

**PINE TREE WATER CONTROL DISTRICT
JULY 9, 2020**

AGENDA PACKAGE



Pine Tree Water Control District

July 2, 2020

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, July 9, 2020 at 6:00 p.m. at via Cisco Webex: <https://meetingsamer8.webex.com/meetingsamer8/j.php?MTID=m6b24b0e5cf231e9c5f366062147037bd>; *Meeting Access: 126 385 4361; Meeting Password: m82dZNEMVY2*. Following is the advance agenda for this meeting:

- 1. Roll Call**
- 2. Audience Comments**
- 3. Approval of Minutes of the April 9, 2020 Meeting – Page #4**
- 4. District Manager’s Report**
 - A. Consideration of 5150 NW 59th Way Encroachment Agreement – *Page #10*
 - B. Discussion and Review of the FY2021 Meeting Dates – *Page #15*
 - C. Acceptance of the FY2019 Financial Audit Report – *Page#17*
 - D. Discussion of the Country Place Concerns – *Page# 45*
- 5. Attorney’s Report**
- 6. Engineer’s Report**
- 7. Supervisor’s Requests**
- 8. Approval of Financials Dated May 2020 and Check Registers – Page#57**
- 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 Frankenhauser, Houman Assari

210 N. University Drive, Suite #702, Coral Springs, Florida • Phone: 954.603.0033 • Fax: 954-345.1292

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, April 9, 2020 at 6:03 p.m. via Cisco Webex pursuant to Executive Order 20-69 and Section 120.54(5)(b)2, Florida Statutes.

Present and constituting a quorum were:

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

Also present were:

Kenneth Cassel	District Manager
DJ Doody	District Counsel
Warren Craven	District Engineer
Shawn Frankenhauser	Field Manager

The following is a summary of the minutes and actions taken during the April 9, 2020 PTWCD Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

- Mr. Cassel called the meeting to order. A quorum was established.

SECOND ORDER OF BUSINESS

Audience Comments

- There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of February 6, 2020

- Mr. Cassel asked if there were any additions, changes, or corrections to the minutes.

On MOTION by Mr. Eckler seconded by Ms. Benckenstein with all in favor the minutes of February 6, 2020 were approved.

April 9, 2020

Pine Tree Water Control District

FOURTH ORDER OF BUSINESS

District Manager's Report

A. Presentation of the Fiscal Year 2021 Annual Operating Budget

- Mr. Cassel asked if there were any questions on the proposed budget presented. He stated there are no increases in the assessments, and the minor changes are within the budget since they moved money from the fund balance to cover and moved some line items around.
- Mr. Vaughn had one question as it relates to repair in maintenance, under general he noticed that the fiscal year projected 2020 was \$19,000 but they are using the budget as \$15,000. He asked if this is unusual for this year because it is substantially lower than the other years. Mr. Cassel reviewed and explained this to Mr. Vaughn.
- Mr. Eckler stated on the hourly field personnel he sees there is a big change of \$10,000 and asked if there is a reason behind this dollar change. Mr. Cassel stated it is based upon a 3% increase for the employees which they do each year. Further discussion ensued on this matter.
- Mr. Cassel asked if there were any additional questions related to the budget, there being none the next agenda item followed.

B. Consideration of Resolution 2020-01, Approving the Budget and Setting a Public Hearing

- This resolution is approving the tentative budget for fiscal year 2021 and setting a public hearing on. The public hearing date will be August 6, 2020 at 6:00 pm at the Parkland City Hall providing they are out of the quarantine and virtual meetings.

On MOTION by Mr. Vaughn seconded by Ms. Benckenstein with all in favor resolution 2020-01, approving the tentative fiscal year 2021 and setting a public hearing date on August 6, 2020 at 6:00 pm at the Parkland City Hall was adopted.

FIFTH ORDER OF BUSINESS

Attorney's Report

- Mr. Doody mentioned there was a conversation at the last meeting related to the lawsuit between the County and the HOA. The attorney's offices are not opened, and courts are closed until later notice so there has been no development on this particular case.

April 9, 2020

Pine Tree Water Control District

- The last time Mr. Doody spoke to the lawyer assigned to the case there was supposed to be an answer from the HOA, but to date the County attorney has not heard back.
- Mr. Eckler asked if the Board should emphasize again that they are coming up on hurricane season and the potential for this to occur and this situation still stands during the hurricane season.
- Mr. Doody informed him this will not have an impact on this lawsuit and the court will not concur if it is hurricane season or spring break. If they know their Broward County Commissioner, they can reach out to him/her on what the County may do. The court has shut down everything except for emergency orders. Further discussion ensued on this matter.

SIXTH ORDER OF BUSINESS

Engineer's Report

- Mr. Craven indicated he mentioned this in the past when they were reviewing the permit for Locks Road widening, they were waiting on an exception letter from South Florida which they received at the end of February. He recommends they issue the permit for that project. There is no imminent start date, but the engineers are wanting to wrap this up.

On MOTION by Mr. Mayersohn seconded by Ms. Benckenstein with all in favor go forward and issue the permit for the Locks Road widening was ratified.

