

**PINE TREE WATER
CONTROL DISTRICT**

APRIL 4, 2019

AGENDA PACKAGE



Pine Tree Water Control District

March 28, 2019

Board of Supervisors
Pine Tree Water Control District

Dear Board Member:

The regular meeting of the Board of Supervisors of the Pine Tree Water Control District will be held Thursday, April 4, 2019 at 6:00 p.m. at the Parkland City Hall, 6600 North University Drive, Parkland, Florida. Following is the advance agenda for this meeting:

- 1. Roll Call**
- 2. Audience Comments**
- 3. Approval of Minutes of the January 10, 2019 Meeting**
- 4. District Manager's Report**
 - A. Discussion of the Preliminary FY2020 Budget**
- 5. Attorney's Report**
- 6. Engineer's Report**
- 7. Supervisor's Requests**
- 8. Approval of Financials Dated February 2019 and Check Registers**
- 9. Adjournment**

Any items not included in the agenda package will be distributed under separate cover. The balance of the agenda is routine in nature and will be discussed at the meeting. I look forward to seeing you at the meeting and in the meantime if you have any questions, please contact me.

Sincerely,

Kenneth Cassel

Kenneth Cassel/ab
Inframark, Infrastructure Management Services

cc: Warren R. Craven, D.J. Doody, Shawn Frankenhausen, Houman Assari

Third Order of Business

**MINUTES OF MEETING
PINE TREE WATER CONTROL DISTRICT**

A meeting of the Board of Supervisors of the Pine Tree Water Control District was held on Thursday, January 10, 2019 at 6:00 p.m. at the Public Works Department, 6500 Parkside Drive, Parkland, FL

Present and constituting a quorum were:

Paul Brewer	Chairman
Donald Eckler	Vice-Chairman
Bob Mayersohn	Assistant Secretary
Donna McCann Benckenstein	Assistant Secretary
Werner T. Vaughan	Assistant Secretary

Also present were:

Kenneth Cassel	District Manager
Bryan Sherman	District Counsel
Shawn Frankenhauser	

The following is a summary of the minutes and actions taken during the January 10, 2019 PTWCD Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Cassel called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Oath of Office

- Mr. Cassel administered the Oath of Office to Mr. Donald Eckler.

B. Resolution 2019-01, Delegation of Officers

- The Delegation of Officers will remain the same.

On MOTION by Mr. Mayersohn seconded by Ms. Benckenstein with all in favor resolution 2019-01, delegation of officers will remain the same and was adopted.

January 10, 2019

Pine Tree Water Control District

FOURTH ORDER OF BUSINESS

Approval of Minutes of November 1, 2018 Meeting

- Mr. Cassel asked if there were any corrections, deletions or changes to the minutes. There being none,

On MOTION by Mr. Mayersohn seconded by Ms. Benckenstein with all in favor the minutes of November 1, 2018 meeting were approved.

FIFTH ORDER OF BUSINESS

District Manager’s Report

- Mr. Cassel received a response from the letter sent to Mr. Udine’s office regarding the Wiles Road maintenance. They are continuing to push with the attorney and the HOA for the wall to be cleared. The content of the letter stated if the HOA does not clear it up they may end up tearing down the wall and clearing it all out. The letter also mentioned the plans did not state they were going to clear the right-of-way all the way to the right-of-way.
- Mr. Cassel recalls in discussion when this first came up, Mr. Craven had looked at their plans and their plans did indicate they would clear all the way to the right-of-way, but a later set of plans which they actually worked from, they had taken this out but never got it approved. The approved set of plans the District has includes clearing all the way to the right-of-way. The modified plans were never presented to the Board.
- Mr. Vaughn indicated the Board needs to provide a definitive date of when they expect this to be completed. Mr. Cassel indicated Mr. Craven is putting together the details for the response to the letter. As well, it was suggested to include who is liable should damages occur. Mr. Cassel confirmed all this information will be placed in the letter.
- The question arose how Mr. Mayersohn being a Board member and also being the City Commissioner can add to this process. Mr. Sherman explained everything is done through Mr. Cassel and he cannot say as far as Mr. Mayersohn’ role in the Parkland City Commission can assist in this process. His advice would be for the Board to speak with their District Counsel regarding this issue.
- Further discussion ensued regarding this being completed prior to the hurricane season arriving to avoid anything falling into the canal and causing resident or road flooding.
- Mr. Cassel stated in the response letter he will also be requesting a 45-day response time.

January 10, 2019

Pine Tree Water Control District

SIXTH ORDER OF BUSINESS**Attorney's Report**

- Mr. Cassel discussed the local bills which have been heard locally on first reading by the Broward delegation is up for second reading on the Broward delegation forwarded by Dan Daley of Coral Springs. They are pushing for the election of officers on all four Districts within Coral Springs to go to General Elections with staggered terms and elections by voters not landowners.
- Discussion ensued regarding why General Elections versus landowner. Further discussion ensued regarding this.

