

**PINE TREE WATER
CONTROL DISTRICT**

MARCH 1, 2018

AGENDA PACKAGE



Pine Tree Water Control District

February 22, 2018

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, March 1, 2018 at 6:00 p.m. in the large room 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 4, 2018 Meeting
4. Manager's Report
 - a. Resolution 2018-02, Requesting the Supervisor of Elections to Conduct the Election for One Seat on the District in Conjunction with the General Election
 - b. Status on Storm Debris Cleanup
5. Attorney's Report
6. Engineer's Report
7. Supervisor's Requests
8. Approval of Financials Dated January 31, 2018, 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
Shari Wallen

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 4, 2018 at 6:00 p.m. at the Parkland City Hall, 6600 North University Drive, Parkland, Florida.

Present and constituting a quorum were:

Paul Brewer	President
Don Eckler	Vice President
Donna McCann Benckenstein	Secretary
Bob Mayersohn	Assistant Secretary
Werner T. Vaughan	Assistant Secretary

Also present were:

Kenneth Cassel	District Manager
Warren Craven	District Engineer
D.J. Doody	District Counsel

The following is a summary of the minutes and actions taken during the January 4, 2018 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

Approval of the Minutes of the November 2, 2017 Meeting

Mr. Cassel stated each Board member received a copy of the minutes of the November 2, 2017 meeting and requested any corrections, additions or deletions.

On MOTION by Ms. Benckenstein seconded by Mr. Vaughan with all in favor the minutes of the November 2, 2017 meeting were approved.

FOURTH ORDER OF BUSINESS

Manager’s Report

- **Consideration of the Name Change of Severn Trent Environmental Services, Resolution 2018-01**

UNAPPROVED

January 4, 2018

Pine Tree Water Control District

The name change resolution was sent under separate cover. Last June, Mr. Cassel shared with the Board that Severn Trent had bought themselves away from the parent U.K. company. Due to this purchase, Severn Trent had to change their name at the end of the year.

On MOTION by Mr. Mayersohn seconded by Ms. Benckenstein with all in favor Resolution 2018-01 Acknowledging the Name Change of Severn Trent Environmental Services LLC to Inframark LLC was adopted.

FIFTH ORDER OF BUSINESS

Attorney’s Report

Mr. Doody had a conversation with Mr. Brewer to try to resolve the issue with the maintenance map. He had spoken briefly with Mr. Craven and Mr. Cassel and received a canal maintenance map property owner list. Mr. Doody will draft a letter and bring it back for the Boards consideration.

Mr. Craven stated half a dozen properties have come in and platted and on those plats they have taken easements which are straight lines. The largest is 50 feet, the narrowest is 35 feet and there are 35 houses involved.

The question arose on how difficult would it be to place the residents lot on the map included with the letter. Mr. Craven indicated they have the overall survey which shows this so he can pull out sections and do an exhibit for each one. Mr. Craven will create the exhibit for each property to be included in the letter.

Further discussion ensued regarding the properties and easements.

Mr. Doody questioned whether the agreement will include the original map, and the new additions or is the map going to be revised. Mr. Craven stated there has not been any new additions. They have an exhibit which shows the property line, the maintenance map line and the easements that have been given by plat. Mr. Cravens’ plan is to provide a reduced copy of that and provide a specific sketch for each property so the resident can see what effects their property but they also see the canal.

SIXTH ORDER OF BUSINESS

Engineer’s Report

Mr. Craven has one action item. He received a permit application for Terramar Park. They are removing some courts and putting in some additional activity fields. This was approved

January 4, 2018

Pine Tree Water Control District

by South Florida and upon review their plans meet their criteria and Mr. Craven recommends that a permit be issued.

On MOTION by Mr. Vaughan seconded by Mr. Mayersohn with all in favor the permit application for Terramar Park was approved.

Mr. Craven indicated they are working on the hurricane debris removal. Unfortunately, there were some delays due to unforeseen emergencies. They are going to put their efforts forward on this and hopefully have it done within the next two weeks.