SEVENTH ORDER OF BUSINESS

Supervisor Requests

- Mr. Mayersohn requested they look at the possibility of having some signage of "do not trespass" on some of the canals where people fish or boat. In talking with BSO, they have a sign and an enforcement program and maybe Coral Springs has an identical program as well and they should look into it. Mr. Cassel asked Mr. Frankenhauser to obtain the information from Mr. Mayersohn and follow-up on this matter.

April 9, 2020

Pine Tree Water Control District

EIGHTH ORDER OF BUSINESS

Approval of Financials Dated February 2020 and Check Registers

On MOTION by Mr. Eckler seconded by Mr. Mayersohn with all in favor the financials, dated February 2020 and check registers were approved.

NINTH ORDER OF BUSINESS

Adjournment

- There being no further business,

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

Kenneth Cassel, Secretary

Paul Brewer, Chairman

Fourth Order of Business

4A

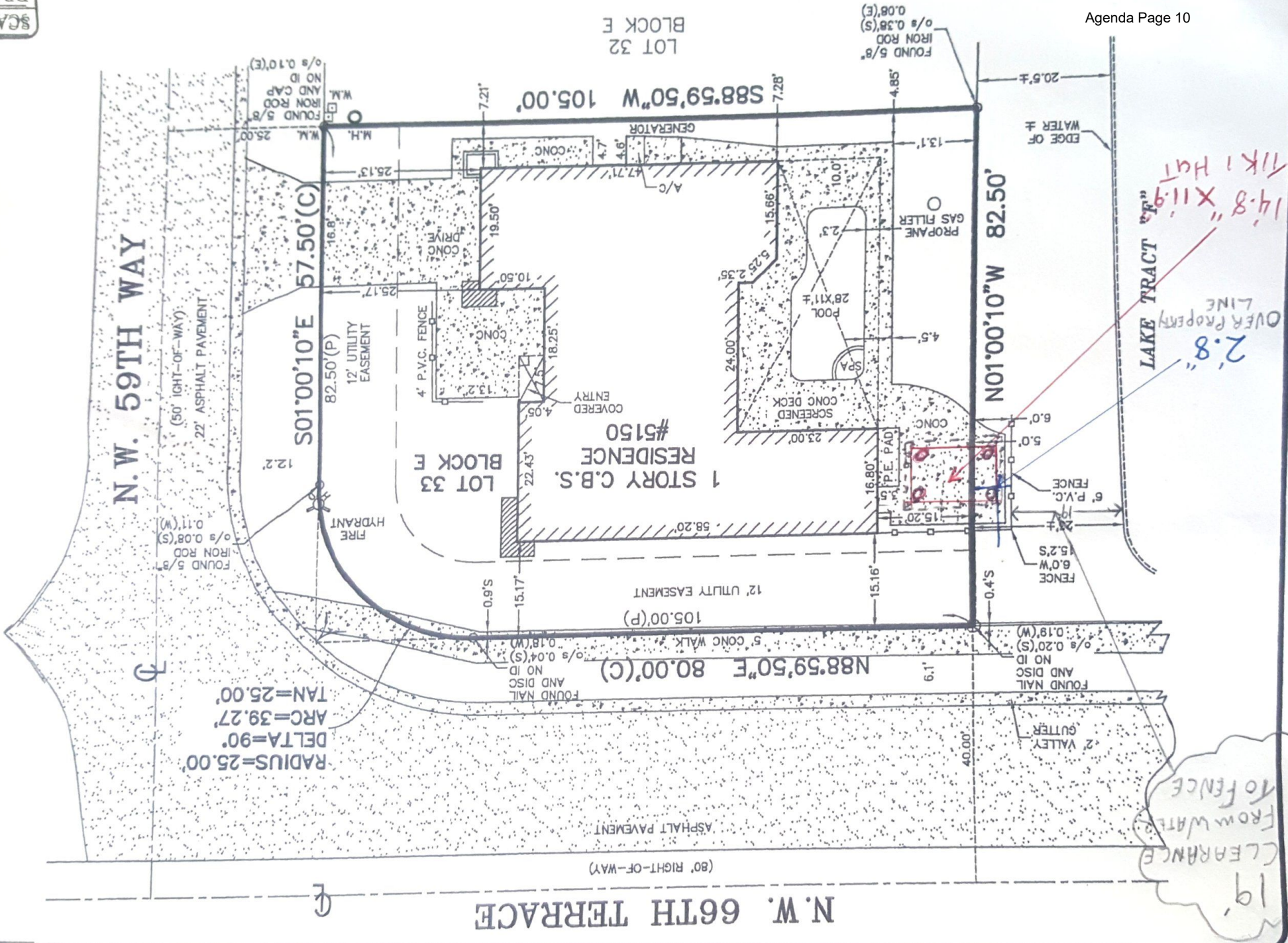


Exhibit 1

PINE TREE WATER CONTROL DISTRICT APPLICATION FOR PERMIT

**TO: BOARD OF SUPERVISORS
PINE TREE WATER CONTROL DISTRICT
210 N. UNIVERSITY DR, SUITE 702
CORAL SPRINGS, FL 33071**

1. PERMIT TYPE:
(Check one or both)
☐ **RIGHT-OF-WAY**
☐ **STORMWATER MANAGEMENT**

2. OWNER(S) OF LAND:	ENTITY TO RECEIVE PERMIT (IF OTHER THAN OWNER):
NAME: Yolanda and Andy John	NAME
ADDRESS: 5150 NW 59 th Way	ADDRESS
CITY, STATE, ZIP: Coral Springs, FL 33067	CITY, STATE, ZIP
COMPANY AND TITLE	COMPANY AND TITLE
TELEPHONE (718) 909-3989	TELEPHONE ()
FAX ()	FAX ()
EMAIL: y_knights@yahoo.com	EMAIL
AGENT AUTHORIZED TO SECURE PERMIT (IF AN AGENT IS USED):	CONSULTANT (IF DIFFERENT FROM AGENT):
NAME	NAME
ADDRESS	ADDRESS
CITY, STATE, ZIP	CITY, STATE, ZIP
COMPANY AND TITLE	COMPANY AND TITLE
TELEPHONE ()	TELEPHONE ()
FAX ()	FAX ()
EMAIL	EMAIL

3. PROPOSED USE OF DISTRICT FACILITY: As new owners we built a Tiki hut within existing fenced enclosure of backyard patio. Unknowing, we later discovered the Tiki hut extends

2ft 8 inches into District facility.

4. LOCATION OF WORK: Back yard patio

Butler Farms	32	E
Subdivision	Lot No.	Block No.

Section: 2

Township: 118-49B

Range: _____

5. DISTRICT WORKS INVOLVED IN PROPOSED CONSTRUCTION OR USE: _____

6. AREA PROPOSED TO BE SERVED: (Give property description sufficient for identification, including size in acres and attach survey or property sketch)

7. Expected Construction Start Date: _____ Expected Construction Completion Date _____