SEVENTH ORDER OF BUSINESS**Engineer's Report**

- At the end of the year, Mr. Craven and Mr. Frankenhauser inspected all the Districts' canals. Mr. Craven is currently looking at what is next and the cost on the clearing. As well, they went through the area which they cleared during the hurricane last year. There are still a lot of trees in the linear park part which is owned by the City which are starting to fall. He has contacted Public Works for them to look into this but nothing has happened to date. For this reason, Mr. Frankenhauser had to use our crews to take a couple of trees out which had fallen out into our canal.
- They have cleared everything from Hillsboro to Holmberg but subsequently some of the trees which were leaning on the City's property have rotted and fallen into our property. It was suggested to put this in writing and send a copy to the City Commission, City Manager and indicate the location of the area of concern.
- Mr. Craven and Mr. Frankenhauser will put together a map of the areas they have cleared to date and what areas will be done next or the following year. He will provide this information at the next meeting.
- Currently he is going to prepare a clearing project RFP for this year; this RFP is going to include storm cleanup. They are looking to do a three-year contract with an option to extend it one year at a time.

EIGHTH ORDER OF BUSINESS**Supervisors' Request**

- Discussion ensued regarding the section on Wiles Road which is getting closed out. The question arose about what is happening with it as it is the County's land and they are supposed to get it cleared.

January 10, 2019

Pine Tree Water Control District

- Mr. Craven stated he is not going to let them pull the silt curtains until the area is cleared. He met the contractor three months ago and walked the whole area and indicated to him what they were looking for a minimum, any fallen trees, any debris any trash needs to be gone and the canopy needs to be lifted up in case they need to get in there during an emergency to do some emergency work. They have to have at least 10 feet cleared. He will not close out on this until the whole issue is resolved.
- Mr. Brewer questioned whether they had the ability to fine them, Mr. Cassel will have Mr. Sherman find out what the fining ability is.
- Further discussion ensued regarding this concern.

NINTH ORDER OF BUSINESS

Approval of Financials Dated November 30, 2018 and Check Register

On MOTION by Mr. Mayersohn seconded by Ms. Benckenstein with all in favor the Financials, Dated November 30, 2018 and Check Registers were approved.

TENTH ORDER OF BUSINESS

Adjournment

- There being no further business,

On MOTION by Ms. Benckenstein seconded by Mr. Vaughn with all in favor the meeting was adjourned.

Kenneth Cassel
Assistant Secretary

Paul Brewer
Chairman

Fourth Order of Business

4A.

PINE TREE
Water Control District

Annual Operating Budget
Fiscal Year 2020

Version 1 - Proposed Budget
(Printed on 03/20/19 5:15pm)

Prepared by:



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PINE TREE

Water Control District

Operating Budget

Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU FEB 2019	MAR - SEP 2019	PROJECTED FY 2019	BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 8,788	\$ 11,395	\$ 2,400	\$ 5,800	\$ 5,600	\$ 11,400	\$ 4,800
Other Licenses, Fees & Permits	2,300	1,800	100	2,650	-	2,650	100
Interest - Tax Collector	208	321	-	323	-	323	-
Special Assmnts- Tax Collector	644,944	644,795	655,489	588,951	66,538	655,489	655,489
Special Assmnts- Delinquent	126	59	-	6	-	6	-
Special Assmnts- Discounts	(22,109)	(21,697)	(26,220)	(22,962)	(665)	(23,627)	(26,220)
Sale of Surplus Equipment	3,000	-	-	-	-	-	-
Other Miscellaneous Revenues	275	41	-	-	-	-	-
TOTAL REVENUES	637,532	636,714	631,769	574,768	71,473	646,241	634,169
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	3,100	3,000	3,500	900	2,500	3,400	3,500
Payroll-Contract Personnel	12,161	12,526	12,902	5,377	7,525	12,902	13,289
FICA Taxes	237	230	268	69	191	260	268
ProfServ-Engineering	31,828	4,685	24,000	-	14,000	14,000	24,000
ProfServ-Legal Services	8,493	5,798	12,000	1,010	7,000	8,010	12,000
ProfServ-Mgmt Consulting Serv	35,253	36,310	37,398	15,583	21,815	37,398	38,520
Auditing Services	3,500	3,600	4,000	-	4,000	4,000	4,000
Postage and Freight	303	268	300	52	175	227	300
Printing and Binding	885	308	1,200	150	700	850	1,200
Legal Advertising	2,619	730	2,000	152	1,800	1,952	2,000
Misc-Assessmnt Collection Cost	12,459	12,463	13,110	11,320	1,331	12,651	13,110
Misc-Contingency	1,998	4,422	840	100	490	590	840
Misc-Web Hosting	1,000	1,000	1,100	458	642	1,100	1,100
Office Supplies	303	270	600	77	350	427	600
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	114,314	85,785	113,393	35,423	62,519	97,942	114,902
<i>Field</i>							
Payroll-Hourly	83,839	89,930	92,943	38,975	53,800	92,775	95,731
Payroll-Contract Personnel	31,950	32,909	33,896	14,121	19,775	33,896	34,913
Payroll - Special Pay	271	325	325	325	-	325	325
FICA Taxes	6,410	6,884	7,135	2,998	4,165	7,163	7,348
Pension Benefits	9,120	9,760	9,294	4,339	5,425	9,764	10,530
Life and Health Insurance	22,134	23,038	23,662	10,103	14,140	24,243	25,210
Workers' Compensation	4,212	4,608	4,910	2,570	2,456	5,026	5,428
Contracts-Culvert Inspection	12,500	12,500	12,500	-	12,500	12,500	12,500
Contracts-Ditch Bank	-	-	19,500	-	19,500	19,500	19,500
Communication - Teleph - Field	142	161	144	78	109	187	192