Wiles Road is progressing and they have moved into the third phase of construction, which is in our District, so they will be monitoring it more closely with periodic inspections. They have been keeping up with the NPDES requirements on a monthly basis.

Mr. Craven stated over the last year and half they have had more permits coming through for reviews, and lots of single family lots with letters of no objection. As well, has been spending more time on them than what the fees cover. A while back when they restructured the fee schedule they had put in the ability to do a cost recovery. Mr. Craven is looking for the Boards thoughts and feedback on whether they would like to move forward on this and work with Mr. Doody on a cost recovery agreement, which they can enter into with these individuals.

Further discussion ensued regarding the process, the best method and the fee. Mr. Cassel stated they will come up with a rate and present this at the February meeting.

The question arose about the structure in Cypress Trail. Mr. Craven stated he met with the City over the holidays regarding that and there is definitely a pump in it. He stated there was a letter written back in 1991 but Mr. Craven has not found anything that permitted the pump. A request was sent to South Florida to search their records because this is so old it is not on their online system. He will go with a representative from the City to review the records.

The question arose where the water was coming from and Mr. Craven informed them the community was originally designed to be a gravity system and the permit he has a copy of allows a 3-inch bleeder. They have an internal drainage system of swales and they were allowed to discharge through a 3-inch orifice. It did not drain very well, and someone got the brilliant idea to pump. The question is did they get a permit; this is what they are researching now. The City is going to pull the FPL records to see who is paying for the pump. It looks like it is being maintained.

January 4, 2018

Pine Tree Water Control District

Mr. Craven will be meeting with the City next week to see what information they have been able to obtain, as well as schedule a meeting to go to South Florida to review their files. He should have an answer at the next meeting.

SEVENTH ORDER OF BUSINESS

Supervisors' Request

Mr. Eckler questioned Mr. Craven regarding the cleaning of the canal at Wiles Road. It is our canal but not our cleanup. Mr. Craven stated he owes Mr. Doody some information and he will put it together and forward it to him tomorrow. He has also been speaking with the project manager for the contractor. The question arose who should be responsible for the cleanup, it was stated the HOA, but probably the City, due to the close proximity of the work that they are currently doing. Mr. Eckler stated the letter needs to go sooner rather than later due to the stage of the construction because if it is not done now the work will be done from the homeowners' side and that is impossible.

Mr. Doody questioned the type of project it was. He was informed it was a road and widening construction and they are putting in utilities and storm sewers. He believes this is a perfect time for the cleanup.

Discussion ensued regarding having contracts in place prior to hurricane season for cleanup as well as contractors, FEMA, storm cleanup, routine maintenance and barge removal.

EIGHTH ORDER OF BUSINESS

Approval of Financials Dated November 30, 2017 and Check Register

On MOTION by Ms. Benckenstein seconded by Mr. Mayersohn with all in favor the financials of November 30, 2017 and check register were approved.

NINTH ORDER OF BUSINESS

Adjournment

There being no further business,

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

Kenneth Cassel, Assistant Secretary

Paul Brewer, President

Fourth Order of Business

4A.

RESOLUTION 2018-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT REQUESTING THE BROWARD COUNTY SUPERVISOR OF ELECTIONS CONDUCT AN ELECTION FOR ONE (1) SEAT ON THE PINE TREE WATER CONTROL DISTRICT BOARD OF SUPERVISORS IN CONJUNCTION WITH THE GENERAL ELECTION TO BE HELD IN NOVEMBER, 2018

WHEREAS, the Pine Tree Water Control District ("District") is a local government body, corporate and politic, established by House Bill No. 905 to be an independent special district as defined in Section 189.403(3) Florida Statutes; and

WHEREAS, the District is governed by a five (5) member Board of Supervisors; and

WHEREAS, the District Board of Supervisors consists of five (5) members, three (3) of which are elected and two (2) members are appointed by the City of Coral Springs and the City of Parkland respectively; and

WHEREAS, Seat #3, currently held by Donald A. Eckler is scheduled for the General Election in November 2018; and

WHEREAS, House Bill 905 provides for an election process; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT THAT:

SECTION 1. The Board of Supervisors does hereby call an election in the Pine Tree Water Control District located in Broward County, Florida. The election is to be held on November 6, 2018, for the purpose of having all of the qualified landowners residing within the boundaries of said District to determine one (1) member to serve as the Board of Supervisors of said District.