8. This application, including sketches, drawings or plans and specifications attached, contains a full and complete description of the work proposed or use desired of the above described facilities of the District and for which permit is herewith applied. It shall be part of any permit that may be issued. It is agreed that all work or the use of the District's facilities involved will be in accordance with the permit to be granted and with the Permit Criteria Manual heretofore adopted by the District, which have been examined and are understood by the applicant and as the same may be hereafter, from time to time, amended, changed or revised and which (it is further understood) shall be incorporated in reference as part of any permit which may be granted.

STANDARD CONDITIONS ARE AS FOLLOWS:

1. In the event the DISTRICT wishes to obtain the ingress or egress to its property, easement or right of way affected by the permit issued pursuant to this application for any lawful District purpose, including but not limited to, maintenance of any lake, canal or related water management infrastructure, the removal, demolition and reconstruction, if any, of the proposed work or structure permitted hereunder shall be at the sole expense of the owner or the owner's successors or assigns.
2. PERMITTEE, by acceptance of the permit, covenants and agrees that the DISTRICT, District Manager, District Engineer, District consultants and its successors shall be promptly indemnified, defended, protected, exonerated, and saved harmless by the Permittee from and against all expenses, liabilities, claims, demands and proceedings incurred by or imposed on said District in connection with any claim, proceeding, demand, administrative hearing, suit, appellate proceeding, or other activity; including unfounded or "nuisance" claims, in which the district may become involved, or any settlement thereof, arising out of any operations under this permit, including use of canal water for irrigation purposes, damage to landscaping, paint damage to automobiles, buildings, or other structures, and any property damage or personal injuries, fatal or non-fatal, of any kind or character.

3. PERMITTEE agrees that during the course of construction, prior to obtaining a Certificate of Occupancy on any structure constructed thereon, no builder debris will be place into the waterways of the District.

For the purpose PERMITTEE has submitted a check in the amount of Two-Thousand Five Hundred Dollars (\$2,500.00) which PERMITTEE agrees to forfeit if debris is found to have been placed into the District's waterways; said determination to be at the sole discretion of the District and is acknowledged by PERMITTEE to represent both actual and punitive damages for violating the provisions of this permit and, further, the provisions of Chapter 298, Florida Statutes.

If construction of the facilities called for in this permit have not been completed, an additional Two Thousand Five Hundred Dollars (\$2,500.00) will be submitted by PERMITTEE to cover future occurrences of discharging builder debris into the District's waterways.