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU FEB 2019	MAR - SEP 2019	PROJECTED FY 2019	BUDGET FY 2020
Utility - Recharge Water	-	-	3,500	-	3,500	3,500	3,500
Rentals - General	7,601	7,829	8,064	3,360	4,704	8,064	8,306
Insurance - General Liability	10,028	9,414	10,355	9,204	-	9,204	10,124
R&M-General	3,982	4,805	15,000	3,016	8,750	11,766	15,000
R&M-Aquatic Weed Control	19,916	29,282	40,000	2,198	37,802	40,000	40,000
R&M-Canal Bank Restoration	169,341	223	200,000	-	200,000	200,000	200,000
R&M-Culvert Cleaning	-	-	55,000	-	55,000	55,000	55,000
Misc-Licenses & Permits	293	170	900	576	324	900	900
Misc-Hurricane Expense	-	270,000	-	-	-	-	-
Misc-Contingency	4,000	1,499	5,280	233	5,047	5,280	5,280
Op Supplies - General	2,102	1,040	1,560	85	910	995	1,560
Op Supplies - Uniforms	704	670	720	217	420	637	720
Op Supplies - Fuel, Oil	3,050	3,710	4,800	1,311	2,450	3,761	4,800
Cap Outlay - Vehicles	-	-	9,000	-	9,000	9,000	9,000
Total Field	391,595	508,757	558,488	93,709	459,777	553,484	565,867
TOTAL EXPENDITURES	505,909	594,542	671,881	129,132	522,296	651,426	680,769
Excess (deficiency) of revenues							
Over (under) expenditures	131,623	42,172	(40,112)	445,636	(450,823)	(5,185)	(46,600)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(40,112)	-	-	-	(46,600)
TOTAL OTHER SOURCES (USES)	-	-	(40,112)	-	-	-	(46,600)
Net change in fund balance	131,623	42,172	(40,112)	445,636	(450,823)	(5,185)	(46,600)
FUND BALANCE, BEGINNING	1,048,376	1,179,999	1,222,171	1,222,171	-	1,222,171	1,216,986
FUND BALANCE, ENDING	\$ 1,179,999	\$ 1,222,171	\$ 1,182,059	\$ 1,667,807	\$ (450,823)	\$ 1,216,986	\$ 1,170,386

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 1,216,986
Net Change in Fund Balance - Fiscal Year 2020	(46,600)
Reserves - Fiscal Year 2020 Additions	-
Total Funds Available (Estimated) - 9/30/2020	1,170,386

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	170,192	(1)
Reserves - Equipment (Prior Years)	67,000	(2)
Reserves - Infrastructure* (Prior Years)	121,004	(2)
Subtotal	<u>358,196</u>	
Total Allocation of Available Funds	358,196	

Total Unassigned (undesignated) Cash	\$ <u>812,190</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

(2) Represents reserves from prior years

* Infrastructure includes headwall repairs, bank restoration, culvert replacement/repair, control structures

Budget Narrative
Fiscal Year 2020

REVENUES

Interest-Investments

The District earns interest on the monthly average collected balance for their operating, money market accounts and certificate of deposits.

Permit and Review Fees

The District receives revenue from permits and reviews.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

P/R - Board of Supervisors

HB 869 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$100 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending seven meetings for the year.

P/R - Contract Personnel

This expense includes personnel, human resources services, payroll and customer service pursuant to the Interlocal Agreement between the District and Coral Springs Improvement District.

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services

The District receives Management, Accounting, Administrative and Assessment services as part of a Management Agreement with Inframark Infrastructure Management Services, Inc. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Budget Narrative
Fiscal Year 2020

EXPENDITURES

Administrative (continued)

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous-Assessment Collection Costs

The District reimburses the Broward County Tax Collector for the necessary administrative costs and the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Miscellaneous-Contingency

This represents administrative budget for unforeseen expenditures.

Bank Service Charge	\$ 300
Gift Certificate for Thanksgiving	\$ 50
Holiday Lunch	\$ 150
Annual District Picnic	\$ 100
Miscellaneous Expenses	\$ 240
TOTAL	\$ 840

Miscellaneous-Web Hosting

The District is mandated to post on the internet the approved and adopted budgets, minutes and audits per State requirements.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

Budget Narrative
Fiscal Year 2020

EXPENDITURES

Field

Payroll - Hourly

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for two Field personnel based upon current rate plus an increase.

Payroll – Contract Personnel

The District contracts for the Supervisor pursuant to the current Interlocal Agreement between the District and Coral Springs Improvement District. The charges that are included in this fee are salary, taxes, worker's compensation, health care, pension expense and Holiday bonus.