SECTION 2. The period of qualifying as a candidate for a supervisor of the Pine Tree Water Control District shall be from Noon, Monday June 18, 2018 through Noon, Friday June 22, 2018.

SECTION 3. The election shall be conducted according to the requirements of general law and House Bill 905.

SECTION 4. The election shall be held at the precinct polling places designated by the Supervisor of Elections to be in the Pine Tree Water Control District located in Broward County, Florida. The polls shall be opened and closed as provided by law, and the ballot shall contain the names of the candidates to be voted upon.

SECTION 5. Election costs shall be the responsibility of the District.

SECTION 6. This Resolution shall become effective upon its passage and adoption.

SECTION 7. If any clause, section or other part of this Resolution shall be held by any Court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 8. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflicts.

PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT, FLORIDA, ON THIS 1st DAY OF MARCH, 2018.

BOARD OF SUPERVISORS OF THE
PINE TREE WATER CONTROL
DISTRICT

Donna McCann Benckenstein
Secretary

Paul Brewer
President

Eighth Order of Business

PINE TREE

Water Control District

Financial Report

January 31, 2018

Prepared by



PINE TREE

Water Control District

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PINE TREE

Water Control District

Financial Statements

(Unaudited)

January 31, 2018

Balance Sheet
January 31, 2018

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 539,059
Assessments Receivable	77
Allow-Doubtful Collections	(71)
Investments:	
Certificates of Deposit - 12 Months	252,813
Money Market Account	840,760
TOTAL ASSETS	\$ 1,632,638
<u>LIABILITIES</u>	
Accounts Payable	\$ 1,019
Accrued Expenses	18,941
Accrued Wages Payable	1,642
Accrued Taxes Payable	629
Payroll Deduction - Misc.	336
AFLAC	6
Deposits	15,000
Deferred Revenue	6
TOTAL LIABILITIES	37,579
<u>FUND BALANCES</u>	
Assigned to:	
Operating Reserves	155,412
Reserves - Equipment	67,000
Reserves - Infrastructure	121,004
Unassigned:	1,251,643
TOTAL FUND BALANCES	\$ 1,595,059
TOTAL LIABILITIES & FUND BALANCES	\$ 1,632,638

