for your specific factual pattern or situation.

About the Author.

Benjamin Lute is an associate attorney at the Trent Cotney, P.A., Construction Law Group, Tampa Headquarters, and is the general legal counsel for the Florida Irrigation Society. With offices throughout the state of Florida, Trent Cotney, P.A. represents the irrigation industry and contractors alike. The firm's practice areas include construction law, litigation, arbitration, contract review and drafting, OSHA defense, licensing defense, bid protests, permitting issues, lien law, bond law, construction employment law, and alternative dispute resolution.

For more information, contact the author at 813.200.7170, blute@trentcotney.com, or visit www.trentcotney.com.

Big thanks to Ben Briggs for his assistance with this piece.



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The Society Assists Volusia County Contractors Fulfill CEU Requirements

The Florida Department of Health which governs the Irrigation Contractor Licensing for Volusia County called on the Florida Irrigation Society to develop approved continuing education classes for license renewal. Irrigation Contractors are required every two years to obtain 12 hours of education by an approved source.

More than 60 contractors attended the September 21-22, 2017 CEU workshop held in Daytona Beach. It was a bit of a scramble to reschedule the workshop after Hurricane Irma took a hit in the County. A big thank you to all the instructors, contractors and vendor supporters for making the last minute schedule change as well as the Department of Health's coordinator, Renee Stone. All pulled together to make it a successful workshop.



Deidre Irwin, St. John's River Water Management District

The day and a half of classes included technical and management topics applicable to the irrigation industry. Included were:

- **Basic Electricity** - Mike Keen, Franklin Electric
- **Rules of the Road - Commercial Vehicles** - Lt. Kevin Vaughn, Florida Highway Patrol
- **Marijuana and Your Employees** - Benjamin Lute, Trent Cotney, P.A.
- **Drip Irrigation/Xerigation** - Joshua Teague, RainBird
- **GPS Mapping for Irrigation** - Mike Mongoven, Mongoven Mapping
- **Proper Installation of Soil Moisture Sensors** - Amy Cheek, The Toro Company
- **Chemical Injection Pumps - Installation/Maintenance/Repair** - Eric Hansen, Stenner Pumps
- **Dig Safety Regulation Update** - Brian Dean, Sunshine 811
- **Using Commerical WaterStar's Water Budget Tool** - Deidre Irwin, St. John's River Water Management District

- **Florida Building Code - New 2018 Appendix F** - Cheryl Harris, Florida Irrigation Society

In addition to classes there were product displays by Ewing Irrigation & Landscape Supplies, SiteOne Landscape Supply, The Toro Company, Hunter Industries, and Central Pro.



When attendees were asked what they liked about the workshop comments ranged from:

”good mix of topics...”

”related to irrigation...”

”best workshop in 10 years!!”

The Society looks forward to being invited to be the approved CEU provider for the 2019 Volusia County irrigation license renewal cycle.

Special Feature

SALE

HOW TO CALCULATE A COMPANY'S BLUE SKY OR GOOD WILL VALUE

INTRODUCTION

When it comes to coming up with a value for an irrigation company, there's probably more bad information floating around than there is good. It seems that everyone has their secret formula for coming up with the number. The good, the bad and the downright ugly.

The owner of a commercial lawn maintenance company called me years ago wanting to confirm his asking price for his \$1M company. Its net profit was roughly 10% or \$100,000 per year. I told him that it would be roughly worth \$500-750,000 with equipment. He replied that his CPA told him it was worth \$2M. My response, "Be sure to get all of your money up front. Otherwise, you'll never see it."

A client in New England wanted to buy a small irrigation service company. The seller wanted \$300,000 or 1.5 times his annual revenue of \$200,000. That was 2-3 times its value of around \$125,000 (with equipment).

A somewhat arrogant individual from outside of the Green Industry called me telling me that he had done lots of research on an irrigation company that he was planning to buy. He wanted to confirm the asking price with me. The company was doing \$1.2M in annual revenue (\$600K in service and \$600K in installation). I agreed to telephone consult with him for \$5 per minute.

He said that he could raise \$2-3M to buy the company. I told him that it was worth about \$360K plus equipment and inventory. The phone went silent. He stuttered and said he'd get back with me if he had additional questions. I told him that I'd send him a bill for about 20 minutes of my time. He replied

(continued pg. 22)



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that it was only eighteen minutes. I had just saved this pompous bonehead over \$2M and he was quibbling over \$10. I never billed him as the story was worth more than the missed revenue.