Payroll - Special Pay

The Special Pay is a holiday bonus based upon number of years of service. This also includes taxes.

FICA Taxes

Payroll taxes for the Field personnel.

Pension Benefits

The District's plan is at approximately 10% and is based upon wages.

Life and Health Insurance

The District offers the employees Health, Life, Dental and Disability.

Workers' Compensation

The District's policy is with Preferred Government Insurance Trust.

Contracts - Culvert Inspection

This expense includes a contract for underwater diving services as well as a contract for canal cleaning.

Contracts – Ditch Bank

This expense includes a contract for ditch bank mowing of the newly acquired ditch.

Communication – Telephone - Field

The District provides Nextel telephones for all field employees.

Utility - Recharge Water

Recharge pumping into the Pine Tree Water Control District for Cocomar Water Control District.

Rentals - General

This covers vehicles, boat and chemical storage (new certified, insured, hazardous material) located at the Coral Springs Improvement District.

Insurance – General Liability

This is for the general liability insurance and auto insurance for the District.

Budget Narrative
Fiscal Year 2020

EXPENDITURES

Field (continued)

R&M – General

The following is a listing of repairs and maintenance necessary for operations:

Waste Container Clean Up (shared CSID)	\$ 8,400
Truck Maintenance	\$ 2,400
Mower Repairs	\$ 1,000
Miscellaneous Repairs	\$ 3,200
	\$15,000

R&M – Aquatic Weed Control

This includes the purchase of chemicals for aquatic weed control that include Alligare, Aquaneat, Argos, Cutrine, Diquat, Hydrolthol, and Tribune.

R&M – Canal Bank Restoration

This is for the canal bank restoration project.

R&M – Culvert Cleaning

This is for the cleaning of the debris and sand from the culverts on a biennial basis.

Licenses & Permits

This includes any permit fees, classes, licenses and all fees related to the employee obtaining an Aquatic License.

Contingency

This is for any miscellaneous item or repair that the District may incur.

Operating Supplies – General

This is for any miscellaneous operating supplies that necessary for the District.

Operating Supplies – Uniforms

This is for the weekly uniform rental for 2 employees plus an annual shoe allowance of \$90/employee.

Operating Supplies – Fuel/Oil

This is for Diesel Fuel for the tractor mower and Gasoline for vehicles.

Capital Outlay - Vehicles

This is for the new boat that needs to be purchased for the District.

PINE TREE

Water Control District

Supporting Budget Schedule

Fiscal Year 2020

**Comparison of Assessment Rates
Fiscal Year 2020 vs. Fiscal Year 2019**

	FY 2020	FY 2019
Net Tax Levy	\$ 616,159.00	\$ 616,159.00
Add: Discounts/Collections at 6%	<u>39,330.00</u>	<u>39,330.00</u>
Total Tax Levy	\$ 655,489.00	\$ 655,489.00
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Taxable Units	2,124.04	2,124.04
<hr/>		
Assessment Per Unit	\$ 308.60	\$ 308.60

Eighth Order of Business

PINE TREE

Water Control District

Financial Report

February 28, 2019

Prepared by



PINE TREE

Water Control District

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PINE TREE

Water Control District

Financial Statements

(Unaudited)

February 28, 2019

Balance Sheet
February 28, 2019

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 181,482
Assessments Receivable	71
Allow-Doubtful Collections	(71)
Interest/Dividend Receivables	1,413
Investments:	
Certificates of Deposit - 12 Months	655,666
Money Market Account	852,257
TOTAL ASSETS	\$ 1,690,818
<u>LIABILITIES</u>	
Accounts Payable	\$ 3,462
Accrued Expenses	2,067
Accrued Wages Payable	1,644
Accrued Taxes Payable	717
Payroll Deduction - Misc.	114
AFLAC	7
Deposits	15,000
TOTAL LIABILITIES	23,011
<u>FUND BALANCES</u>	
<i>Fund Balances</i>	
Assigned to:	
Operating Reserves	167,970
Reserves - Equipment	67,000
Reserves - Infrastructure	121,004
Unassigned:	1,311,833
TOTAL FUND BALANCES	\$ 1,667,807
TOTAL LIABILITIES & FUND BALANCES	\$ 1,690,818