SPECIAL CONDITIONS WILL BE ADDED WHEN APPLICABLE:

SUBMITTED THIS June DAY OF 29, 20 20

Company and/or Owner: Yolanda & Andy John

By: _____

Name: _____

Title: _____

Pine Tree Water Control District
BOARD OF SUPERVISORS
 Reviewed and approved by Board meeting held

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**Pine Tree Water Control District
FY2021 MEETING NOTICE SCHEDULE**

The Board of Supervisors of the Pine Tree Water Control District will hold their meetings for Fiscal Year 2021 at the Parkland City Hall, 6600 University Drive, Parkland Florida at 6:00 p.m. on the first Thursday of every month unless otherwise indicated below:

October 1, 2020
November 5, 2020
December 3, 2020
January 7, 2021
February 4, 2021
March 4, 2021
April 1, 2021
May 6, 2021
June 3, 2021
July 8, 2021 (*2nd Thursday*)
August 5, 2021
September 2, 2021

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meeting may be continued to a date, time, and place to be specified on the record at the meeting. A scheduled meeting may be cancelled by the BOS based on the business needs of the District.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (954) 603-0033 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Kenneth Cassel
District Manager

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**PINE TREE
WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

**PINE TREE WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Pine Tree Water Control District
Broward County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Pine Tree Water Control District, Broward County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2019, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 1, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Pine Tree Water Control District, Broward County, Florida's ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$1,863,481.
- The change in the District's total net position in comparison with the prior fiscal year was \$359,706, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District's governmental fund reported ending fund balance of \$1,603,195, an increase of \$381,023 in comparison with the prior fiscal year. The total fund balance is assigned to reserves and subsequent years expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

1) Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

2) Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District currently maintains one governmental fund for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund, which is a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

3) Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,			
	2019		2018
Assets, excluding capital assets	\$ 1,639,850	\$	1,242,587
Capital assets, net of depreciation	260,286		281,603
Total assets	1,900,136		1,524,190
Current liabilities	36,655		20,415
Total liabilities	36,655		20,415
Net position			
Investment in capital assets	260,286		281,603
Unrestricted	1,603,195		1,222,172
Total net position	\$ 1,863,481	\$	1,503,775

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending.

The balance of unrestricted net position may be used to meet the District's other obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,			
	2019		2018
Revenues:			
Program revenues	\$ 635,861	\$	624,998
General revenues	26,104		11,716
Total revenues	661,965		636,714
Expenses:			
General government	77,553		85,784
Maintenance and operations	224,706		548,473
Total expenses	302,259		634,257
Change in net position	359,706		2,457
Net position - beginning	1,503,775		1,501,318
Net position - ending	\$ 1,863,481	\$	1,503,775

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$302,259. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments, and the remainder of the current fiscal year revenue is interest revenue and miscellaneous income. Revenues increased in the current fiscal year due to an increase in interest income. In total, expenses, including depreciation, decreased from the prior fiscal year. The majority of the decrease in expenses was the result of a decrease in maintenance expenditures due to hurricane-related repairs in the prior fiscal year that did not recur in the current fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

CAPITAL ASSETS

At September 30, 2019, the District had \$939,489 invested in capital assets. In the government-wide financial statements depreciation of \$679,203 has been taken, which resulted in a net book value of \$260,286. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEARS BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the District's Finance Department at 210 N. University Drive, Suite 702, Coral Springs, FL 33071.

**PINE TREE WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	Governmental Activities
ASSETS	
Cash	\$ 970,970
Investments	659,630
Due from other government	336
Interest receivable	8,914
Capital assets:	
Depreciable, net	260,286
Total assets	<u>1,900,136</u>
LIABILITIES	
Accounts payable and accrued expenses	18,819
Deposits payable	17,500
Unearned revenue	336
Total liabilities	<u>36,655</u>
NET POSITION	
Investment in capital assets	260,286
Unrestricted	1,603,195
Total net position	<u><u>\$ 1,863,481</u></u>

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	Net (Expense)
			Revenue and Changes in Net Position
		<u>Charges for Services</u>	<u>Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 77,553	\$ 77,553	\$ -
Maintenance and operations	224,706	558,308	333,602
Total governmental activities	<u>302,259</u>	<u>635,861</u>	<u>333,602</u>
General revenues:			
Unrestricted investment earnings			<u>26,104</u>
Total general revenues			<u>26,104</u>
Change in net position			359,706
Net position - beginning			<u>1,503,775</u>
Net position - ending			<u>\$ 1,863,481</u>

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	Major Fund General	Total Governmental Fund
ASSETS		
Cash	\$ 970,970	\$ 970,970
Investments	659,630	659,630
Due from other government	336	336
Interest receivable	8,914	8,914
Total assets	<u>\$ 1,639,850</u>	<u>\$ 1,639,850</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable and accrued expenses	\$ 18,819	\$ 18,819
Deposits payable	17,500	17,500
Unearned revenue	336	336
Total liabilities	<u>36,655</u>	<u>36,655</u>
Fund balance:		
Assigned to:		
Operating Reserve	167,970	167,970
Reserves - Infrastructure	121,004	121,004
Reserves - Equipment	67,000	67,000
Subsequent years expenditures	60,500	60,500
Unassigned	1,186,721	1,186,721
Total fund balance	<u>1,603,195</u>	<u>1,603,195</u>
Total liabilities and fund balance	<u>\$ 1,639,850</u>	<u>\$ 1,639,850</u>

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

Fund balance - governmental fund	\$ 1,603,195
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental fund financial statements. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	939,489	
Accumulated depreciation	(679,203)	260,286
Net position of governmental activities		\$ 1,863,481