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2018

<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	\$ 800	\$ 2,268	\$ 1,468	94.50%
Other Licenses, Fees & Permits	100	100	850	750	850.00%
Interest - Tax Collector	-	-	156	156	0.00%
Special Assmnts- Tax Collector	644,943	583,443	558,227	(25,216)	86.55%
Special Assmnts- Delinquent	-	-	5	5	0.00%
Special Assmnts- Discounets	(25,798)	(25,103)	(22,044)	3,059	85.45%
Other Miscellaneous Revenues	-	-	41	41	0.00%
TOTAL REVENUES	621,645	559,240	539,503	(19,737)	86.79%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	3,500	1,000	1,000	-	28.57%
Payroll-Contract Personnel	12,526	4,175	4,175	-	33.33%
FICA Taxes	268	77	77	-	28.73%
ProfServ-Engineering	24,000	8,000	-	8,000	0.00%
ProfServ-Legal Services	12,000	4,000	2,304	1,696	19.20%
ProfServ-Mgmt Consulting Serv	36,310	12,103	12,103	-	33.33%
Auditing Services	4,000	-	-	-	0.00%
Postage and Freight	300	100	70	30	23.33%
Printing and Binding	1,200	400	83	317	6.92%
Legal Advertising	2,000	667	138	529	6.90%
Misc-Assessmnt Collection Cost	12,899	12,199	10,724	1,475	83.14%
Misc-Contingency	840	280	554	(274)	65.95%
Misc-Web Hosting	1,000	333	333	-	33.30%
Office Supplies	600	200	116	84	19.33%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	111,618	43,709	31,852	11,857	28.54%
Field					
Payroll-Hourly	86,075	28,692	30,200	(1,508)	35.09%
Payroll-Contract Personnel	32,909	10,970	10,970	-	33.33%
Payroll - Special Pay	271	271	325	(54)	119.93%
FICA Taxes	6,606	2,202	2,328	(126)	35.24%
Pension Benefits	8,608	2,869	3,469	(600)	40.30%
Life and Health Insurance	22,776	7,592	7,444	148	32.68%
Workers' Compensation	4,808	2,404	2,332	72	48.50%
Contracts-Culvert Inspection	12,500	-	-	-	0.00%
Contracts-Ditch Bank	19,500	-	-	-	0.00%
Communication - Teleph - Field	142	47	48	(1)	33.80%
Utility - Recharge Water	3,500	-	-	-	0.00%
Rentals - General	7,829	2,610	2,610	-	33.34%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2018

<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>
Insurance - General Liability	11,031	11,031	9,414	1,617	85.34%
R&M-General	15,000	5,000	1,462	3,538	9.75%
R&M-Aquatic Weed Control	40,000	13,333	3,914	9,419	9.79%
R&M-Canal Bank Restoration	200,000	-	-	-	0.00%
R&M-Culvert Cleaning	55,000	-	-	-	0.00%
Misc-Licenses & Permits	900	-	170	(170)	18.89%
Misc-Contingency	5,280	-	-	-	0.00%
Op Supplies - General	1,560	520	272	248	17.44%
Op Supplies - Uniforms	718	239	155	84	21.59%
Op Supplies - Fuel, Oil	6,000	2,000	1,062	938	17.70%
Cap Outlay - Vehicles	9,000	-	-	-	0.00%
Total Field	550,013	89,780	76,175	13,605	13.85%
TOTAL EXPENDITURES	661,631	133,489	108,027	25,462	16.33%
Excess (deficiency) of revenues Over (under) expenditures	<u>(39,986)</u>	<u>425,751</u>	<u>431,476</u>	<u>5,725</u>	<u>-1079.07%</u>
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(39,986)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(39,986)	-	-	-	0.00%
Net change in fund balance	<u>\$ (39,986)</u>	<u>\$ 425,751</u>	<u>\$ 431,476</u>	<u>\$ 5,725</u>	<u>-1079.07%</u>
FUND BALANCE, BEGINNING (OCT 1, 2017)	1,163,583	1,163,583	1,163,583		
FUND BALANCE, ENDING	<u>\$ 1,123,597</u>	<u>\$ 1,589,334</u>	<u>\$ 1,595,059</u>		

PINE TREE

Water Control District

Supporting Schedules

January 31, 2018

PINE TREE

Water Control District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
Trend Report
For the Period Ending January 31, 2018