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2019

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
REVENUES					
Interest - Investments	\$ 2,400	\$ 1,000	\$ 5,800	\$ 4,800	241.67%
Other Licenses, Fees & Permits	100	100	2,650	2,550	2650.00%
Interest - Tax Collector	-	-	323	323	0.00%
Special Assmnts- Tax Collector	655,489	608,443	588,951	(19,492)	89.85%
Special Assmnts- Delinquent	-	-	6	6	0.00%
Special Assmnts- Discounts	(26,220)	(25,910)	(22,962)	2,948	87.57%
TOTAL REVENUES	631,769	583,633	574,768	(8,865)	90.98%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	3,500	1,000	900	100	25.71%
Payroll-Contract Personnel	12,902	5,377	5,377	-	41.67%
FICA Taxes	268	77	69	8	25.75%
ProfServ-Engineering	24,000	10,000	-	10,000	0.00%
ProfServ-Legal Services	12,000	5,000	1,010	3,990	8.42%
ProfServ-Mgmt Consulting Serv	37,398	15,583	15,583	-	41.67%
Auditing Services	4,000	-	-	-	0.00%
Postage and Freight	300	125	52	73	17.33%
Printing and Binding	1,200	500	150	350	12.50%
Legal Advertising	2,000	833	152	681	7.60%
Misc-Assessmnt Collection Cost	13,110	12,169	11,320	849	86.35%
Misc-Contingency	840	350	100	250	11.90%
Misc-Web Hosting	1,100	458	458	-	41.64%
Office Supplies	600	250	77	173	12.83%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	113,393	51,897	35,423	16,474	31.24%
Field					
Payroll-Hourly	92,943	38,726	38,975	(249)	41.93%
Payroll-Contract Personnel	33,896	14,121	14,121	-	41.67%
Payroll - Special Pay	325	325	325	-	100.00%
FICA Taxes	7,135	2,973	2,998	(25)	42.02%
Pension Benefits	9,294	3,873	4,339	(466)	46.69%
Life and Health Insurance	23,662	9,859	10,103	(244)	42.70%
Workers' Compensation	4,910	2,455	2,570	(115)	52.34%
Contracts-Culvert Inspection	12,500	-	-	-	0.00%
Contracts-Ditch Bank	19,500	-	-	-	0.00%
Communication - Teleph - Field	144	60	78	(18)	54.17%
Utility - Recharge Water	3,500	-	-	-	0.00%
Rentals - General	8,064	3,360	3,360	-	41.67%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Insurance - General Liability	10,355	10,355	9,204	1,151	88.88%
R&M-General	15,000	6,250	3,016	3,234	20.11%
R&M-Aquatic Weed Control	40,000	2,198	2,198	-	5.50%
R&M-Canal Bank Restoration	200,000	-	-	-	0.00%
R&M-Culvert Cleaning	55,000	-	-	-	0.00%
Misc-Licenses & Permits	900	576	576	-	64.00%
Misc-Contingency	5,280	233	233	-	4.41%
Op Supplies - General	1,560	650	85	565	5.45%
Op Supplies - Uniforms	720	300	217	83	30.14%
Op Supplies - Fuel, Oil	4,800	2,000	1,311	689	27.31%
Cap Outlay - Vehicles	9,000	-	-	-	0.00%
Total Field	558,488	98,314	93,709	4,605	16.78%
TOTAL EXPENDITURES	671,881	150,211	129,132	21,079	19.22%
Excess (deficiency) of revenues Over (under) expenditures	<u>(40,112)</u>	<u>433,422</u>	<u>445,636</u>	<u>12,214</u>	<u>-1110.98%</u>
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(40,112)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(40,112)	-	-	-	0.00%
Net change in fund balance	<u>\$ (40,112)</u>	<u>\$ 433,422</u>	<u>\$ 445,636</u>	<u>\$ 12,214</u>	<u>-1110.98%</u>
FUND BALANCE, BEGINNING (OCT 1, 2018)	1,222,171	1,222,171	1,222,171		
FUND BALANCE, ENDING	<u>\$ 1,182,059</u>	<u>\$ 1,655,593</u>	<u>\$ 1,667,807</u>		

PINE TREE

Water Control District

Supporting Schedules

February 28, 2019

Statement of Revenues, Expenditures and Changes in Fund Balances

*Trend Report
For the Period Ending February 28, 2019*

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Budget	Apr Budget	May Budget	June Budget	July Budget	Aug Budget	Sept Budget	TOTAL		
													FY 2019 Projected	Adopted Budget	
Revenues															
Interest - Investments	\$ 934	\$ 1,417	\$ 1,109	\$ 1,207	\$ 1,133	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 11,400	\$ 2,400
Other Licenses, Fees & Permits	-	-	2,500	150	-	-	-	-	-	-	-	-	-	2,650	100
Interest - Tax Collector	-	-	-	323	-	-	-	-	-	-	-	-	-	323	-
Special Assmnts- Tax Collector	-	119,817	435,092	14,285	19,757	10,128	56,410	-	-	-	-	-	-	655,489	655,489
Special Assmnts- Tax Collector-Delinquent	-	2	2	2	1	-	-	-	-	-	-	-	-	6	-
Special Assmnts- Discounts	-	(4,828)	(17,268)	(426)	(439)	(102)	(564)	-	-	-	-	-	-	(23,627)	(26,220)
Total Revenues	934	116,408	421,435	15,541	20,452	10,826	56,646	800	800	800	800	800	800	646,241	631,769
Expenditures															
Administrative															
P/R-Board of Supervisors	-	400	-	500	-	500	500	500	500	-	500	-	-	3,400	3,500
Payroll-Contract Personnel	1,077	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,902	12,902
FICA Taxes	-	31	-	38	-	38	38	38	38	-	39	-	-	260	268
ProfServ-Engineering	-	-	-	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000	24,000
ProfServ-Legal Services	48	278	-	500	185	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	8,010	12,000
ProfServ-Mgmt Consulting Serv	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	37,398	37,398
Auditing Services	-	-	-	-	-	-	-	4,000	-	-	-	-	-	4,000	4,000
Postage and Freight	9	12	7	14	11	25	25	25	25	25	25	25	25	227	300
Printing and Binding	6	42	42	51	9	100	100	100	100	100	100	100	100	850	1,200
Legal Advertising	152	-	-	-	-	-	-	-	-	-	1,800	-	-	1,952	2,000
Misc-Assesmnt Collection Cost	-	2,300	8,357	277	386	203	1,128	-	-	-	-	-	-	12,651	13,110
Misc-Contingency	-	62	38	-	-	70	70	70	70	70	70	70	70	590	840
Misc-Web Hosting	92	92	92	92	92	92	92	92	92	92	92	92	92	1,100	1,100
Office Supplies	-	39	-	-	39	50	50	50	50	50	50	50	50	427	600
Annual District Filing Fee	175	-	-	-	-	-	-	-	-	-	-	-	-	175	175
Total Administrative	4,674	7,446	12,727	5,663	4,913	8,269	9,194	12,066	8,066	7,528	9,867	7,528	97,942	113,393	