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	<u>Major Fund</u> General	<u>Total</u> Governmental Fund
REVENUES		
Assessments	\$ 632,361	\$ 632,361
Interest income	26,104	26,104
Miscellaneous income	3,500	3,500
Total revenues	<u>661,965</u>	<u>661,965</u>
EXPENDITURES		
Current:		
General government	77,553	77,553
Maintenance and operations	203,389	203,389
Total expenditures	<u>280,942</u>	<u>280,942</u>
Excess (deficiency) of revenues over (under) expenditures	381,023	381,023
Fund balance - beginning	<u>1,222,172</u>	<u>1,222,172</u>
Fund balance - ending	<u>\$ 1,603,195</u>	<u>\$ 1,603,195</u>

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Net change in fund balances - total governmental fund	\$ 381,023
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund statements but is recorded as an expense in the statement of activities.	<u>(21,317)</u>
Change in net position of governmental activities	<u><u>\$ 359,706</u></u>

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Pine Tree Water Control District ("District") was created in 1974 by the Broward County Board of County Commissioners under Chapter 61-1969, Laws of Florida, House Bill No. 3141, Special Acts of 1961, and was amended and adopted as Broward County Ordinance 74-21, under the name of Pine Tree Water Management District to operate under the authority of Chapter 298, Florida Statutes and changing its name to Pine Tree Water Control District. The Act provides, among other things, the power to levy and assess non ad valorem and benefit taxes and special assessments for the financing and maintenance of improvements.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. Commencing in 1994 and every two (2) years thereafter, three (3) members of the Board are elected by the landowners of the District for staggered terms. The fourth and fifth members of the Board are appointed by the City of Coral Springs and the City of Parkland City Commissioners and serve as members of the Board until replaced.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations and debt service are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental fund:

General Fund

The general fund is the general operating fund of the District and is used to account for all its financial resources.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment	5 – 10
Vehicle	5
Infrastructure	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation leave benefits. According to the employee handbook, there is a cap for accrued vacation time equal to 2x the annual vacation amount (defined as 10 vacation days per year for the first 5 years and 15 vacation days between 5 and 15 years of employment). If an employee's unused vacation reaches the cap, then vacation accruals will stop. If employment terminates, employees will be paid for any earned and unused vacation time. For sick time, employees are allowed to accumulate unused sick time indefinitely. Employees will not be paid for unused sick leave benefits either while they are employed or upon termination of employment. Based on the policy, only vacation should be considered compensated absence. All vacation leave is accrued when earned in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Payments are generally paid out of the general fund.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposits as shown below, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2019:

	Amortized Cost	Credit Risk	Maturities
Bank United Certificate of Deposit - 12 months	\$ 104,166	N/A	March 29, 2020
Bank United Certificate of Deposit - 12 months	400,000	N/A	February 13, 2020
Bank United Certificate of Deposit - 6 months	155,464	N/A	January 17, 2020
	<u>\$ 659,630</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)**Investments (Continued)**

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Non-negotiable, non-transferable certificates of deposits that do not consider market rates are required to be reported at amortized cost, as such, the District's investments have been reported at amortized cost above.

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Equipment	\$ 50,123	\$ -	\$ -	\$ 50,123
Vehicle	60,425	-	-	60,425
Infrastructure	828,941	-	-	828,941
Total capital assets, being depreciated	939,489	-	-	939,489
Less accumulated depreciation for:				
Equipment	50,123	-	-	50,123
Vehicle	24,170	12,085	-	36,255
Infrastructure	583,593	9,232	-	592,825
Total accumulated depreciation	657,886	21,317	-	679,203
Total capital assets, being depreciated, net	281,603	(21,317)	-	260,286
Governmental activities capital assets, net	\$ 281,603	\$ (21,317)	\$ -	\$ 260,286

Depreciation expense was charged to the maintenance and operations function/program.

NOTE 6 - PENSION PLAN

Effective October 1, 1992 the District created and adopted a defined contribution plan called the Pine Tree Water Control District Money Purchase Pension Plan and Trust. The plan was established by the District to provide benefits at retirement to the District employees. The plan is available to all the District's employees after 90 days of service based on the actual hours worked. Plan provisions and contributions requirements are established and may be amended by the Board. At September 30, 2019 there were 2 plan members.

The District is required to make bi-weekly contributions of 6% of each participant's compensation. Total District contribution for the fiscal year ended September 30, 2019 was \$8,641 on covered payroll of \$85,098. The employer contributions vest to the employees based on the following vesting schedule.

<u>Years of Service</u>	<u>% Vesting</u>
1 year	20%
2 years	40%
3 years	60%
4 years	80%
5 years	100%

In addition, in January 2013, the District implemented a 457(b) Deferred Compensation Plan administered through Nationwide Financial Trust Company, FSB. The District contributes a match of up to 5% to each employee's contribution. The District's contribution for the fiscal year ended September 30, 2019 was \$4,759.