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Budget	Mar Budget	Apr Budget	May Budget	June Budget	July Budget	Aug Budget	Sept Budget	TOTAL		
													FY 2018 Projected	Adopted Budget	
Revenues															
Interest - Investments	\$ 550	\$ 533	\$ 551	\$ 633	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 3,867	\$ 2,400
Other Licenses, Fees & Permits	300	400	150	-	-	-	-	-	-	-	-	-	-	850	100
Interest - Tax Collector	-	-	-	156	-	-	-	-	-	-	-	-	-	156	-
Special Assmnts- Tax Collector	-	114,389	423,039	20,799	24,000	24,000	24,000	-	14,716	-	-	-	-	644,943	644,943
Special Assmnts- Delinquent	-	2	2	1	-	-	-	-	-	-	-	-	-	5	-
Special Assmnts- Discounts	-	(4,615)	(16,807)	(621)	(385)	(210)	(100)	-	-	-	-	-	-	(22,738)	(25,798)
Other Miscellaneous Revenues	-	41	-	-	-	-	-	-	-	-	-	-	-	41	-
Total Revenues	850	110,750	406,935	20,968	23,815	23,990	24,100	200	14,916	200	200	200	627,124	621,645	
Expenditures															
Administrative															
P/R-Board of Supervisors	-	500	-	500	-	500	500	500	500	-	500	-	-	3,500	3,500
Payroll-Contract Personnel	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	1,044	12,526	12,526
FICA Taxes	-	38	-	38	-	38	38	38	38	-	38	-	-	268	268
ProfServ-Engineering	-	-	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	16,000	24,000
ProfServ-Legal Services	-	1,072	194	1,038	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,304	12,000
ProfServ-Mgmt Consulting Serv	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	3,026	36,310	36,310
Auditing Services	-	-	-	-	-	-	-	4,000	-	-	-	-	-	4,000	4,000
Postage and Freight	32	20	5	12	25	25	25	25	25	25	25	25	25	269	300
Printing and Binding	-	58	1	25	100	100	100	100	100	100	100	100	100	884	1,200
Legal Advertising	138	-	-	-	167	167	167	167	167	167	167	167	167	1,474	2,000
Misc-Assessmnt Collection Cost	-	2,195	8,125	404	480	480	480	-	294	-	-	-	-	12,458	12,899
Misc-Contingency	176	126	126	126	70	70	70	70	70	70	70	70	70	1,114	840
Misc-Web Hosting	83	83	83	83	83	83	83	83	83	83	83	83	83	1,000	1,000
Office Supplies	39	39	-	39	50	50	50	50	50	50	50	50	50	517	600
Annual District Filing Fee	175	-	-	-	-	-	-	-	-	-	-	-	-	175	175
Total Administrative	4,713	8,201	12,604	6,335	8,045	8,583	8,583	12,103	8,398	7,565	8,103	7,565	100,800	111,618	

PINE TREE

Water Control District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
Trend Report
For the Period Ending January 31, 2018

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Budget	Mar Budget	Apr Budget	May Budget	June Budget	July Budget	Aug Budget	Sept Budget	TOTAL		
													FY 2018 Projected	Adopted Budget	
Field															
Payroll-Hourly	7,271	7,642	7,295	7,991	7,173	7,173	7,173	7,173	7,173	7,173	7,173	7,173	7,173	87,583	86,075
Payroll-Contract Personnel	2,742	2,742	2,742	2,742	2,742	2,742	2,742	2,742	2,742	2,742	2,742	2,742	2,742	32,909	32,909
Payroll - Special Pay	-	-	325	-	-	-	-	-	-	-	-	-	-	325	271
FICA Taxes	555	583	581	610	551	551	551	551	551	551	551	551	551	6,737	6,606
Pension Benefits	701	631	1,443	694	717	717	717	717	717	717	717	717	717	9,205	8,608
Life and Health Insurance	1,886	1,894	1,930	1,734	1,898	1,898	1,898	1,898	1,898	1,898	1,898	1,898	1,898	22,628	22,776
Workers' Compensation	1,266	-	-	1,066	-	-	1,202	-	-	1,202	-	-	-	4,736	4,808
Contracts-Culvert Inspection	-	-	-	-	-	12,500	-	-	-	-	-	-	-	12,500	12,500
Contracts-Ditch Bank	-	-	-	-	-	-	-	-	-	-	-	19,500	-	19,500	19,500
Communication - Teleph - Field	12	12	12	12	12	12	12	12	12	12	12	12	12	143	142
Utility - Recharge Water	-	-	-	-	-	-	-	-	-	-	-	3,500	-	3,500	3,500
Rentals - General	652	652	652	652	652	652	652	652	652	652	652	652	652	7,829	7,829
Insurance - General Liability	9,414	-	-	-	-	-	-	-	-	-	-	-	-	9,414	11,031
R&M-General	578	350	254	279	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	11,461	15,000
R&M-Aquatic Weed Control	-	-	3,914	-	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	30,578	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	-	-	170	-	-	-	-	-	-	-	-	-	730	900	900
Misc-Contingency	-	-	-	-	-	-	-	-	-	-	-	-	5,280	5,280	5,280
Op Supplies - General	167	21	84	-	130	130	130	130	130	130	130	130	130	1,312	1,560
Op Supplies - Uniforms	41	52	41	21	60	60	60	60	60	60	60	60	60	635	718
Op Supplies - Fuel, Oil	274	270	268	250	500	500	500	500	500	500	500	500	500	5,062	6,000
Cap Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-	9,000	-	9,000	9,000
Total Field	25,560	14,850	19,712	16,052	19,019	31,519	20,221	19,019	19,019	20,221	19,019	312,029	536,236	550,013	
Total Expenditures	30,273	23,051	32,316	22,387	27,064	40,102	28,804	31,122	27,416	27,786	27,122	319,594	637,037	661,631	
Excess (deficiency) of revenues Over (under) expenditures	\$ (29,423)	\$ 87,699	\$ 374,619	\$ (1,419)	\$ (3,249)	\$ (16,112)	\$ (4,704)	\$ (30,922)	\$ (12,500)	\$ (27,586)	\$ (26,922)	\$ (319,394)	(9,912)	(39,986)	