Statement of Revenues, Expenditures and Changes in Fund Balances

Trend Report
For the Period Ending February 28, 2019

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Budget	Apr Budget	May Budget	June Budget	July Budget	Aug Budget	Sept Budget	FY 2019 Projected	TOTAL		
														Adopted Budget	Budget	
Field																
Payroll-Hourly	8,210	7,873	7,515	8,220	7,157	7,600	7,600	7,600	7,600	7,900	7,600	7,900	92,775	92,943		
Payroll-Contract Personnel	2,821	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	33,896	33,896		
Payroll - Special Pay	-	-	325	-	-	-	-	-	-	-	-	-	325	325		
FICA Taxes	626	601	598	627	546	595	595	595	595	595	595	595	7,163	7,135		
Pension Benefits	1,342	737	762	710	787	775	775	775	775	775	775	775	9,764	9,294		
Life and Health Insurance	2,001	2,034	2,019	2,027	2,022	2,020	2,020	2,020	2,020	2,020	2,020	2,020	24,243	23,662		
Workers' Compensation	1,255	-	220	1,095	-	1,228	1,228	-	-	1,228	-	-	5,026	4,910		
Contracts-Culvert Inspection	-	-	-	-	-	-	-	-	-	-	-	12,500	12,500	12,500		
Contracts-Ditch Bank	-	-	-	-	-	-	-	-	-	-	-	19,500	19,500	19,500		
Communication - Teleph - Field	16	16	16	16	16	16	16	16	16	16	16	16	187	144		
Utility - Recharge Water	-	-	-	-	-	-	-	-	-	-	-	3,500	3,500	3,500		
Rentals - General	672	672	672	672	672	672	672	672	672	672	672	672	8,064	8,064		
Insurance - General Liability	9,204	-	-	-	-	-	-	-	-	-	-	-	9,204	10,355		
R&M-General	710	539	572	458	737	1,250	1,250	1,250	1,250	1,250	1,250	1,250	11,766	15,000		
R&M-Aquatic Weed Control	-	-	1,832	366	-	-	-	-	-	-	-	-	37,802	40,000		
R&M-Canal Bank Restoration	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000	200,000		
R&M-Culvert Cleaning	-	-	-	-	-	-	-	-	-	-	-	55,000	55,000	55,000		
Misc-Licenses & Permits	-	-	-	500	76	-	-	-	-	-	-	324	900	900		
Misc-Contingency	-	233	-	-	-	-	-	-	-	-	-	5,047	5,280	5,280		
Op Supplies - General	19	20	19	12	15	130	130	130	130	130	130	130	995	1,560		
Op Supplies - Uniforms	41	41	52	41	41	60	60	60	60	60	60	60	637	720		
Op Supplies - Fuel, Oil	335	321	225	193	237	350	350	350	350	350	350	350	3,761	4,800		
Cap Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-	9,000	9,000	9,000		
Total Field	27,252	15,912	17,652	17,762	15,131	16,293	17,521	16,293	16,293	17,821	16,293	359,266	553,484	558,488		
Total Expenditures	31,926	23,357	30,379	23,425	20,043	24,561	26,715	28,359	24,359	25,349	26,160	366,794	651,426	671,881		

Excess (deficiency) of revenues	\$ (30,992)	\$ 93,050	\$ 391,056	\$ (7,884)	\$ 409	\$ (13,736)	\$ 29,931	\$ (27,559)	\$ (23,559)	\$ (24,549)	\$ (25,360)	\$ (365,994)	\$ (5,185)	\$ (40,112)		
Over (under) expenditures																

**Non-Ad Valorem Special Assessments - Broward County Tax Collector
Monthly Collection Distributions
For the Fiscal Year Ending September 30, 2019**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received
Assessments Levied (1)				\$ 655,005
Allocation %				100%
11/21/18	\$ 112,688	\$ 4,829	\$ 2,300	\$ 119,817
12/07/18	338,862	14,394	6,916	360,172
12/12/18	56,136	2,377	1,146	59,658
12/28/18	14,468	498	295	15,262
01/15/19	13,581	427	277	14,285
02/15/19	18,931	440	386	19,757
TOTAL	\$ 554,666	\$ 22,965	\$ 11,320	\$ 588,951
% COLLECTED				89.92%
TOTAL OUTSTANDING				\$ 66,055

NOTES:

(1) Assessments levied varies from budget due to late valuations from the Tax Collector.