Interestingly, two partners from another irrigation company in a different part of the country were breaking up. Their revenue was also in the vicinity of \$1.2M in annual revenue (\$600K in service and \$600K in installation). My evaluation was, again, around \$360K plus equipment and inventory. One partner decided to take my figures and run them by two different local suppliers (I guess this is one step better than running them by two of your buddies at a local bar). One supplier said that my figure was too high. The other said that it was too low. Go figure!

HOW IT WORKS

You could argue that value, like beauty, is somewhat in the eye of the beholder. You could also spend thousands of dollars obtaining an official EBIDTA (earnings before interest, depreciation taxes, and amortization) evaluation from a business broker. (I'd recommend this approach for larger companies doing over \$2M in annual revenue.) However, when it's all said and done, you could use the GPM (gross profit margin) evaluation method that I've used with hundreds of Green Industry companies. It goes like this.

- First, ensure that the seller's pricing for their service and installation work is accurate and compatible with yours.
- Second, ensure that the seller's geographical service area is compatible with yours.
- Third, confirm that the seller's GPM on their profit and loss statement (*sales minus materials, field labor, field labor burden, field trucks and equipment and subcontractor costs*) is near 50% for service work and at 35 to 40% for install work.
- Finally, multiply the seller's service revenue by 50% or .5 and their install work by 10% or .1. Add the two figures and you have an approximate value for the company (minus equipment, inventory and real estate).

CONCLUSION

There's lots of confusion when it comes to putting a value on an irrigation company. There's also no set formula that works without taking into account market conditions. There are some basic methods for evaluating a company that make sense for both the seller and the buyer. Use a formal EBIDTA method and a broker when buying or selling companies over the \$2M annual revenue range. However, you can use a much simpler GPM method for smaller companies. If you can get more for a company that you are selling or less for one that you're buying—Great! Just be sure that if you're the seller that you'll be able to collect all of your money.



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I am: A New Member Renewing my Membership

Note: All new applications are considered pending until approved by the Board of Directors at the next scheduled meeting.

Company: _____ Phone: _____
 Address: _____ Fax: _____
 City: _____ State: _____ Zip: _____ County: _____
 Voting Representative: _____ Email: _____

For new applications:

Please list sponsor or Member company:

Would you like information about your local chapter: Yes No

For renewal applications:

If you are a renewing member, please list chapter affiliation here: _____

If you are renewing, please indicate most recent membership year: _____

Please indicate your Category and enclose relevant dues

	Annual Dues
<input type="checkbox"/> A Manufacturer	\$380.00
<input type="checkbox"/> B Distributor	\$325.00
<input type="checkbox"/> C Contractor	\$250.00
<input type="checkbox"/> D Consultant, P.E., L.A.	\$250.00
<input type="checkbox"/> E Irrigation System Operator	\$250.00
<input type="checkbox"/> F Associate	\$60.00
<input type="checkbox"/> G Technical	\$60.00
<input type="checkbox"/> H Student	\$20.00
<input type="checkbox"/> I Supporting	\$150.00

Helpful Category Information:

- *Associate Members are employees of current FIS Member firms in categories A-E.
- *Technical Members are individuals employed by educational institutions or governmental agencies.
- *Students retain all Membership rights except voting Representation.
- *Supporting Members are individuals that wish to be members that are not in the irrigation industry. (Example: Insurance Agents, Auto Dealers, etc.)

Please tell us about yourself so we can better serve your specific industry needs

- | | |
|--|---|
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<input type="checkbox"/> Dealer in irrigation equipment
<input type="checkbox"/> Distributor in irrigation equipment
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<input type="checkbox"/> Manufacturer
<input type="checkbox"/> Well Driller
<input type="checkbox"/> Operator of Irrigation Systems | <input type="checkbox"/> Registered Professional Engineer
<input type="checkbox"/> Registered Landscape Architect
<input type="checkbox"/> Certified IA Designer
<input type="checkbox"/> Certified Landscape Irrigation Auditor
<input type="checkbox"/> Other Certifications: _____ |
|--|---|

If your business is located in a county that requires an irrigation contractor license through testing, please provide your license number and county for Membership Directory listing.

License #: _____ County: _____

 Applicant Signature & Date

 Sponsor Signature & Date (New Members Only)

Payment may be made by check or credit card. Make Check payable to Florida Irrigation Society or go to www.fisstate.org to pay by credit card.

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