**Non-Ad Valorem Special Assessments - Broward County Tax Collector
Monthly Collection Distributions
For the Fiscal Year Ending September 30, 2018**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received
Assessments Levied				\$ 644,943
Allocation %				100%
11/21/17	\$ 107,577	\$ 4,616	\$ 2,195	\$ 114,389
12/08/17	339,033	14,408	6,919	360,359
12/12/17	25,735	1,073	525	27,333
12/29/17	33,339	1,328	680	35,347
01/12/18	19,774	622	404	20,799
TOTAL	\$ 525,458	\$ 22,046	\$ 10,724	\$ 558,227

% COLLECTED 86.55%

TOTAL OUTSTANDING	\$ 86,716
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Pine Tree Collection Assessment History			
Fiscal Year	Assessments Levied	Assessments Collected	Percentage Collected
2015	\$442,210	\$372,399	84.21%
2016	\$645,351	\$549,939	85.22%
2017	\$644,944	\$559,428	86.74%
2018	\$644,943	\$558,227	86.55%

**Assessments collected through January 31st

Cash and Investment Balances
January 31, 2018

<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%	\$ 539,059
Certificate of Deposit - 12 months	BankUnited	03/24/18	1.05%	\$101,615 (1)
Certificate of Deposit - 12 months	BankUnited	07/17/18	1.25%	\$151,199 (2)
			Subtotal	<u>\$252,813</u>
Money Market Account	BankUnited		1.00%	840,760 (3)
			Total	<u><u>\$1,632,633</u></u>

NOTES:

- (1) Reinvested in Certificate of Deposit with BankUnited at 1.045% for 12 months starting 03/24/17 and maturing 03/24/18.
- (2) Reinvested in Certificate of Deposit with BankUnited at 1.25% for 12 months starting 07/17/17 and maturing 07/17/18.
- (3) Invested in Money Market Account at Bank United.