Pine Tree Collection Assessment History **			
Fiscal Year	Assessments Levied	Assessments Collected	Percentage Collected
2016	\$645,351	\$569,175	88.20%
2017	\$644,944	\$580,687	90.04%
2018	\$644,795	\$577,803	89.61%
2019	\$655,005	\$599,079	91.46%

**Assessments collected through February 28th

**Cash and Investment Balances
February 28, 2019**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Operating Account - Business Checking	BankUnited		0.00%	\$ 181,482
Certificate of Deposit - 12 months	BankUnited	03/26/19	1.54%	\$102,574 (1)
Certificate of Deposit - 12 months	BankUnited	07/17/19	1.54%	\$153,092 (2)
Certificate of Deposit - 12 months	BankUnited	02/13/20	2.74%	\$400,000 (3)
			Subtotal	<u>\$655,666</u>
Money Market Account	BankUnited		1.75%	852,257 (4)
			Total	<u><u>\$1,689,405</u></u>

NOTES:

- (1) Reinvested in Certificate of Deposit with BankUnited at 1.538% for 12 months starting 03/26/18 and maturing 03/26/19.
- (2) Reinvested in Certificate of Deposit with BankUnited at 1.538% for 12 months starting 07/17/18 and maturing 07/17/19.
- (3) Invested in Certificate of Deposit with BankUnited at 2.74% for 12 months starting 02/13/19 and maturing 02/13/20.
- (4) Invested in Money Market Account at Bank United.

Pine Tree WCD

Bank Reconciliation

Bank Account No. 1361 BANKUNITED CHECKING - GF
 Statement No. 02-19
 Statement Date 2/28/2019

G/L Balance (LCY)	181,482.28	Statement Balance	190,586.74
G/L Balance	181,482.28	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	190,586.74
Subtotal	181,482.28	Outstanding Checks	9,104.46
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	181,482.28	Ending Balance	181,482.28
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
12/27/2018	Payment	002299	Nextel-Sprint	15.55	0.00	15.55
2/22/2019	Payment	002311	AUTO NATION SSC	387.75	0.00	387.75
2/22/2019	Payment	002312	CSID	8,675.20	0.00	8,675.20
2/22/2019	Payment	002314	Nextel-Sprint	15.62	0.00	15.62
2/28/2019	Payment	002315	UNIFIRST CORPORATION	10.34	0.00	10.34
Total Outstanding Checks.....				9,104.46		9,104.46