NOTE 7 - SHARED COSTS

The District has an informal agreement with Coral Springs Improvement District ("CSID") for a shared Supervisor, human resources, payroll and customer service. The costs of the supervisor include wages and benefits, telephone, and uniform costs. The District is responsible for 25% of the shared expenses and the remainder is paid by CSID. The District's shared personnel costs for the fiscal year ended September 30, 2019 were \$54,862.

NOTE 8 - MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 9 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**PINE TREE WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 629,269	\$ 632,361	\$ 3,092
Interest income	2,400	26,104	23,704
Miscellaneous income	100	3,500	3,400
Total revenues	<u>631,769</u>	<u>661,965</u>	<u>30,196</u>
EXPENDITURES			
Current:			
General government	113,393	77,553	35,840
Maintenance and operations	558,488	203,389	355,099
Total expenditures	<u>671,881</u>	<u>280,942</u>	<u>390,939</u>
Excess (deficiency) of revenues over (under) expenditures	(40,112)	381,023	421,135
OTHER FINANCING SOURCES			
Use of fund balance	40,112	-	(40,112)
Total other financing sources	<u>40,112</u>	<u>-</u>	<u>(40,112)</u>
Net change in fund balance	<u>\$ -</u>	381,023	<u>\$ 381,023</u>
Fund balance - beginning		<u>1,222,172</u>	
Fund balance - ending		<u>\$ 1,603,195</u>	

See notes to required supplementary information

**PINE TREE WATER CONTROL DISTRICT
BROWARD COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Pine Tree Water Control District
Broward County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Pine Tree Water Control District, Broward County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 1, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 1, 2020



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Pine Tree Water Control District
Broward County, Florida

We have examined Pine Tree Water Control District, Broward County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Pine Tree Water Control District, Broward County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 1, 2020



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Pine Tree Water Control District
Broward County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Pine Tree Water Control District, Broward County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 1, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 1, 2020, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Pine Tree Water Control District, Broward County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Pine Tree Water Control District, Broward County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 1, 2020

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

4D

From: [Nicole Rothenberg](#)
To: [Christine Hunschofsky](#)
Cc: [Jackie Cocking](#); [Pam Horn](#); [Michelle Lieb](#); [Handfinger, Adam P.](#); [Danielle Stettner](#); bmayersohn@cityofparkland.org
Subject: Country Place Concerns
Date: Sunday, December 8, 2019 1:22:48 PM

Mayor Hunschofsky,

Thank you for taking the time to thoughtfully hear our concerns last week at the Commission meeting. Copied on this email are some of my neighbors. I also appreciate the fact that you have requested a community forum to discuss the Covered Bridge Park development, whether required or not, but in order to hear the concerns of our community. Although I wish this forum would have occurred before the area was cleared, it does show that you want to do what is right and good for the community, not just what is "required or legal." The development of this park is literally in our back yard so a forum such as this seems like the proper thing to do. Also thank you to Vice Mayor Bob Mayersohn for informing the Pine Tree Water District that we would be attending their meeting.

The residents of Country Place have been devastated by the removal of trees and shrubs along the path that runs behind our development and between Bell Parkland. Imagine the feelings you have when a hurricane such as Charley, Frances, Ivan or Wilma rips through a city and you drive through town with tears welling up in your eyes because of the destruction and devastation. That's how we feel every single day for the past year and half in Country Place. We have quietly stood by hoping that nature would take its course and replenish the growth but now that the removal of more vegetation has occurred for the development of the Covered Bridge Park, we have become even more distraught realizing that for years only removal of plants, and not replacement, has occurred in this area.

It appears to me that there are two issues to be addressed, the maintenance of vegetation along the trail and the park development. First the maintenance of the path vegetation - it is my understanding that since the inception of the neighborhood in 1987 the residents have been promised that the city would maintain 3 rows of vegetation in order to provide a privacy screening. In fact that promise was reiterated when the exact same incident occurred in 2004 when Mayor Marks stood in public forum and maintained to keep that promise. I believe he put in writing a note to that effect to residents. What has in fact happened is that in 2006 the city did plant trees and shrubbery to uphold their promise after Hurricane Wilma when they cleared "invasives" but NOT ONCE in the 13 years since that date have any of those trees been maintained or replaced. There has only been removal of vegetation in the claims of removing invasives. This annual removal without replacement has decimated the area, causing the flair of lights, increase of noise, flight of wildlife and general deterioration of a once beautiful wooded shady area - regardless of ownership (City of Parkland, Bell Parkland or Pine Tree Water Control District.) Multiple parties have control of some strip of this land and in what is classic "Who's on First" format, fingers get pointed as to responsibility and nothing gets done resulting in an ugly, unattractive and decimated strip of land. (Please see attached

before and after pictures of the same area.)

As for the Covered Bridge Park clearing, I recall that the Parkland Municipal Code has stringent requirements for landscape buffering to maintain opacity, hide traffic and cover homes and commercial light in order to keep Parkland in a "natural parklike" setting. I also believe that we have restricted areas and that no-one is permitted to remove or excessively trim any landscaping with an any buffer abutting or adjacent to Holmberg Road, Parkside Drive, Riverside Drive, Pine Island Road, Hillsboro Boulevard.. and that no permit will be granted unless the applicant provides a plan signed and sealed by a registered landscape architect in which the plan provides for additional landscaping which will assure that there shall be no decrease in the opacity of the landscaping on the buffer and that the opacity provided for in the landscaping plan shall be comparable to that existing on the buffer at the time the permit is sought. It appears to me that this has not been the case.