Pine Tree WCD

Bank Reconciliation

Bank Account No. 1361 BankUnited - GF
 Statement No. 01-18
 Statement Date 1/31/2018

G/L Balance (LCY)	539,059.05	Statement Balance	570,459.61
G/L Balance	539,059.05	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	570,459.61
Subtotal	539,059.05	Outstanding Checks	31,400.56
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	539,059.05	Ending Balance	539,059.05
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
2/10/2017	Payment	002031	PINETREE WATER CONTROL DISTRICT	400.00	0.00	400.00
4/4/2017	Payment	002052	PEP BOYS AUTO #292	69.00	0.00	69.00
10/6/2017	Payment	002132	ARBOR TREE & LAND, INC	27,735.00	0.00	27,735.00
1/26/2018	Payment	002167	INFRAMARK, LLC	3,184.63	0.00	3,184.63
1/26/2018	Payment	002168	Nextel-Sprint	11.93	0.00	11.93
Total Outstanding Checks.....				31,400.56		31,400.56

PINE TREE
Water Control District

**Check Register by Fund
For the Period from 12/01/17 to 01/31/18
(Sorted by Check No.)**

Fund No.	Check No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
GENERAL FUND - 001								
001	002152	12/01/17	Nextel-Sprint	377901267-122	377901267 SRVC 10/9/17-11/6/17	Communication - Teleph - Field	541005-53901	\$11.89
001	002153	12/01/17	UNIFIRST CORPORATION	9191712863	UNIFORMS 11/22/17	Op Supplies - Uniforms	552028-53901	\$10.34
001	002154	12/12/17	GOREN, CHEROF, DOODY	17984	GENERAL MATTERS 11/17	ProfServ-Legal Services	531023-51401	\$1,072.34
001	002155	12/12/17	SEVERN TRENT ENVIRONMENTAL	25483	MANAGEMENT FEES 11/17	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,025.83
001	002155	12/12/17	SEVERN TRENT ENVIRONMENTAL	25483	MANAGEMENT FEES 11/17	Postage and Freight	541006-51301	\$20.22
001	002155	12/12/17	SEVERN TRENT ENVIRONMENTAL	25483	MANAGEMENT FEES 11/17	Printing and Binding	547001-51301	\$57.60
001	002155	12/12/17	SEVERN TRENT ENVIRONMENTAL	25483	MANAGEMENT FEES 11/17	Office Supplies	551002-51301	\$38.50
001	002155	12/12/17	SEVERN TRENT ENVIRONMENTAL	25483	MANAGEMENT FEES 11/17	Misc-Webhosting	549915-51301	\$83.33
001	002156	12/12/17	UNIFIRST CORPORATION	919 1718109	UNIFORMS 11/29/17	Op Supplies - Uniforms	552028-53901	\$10.34
001	002156	12/12/17	UNIFIRST CORPORATION	919 1717367	UNIFORMS 12/6/17	Op Supplies - Uniforms	552028-53901	\$10.34
001	002157	12/20/17	CPR MASTERS	17-1105	HEART SAVER AED FIRST AID	Misc-Licenses & Permits	549066-53901	\$70.00
001	002158	12/20/17	CSID	2547	REIMB FOR 10/17	GASOLINE 10/2017	552030-53901	\$274.34
001	002158	12/20/17	CSID	2547	REIMB FOR 10/17	SAMS CLUB FIELD SUPPLIES 10/17	552001-53901	\$15.42
001	002158	12/20/17	CSID	2547	REIMB FOR 10/17	AMERICAN PUBLIC LIFE GAP 10/17	523001-53901	\$48.40
001	002158	12/20/17	CSID	2547	REIMB FOR 10/17	AFLAC 10/2017	218019	\$20.64
001	002158	12/20/17	CSID	2547	REIMB FOR 10/17	NATIONWIDE 401 10/2017	522001-53901	\$401.48
001	002158	12/20/17	CSID	2547	REIMB FOR 10/17	NATIONWIDE 457B 10/2017	522001-53901	\$334.56
001	002158	12/20/17	CSID	2547	REIMB FOR 10/17	NATIONWIDE 457B 10/2017	522001-53901	\$334.56
001	002158	12/20/17	CSID	2547	REIMB FOR 10/17	NATIONWIDE 457B 10/2017	522001-53901	\$120.00
001	002158	12/20/17	CSID	2547	REIMB FOR 10/17	WASTEPRO 10/2017	546001-53901	\$350.28
001	002158	12/20/17	CSID	2547	REIMB FOR 10/17	AMEX-PUBLIX-T.G. GIFT CARDS	549900-51301	\$50.00
001	002158	12/20/17	CSID	2547	REIMB FOR 11/17	RENT 11/2017	544001-53901	\$652.42
001	002158	12/20/17	CSID	2547	REIMB FOR 11/17	CONTRACT HR & RAYROLL 11/2017	512019-51301	\$1,043.83
001	002158	12/20/17	CSID	2547	REIMB FOR 11/17	CONTRACT GF 11/2017	512019-53901	\$2,742.42
001	002158	12/20/17	CSID	2547	REIMB FOR 11/17	HEALTH INSURANCE 11/2017	523001-53901	\$1,947.43
001	002159	12/20/17	INDUSTRIAL HOSE & HYDRAULICS	P-67533-0	BRASS HOSE NOZZLE G-75	Op Supplies - General	552001-53901	\$68.72
001	002160	12/20/17	RENO HAYTASINGH	PB8470	RENEWAL-RUP APPLICATOR LICENSE	Misc-Licenses & Permits	549066-53901	\$100.00
001	002161	12/20/17	UNIFIRST CORPORATION	919 1719608	UNIFORMS 12/13/17	Op Supplies - Uniforms	552028-53901	\$10.34
001	002162	12/27/17	CROP PRODUCTION SERVICES	34877006	AQUATHOL K/AQUA NEAT	R&M-Aquatic Weed Control	546007-53901	\$3,914.00
001	002163	12/28/17	PGIT	COM#52148-4-01/2018	AGREEMENT WC2FL1 0064405 16-09	Prepaid Items	155000-53901	\$1,065.75
001	002164	12/29/17	Nextel-Sprint	377901267-123	BILL PRD 11/9/17-12/8/17	Communication - Teleph - Field	541005-53901	\$11.93
001	002165	01/02/18	INFRAMARK, LLC	26221	12/17 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,025.83
001	002165	01/02/18	INFRAMARK, LLC	26221	12/17 MANAGEMENT FEES	Postage and Freight	541006-51301	\$2.76
001	002165	01/02/18	INFRAMARK, LLC	26221	12/17 MANAGEMENT FEES	Printing and Binding	547001-51301	\$0.90
001	002165	01/02/18	INFRAMARK, LLC	26221	12/17 MANAGEMENT FEES	Misc-Webhosting	549915-51301	\$83.33