**PINE TREE
Water Control District**

**Payment Register by Fund
For the Period from 1/1/2019 to 2/28/2019
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
001	002300	01/02/19	NUTRIEN AG SOLUTIONS	37901373	CUTRINE FL 609, WEEDAR 64, MSO	R&M-Aquatic Weed Control	546007-53901	\$1,831.50
001	002301	01/10/19	NUTRIEN AG SOLUTIONS	37935500	AQUA NEAT	R&M-Aquatic Weed Control	546007-53901	\$366.25
001	002302	01/10/19	PUBLIC RISK INSURANCE	53210	FINAL WC AUDIT 10/1/17-9/30/18	Workers' Compensation	524001-53901	\$220.00
001	002303	01/14/19	UNIFIRST CORPORATION	919 1847868	UNIFORMS 01/09/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002303	01/14/19	UNIFIRST CORPORATION	919 1845537	UNIFORMS 01/02/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002304	01/21/19	UNIVERSITY OF FLORIDA LEADERSHIP	1904-10710	2019 AQUATIC WEED CNTRL COURSE	JONNY'RENO	549066-53901	\$500.00
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	GASOLINE	552030-53901	\$224.56
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	SAMS CLUB-FIELD SUPPLIES	552001-53901	\$19.06
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	AMERICAN PUBLIC LIFE 12/2018	523001-53901	\$51.32
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	AFLAC	218019	\$20.64
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	NATIONWIDE 401 12/2018	522001-53901	\$429.44
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	NATIONWIDE 457B-PAYROLL DEDUCT 12/18	522001-53901	\$357.86
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	NATIONWIDE 457B EMPLOYER MATCH 12/18	522001-53901	\$357.86
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	NATIONWIDE 457B LOANS 11/18	522001-53901	\$146.20
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	POSTAGE	541006-51301	\$4.70
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	WASTEPRO	546001-53901	\$178.04
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	RENT	544001-53901	\$672.00
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	CONTRACT HR & PAYROLL SERVICES	512019-51301	\$1,075.00
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	CONTRACT SERVICES GF	512019-53901	\$2,825.00
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	HEALTH INSURANCE	523001-53901	\$2,077.84
001	002305	02/07/19	CSID	2713	REIMB FOR 12/18	AMEX-OUTBACK-HOLIDAY PARTY	549900-51301	\$50.32
001	002305	02/07/19	CSID	2714	REIMB FOR 01/19	RENT	544001-53901	\$672.00
001	002305	02/07/19	CSID	2714	REIMB FOR 01/19	AFLAC	523001-53901	\$20.64
001	002305	02/07/19	CSID	2714	REIMB FOR 01/19	CONTRACT HR & PAYROLL SERVICES	512019-51301	\$1,075.00
001	002305	02/07/19	CSID	2714	REIMB FOR 01/19	CONTRACT SERVICES GF	512019-53901	\$2,825.00
001	002305	02/07/19	CSID	2714	REIMB FOR 01/19	HEALTH INSURANCE	523001-53901	\$2,074.92
001	002305	02/07/19	CSID	2714	REIMB FOR 01/19	AMEX-OUTBACK-HOLIDAY PARTY	549900-51301	\$50.32
001	002306	02/07/19	Nextel-Sprint	377901267-136	ACCT#377901267 12/9/18-01/8/19	Communication - Teleph - Field	541005-53901	\$15.62
001	002307	02/07/19	UNIFIRST CORPORATION	919 1850265	UNIFORMS 01/16/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002307	02/07/19	UNIFIRST CORPORATION	919 1852604	UNIFORMS 01/23/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002307	02/07/19	UNIFIRST CORPORATION	919 1854977	UNIFORMS 01/30/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002308	02/13/19	GOREN, CHEROF, DOODY	23979	GENERAL MATTERS 01/19	ProfServ-Legal Services	531023-51401	\$499.50
001	002309	02/13/19	UNIFIRST CORPORATION	919 1857337	UNIFORMS 02/06/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002310	02/19/19	UNIFIRST CORPORATION	919 1859717	UNIFORMS 02/13/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002311	02/22/19	AUTO NATION SSC	264795	FORD F-150 TIRES (2), OIL CHG	R&M-General	546001-53901	\$387.75
001	002312	02/22/19	CSID	2732	REIMB FOR 01/19	GASOLINE	552030-53901	\$192.78
001	002312	02/22/19	CSID	2732	REIMB FOR 01/19	SAMS CLUB FIELD SUPPLIES	552001-53901	\$12.19
001	002312	02/22/19	CSID	2732	REIMB FOR 01/19	AMERICAN PUBLIC LIFE GAP INSURANCE 1/19	523001-53901	\$51.32

GENERAL FUND - 001

**PINE TREE
Water Control District**

**Payment Register by Fund
For the Period from 1/1/2019 to 2/28/2019
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	002312	02/22/19	CSID	2732	REIMB FOR 01/19	AFLAC	218019-53901	\$20.64
001	002312	02/22/19	CSID	2732	REIMB FOR 01/19	NATIONWIDE 401 1-2019	522001-53901	\$428.76
001	002312	02/22/19	CSID	2732	REIMB FOR 01/19	NATIONWIDE 457B PAYROLL DEDUCT 1/19	522001-53901	\$357.30
001	002312	02/22/19	CSID	2732	REIMB FOR 01/19	NATIONWIDE 457B EMPLOYER MATCH 1/19	522001-53901	\$357.30
001	002312	02/22/19	CSID	2732	REIMB FOR 01/19	NATIONWIDE 457B LOANS 1/19	522001-53901	\$146.20
001	002312	02/22/19	CSID	2732	REIMB FOR 01/19	POSTAGE	541006-51301	\$4.23
001	002312	02/22/19	CSID	2732	REIMB FOR 01/19	WASTEPRO	546001-53901	\$457.56
001	002312	02/22/19	CSID	2732	REIMB FOR 02/19	2/19 RENT	544001-53901	\$672.00
001	002312	02/22/19	CSID	2732	REIMB FOR 02/19	CONTRACT HR & PAYROLL SERVICE 2/19	512019-51301	\$1,075.00
001	002312	02/22/19	CSID	2732	REIMB FOR 02/19	CONTRACT SERVICE GF 2/19	512019-53901	\$2,825.00
001	002312	02/22/19	CSID	2732	REIMB FOR 02/19	HEALTH INSURANCE 2/19	523001-53901	\$2,074.92
001	002313	02/22/19	INFRAMARK, LLC	37635	01/19 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,116.50
001	002313	02/22/19	INFRAMARK, LLC	37635	01/19 MANAGEMENT FEES	Postage and Freight	541006-51301	\$9.40
001	002313	02/22/19	INFRAMARK, LLC	37635	01/19 MANAGEMENT FEES	Printing and Binding	547001-51301	\$50.95
001	002313	02/22/19	INFRAMARK, LLC	37635	01/19 MANAGEMENT FEES	Misc-Webhosting	549915-51301	\$91.67
001	002314	02/22/19	Nextel-Sprint	377901267-137	ACCT#377901267 01/09-02/08/19	Communication - Teleph - Field	541005-53901	\$15.62
001	002315	02/28/19	UNIFIRST CORPORATION	919 1843147	UNIFORMS 12/26/18	Op Supplies - Uniforms	552028-53901	\$10.34
							Fund Total	\$31,020.08

Total Checks Paid \$31,020.08