While the argument for parking is understood, the hope is that the reasoning for keeping some areas vegetative and accessible only for walking, biking, and horse back riding are imperative to maintain the country feel of Parkland. East Parkland and the country appeal are a large draw to many Parklanders throughout the city, regardless of where they ultimately reside; is it necessary to turn East Parkland into a replica of West Parkland? Now as you enter East Parkland the first thing you encounter is a beautiful shady area with a covered bridge. Do we really want the first thing you encounter to be a parking lot?

There are many dimensions to this development which I look forward to discussing with you at the public forum. Thank you for your concern and look forward to learning the date of the community forum so that these issues may be addressed.

Sincerely,

Nicole Rothenberg
954-675-1012











From: [Handfinger, Adam P.](#)
To: bmayersohn@cityofparkland.org; [Cassel, Kenneth](#)
Cc: MIchelle6931@comcast.net; danielldoesrealestate@gmail.com; pclunder@aol.com; Nic.Rothenberg@gmail.com; [Rachel Locker](#)
Subject: County Place
Attachments: [image001.png](#)

Gentlemen,

Thank you for taking time earlier this week to hear from me and some of my neighbors at Country Place regarding the tree removal behind our homes at Covered Bridge Park. Some of my neighbors are copied on this e-mail.

Attached to this e-mail are some of the “before” and “after” photos from behind our home. The first two are “before” pictures and the three the follow are the “after” photos. I am certain that many of my neighbors have similar photos. I know that they all have similar stories, some of which you have heard. What I will tell you is that there are many more very upset neighbors than those that attended the meeting, and everyone has been looking for an opportunity to voice their concerns and hopefully resolve these issues.

The pictures illustrate that (1) the area was completely decimated, which not only negatively impacted our homes’ values (and BADLY) and the privacy, use and enjoyment of our property, but it destroyed the natural habitat, which was home to some beautiful wildlife—much of which have been displaced; (2) many of the trees removed were NOT invasive, which was defined (per the meeting) as Australian Pines and Brazilian Pepper; and (3) absolutely NOTHING was done to re-populate the area with replacement vegetation.

I have forwarded the “before” photographs to an expert arborist that I have worked with in the past to confirm what seems obvious to me, namely that much more vegetation was removed than what was authorized. In fact, when I asked the engineer who was at the meeting to look at the before photos on my phone and confirm that I am correct regarding the types of vegetation removed, he would not do so. At the time when we all asked why so many non-invasive species were removed, we were all told the same thing—that the other trees had to be removed to get to the invasive species. We don’t believe that to be true, but even if it was, that did not justify the removal of non-invasive vegetation.

That leads me to another very disturbing issue. Who made the decision that these particular invasive species needed to be removed, and were any of the impacted residents or individuals consulted? My understanding of the need to remove invasive species is that they can displace and prevent native plant growth. But, based upon the amount of vegetation in this area, that did not appear to be a problem. I would like to know exactly what necessitated the removal of these invasive species in this, or any other location in Parkland. It was not hurricane prevention or issues with power lines, which was stated at the meeting. Please advise.

In addition to the issues with our properties, the current condition is a life safety hazard. As was discussed at the meeting, there are often times individuals standing on the bank of the canal on the Covered Bridge side fishing, etc. They stand right at the edge of the bank, and are at risk of falling

in. (I've seen people slip and almost fall in several times.) Also, as expressed by some of my neighbors at the meeting, they feel that this also creates a safety concern for their children who are playing alone unattended in their back yards. At least one neighbor now reports an issue with snakes (some poisonous) on their property as a result of the natural habitat being destroyed.

When the work was performed it caused damage to personal property as well, including trees on our own property and PVC piping in the canal that is used for irrigation. A lot of neighbors have stories like this. There are also tree stumps left behind on both sides of the canal.

When I was unable to get answers to some basic questions following the tree removal, we served a Public Record Act Request, per Ch. 119, Florida Statutes. We never received an adequate response. Please let me know where I can obtain all of the documents relating to the following:

1. the maintenance of Covered Bridge Park;
2. approval to remove trees from Covered Bridge Park;
3. tree removal in Covered Bridge Park during the past 5 years, as well as all future plans to remove trees from and around this location;
4. Identity of the company(ies) retained, or to be retained, to perform any work in and around Covered Bridge Park (both maintenance and tree removal) during the past 5 years;
5. plans for any further tree removal in Parkland, generally;
6. any advance written notice provided to residents and impacted individuals of tree removal in or around Covered Bridge Park; and
7. the relationships by and between Inframark, The City of Parkland and the Pine Tree Water Control District.