PINE TREE
Water Control District

**Check Register by Fund
For the Period from 12/01/17 to 01/31/18
(Sorted by Check No.)**

Fund No.	Check No.	Check Date	Payee	Invoice No.	Invoice Description	G/L Account Name	G/L Account #	Check Amount
001	002166	01/16/18	GOREN, CHEROF, DOODY	18245	12/17 GENERAL MATTERS	ProfServ-Legal Services	531023-51401	\$193.75
001	002167	01/26/18	INFRAMARK, LLC	27154	1/18 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,025.83
001	002167	01/26/18	INFRAMARK, LLC	27154	1/18 MANAGEMENT FEES	Postage and Freight	541006-51301	\$12.07
001	002167	01/26/18	INFRAMARK, LLC	27154	1/18 MANAGEMENT FEES	Printing and Binding	547001-51301	\$24.90
001	002167	01/26/18	INFRAMARK, LLC	27154	1/18 MANAGEMENT FEES	Office Supplies	551002-51301	\$38.50
001	002167	01/26/18	INFRAMARK, LLC	27154	1/18 MANAGEMENT FEES	Misc-Webhosting	549915-51301	\$83.33
001	002168	01/26/18	Nextel-Sprint	377901267-124	ACCT#377901267 12/9/17-1/8/18	Communication - Teleph - Field	541005-53901	\$11.93
							Fund Total	\$24,420.38

Total Checks Paid	\$24,420.38
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