We also note that a significant amount of trees were recently removed from the front of the park, adjacent to Holmberg Road. Please advise why those trees were removed, and what is going to be done to replenish the area. I also understand that there is a plan to remove even more trees along Holmberg. Is this true and, if so, please advise why and what is planned by way of refurbishment of those areas. This is a concern throughout Parkland, not just Country Place.

Thank you in advance for your cooperation with this matter. My intention is to serve the City of Parkland as well as the Pine Tree Water Control District with another Public Record Act Request for the items requested above. I will be sure to copy you both on that request. Perhaps you can help make sure that it get responded to properly this time.

Thanks in advance.

Adam P. Handfinger, Esq.
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Florida Bar Board Certified Construction Law Specialist





Eighth Order of Business

PINE TREE
Water Control District

Financial Report

May 31, 2020

Prepared by



PINE TREE

Water Control District

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PINE TREE

Water Control District

Financial Statements

(Unaudited)

May 31, 2020

Balance Sheet
May 31, 2020

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 456,768
Assessments Receivable	407
Allow-Doubtful Collections	(71)
Investments:	
Certificates of Deposit - 12 Months	157,132
Certificates of Deposit - 6 Months	410,933
Money Market Account	973,799
TOTAL ASSETS	\$ 1,998,968
<u>LIABILITIES</u>	
Accounts Payable	\$ 8,633
Accrued Expenses	2,135
Accrued Wages Payable	721
Accrued Taxes Payable	257
Payroll Deduction - Misc.	73
AFLAC	13
Deposits	17,500
Deferred Revenue	336
TOTAL LIABILITIES	29,668
<u>FUND BALANCES</u>	
Assigned to:	
Operating Reserves	173,667
Reserves - Equipment	67,000
Reserves - Infrastructure	121,004
Unassigned:	1,607,629
TOTAL FUND BALANCES	\$ 1,969,300
TOTAL LIABILITIES & FUND BALANCES	\$ 1,998,968

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-20 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 4,800	\$ 12,761	265.85%	\$ 206
Other Licenses, Fees & Permits	100	700	700.00%	-
Interest - Tax Collector	-	342	0.00%	-
Special Assmnts- Tax Collector	655,489	630,911	96.25%	9,611
Special Assmnts- Discounts	(26,220)	(22,973)	87.62%	22
Other Miscellaneous Revenues	-	293	0.00%	-
TOTAL REVENUES	634,169	622,034	98.09%	9,839

EXPENDITURES**Administration**

P/R-Board of Supervisors	3,500	1,800	51.43%	-
Payroll-Contract Personnel	13,289	8,861	66.68%	1,107
FICA Taxes	268	138	51.49%	-
ProfServ-Engineering	24,000	-	0.00%	-
ProfServ-Legal Services	12,000	3,675	30.63%	-
ProfServ-Mgmt Consulting Serv	38,520	25,680	66.67%	3,210
Auditing Services	4,000	3,700	92.50%	-
Postage and Freight	300	128	42.67%	5
Printing and Binding	1,200	260	21.67%	-
Legal Advertising	2,000	716	35.80%	-
Misc-Assessmnt Collection Cost	13,110	12,159	92.75%	193
Misc-Contingency	840	137	16.31%	-
Misc-Web Hosting	15,000	3,876	25.84%	1,644
Office Supplies	600	249	41.50%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	128,802	61,554	47.79%	6,159

Field

Payroll-Hourly	95,731	58,354	60.96%	8,024
Payroll-Contract Personnel	34,913	23,277	66.67%	2,909
Payroll - Special Pay	325	1,299	399.69%	-
FICA Taxes	7,348	4,504	61.30%	606
Pension Benefits	10,530	6,280	59.64%	715
Life and Health Insurance	25,210	12,117	48.06%	1,597
Workers' Compensation	5,428	3,204	59.03%	-
Contracts-Culvert Inspection	12,500	12,500	100.00%	-
Contracts-Ditch Bank	19,500	-	0.00%	-
Communication - Teleph - Field	192	125	65.10%	16
Utility - Recharge Water	3,500	-	0.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-20 ACTUAL
Rentals - General	8,306	5,538	66.67%	692
Insurance - General Liability	10,124	9,184	90.72%	-
R&M-General	15,000	11,472	76.48%	698
R&M-Aquatic Weed Control	40,000	28,907	72.27%	-
R&M-Canal Bank Restoration	200,000	950	0.48%	-
R&M-Culvert Cleaning	55,000	-	0.00%	-
Misc-Licenses & Permits	900	388	43.11%	10
Misc-Contingency	5,280	13,805	261.46%	4,860
Op Supplies - General	1,560	265	16.99%	28
Op Supplies - Uniforms	720	362	50.28%	41
Op Supplies - Fuel, Oil	4,800	1,844	38.42%	185
Cap Outlay - Vehicles	9,000	-	0.00%	-
Total Field	565,867	194,375	34.35%	20,381
TOTAL EXPENDITURES	694,669	255,929	36.84%	26,540
Excess (deficiency) of revenues				
Over (under) expenditures	(60,500)	366,105	-605.13%	(16,701)
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	(60,500)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(60,500)	-	0.00%	-
Net change in fund balance	\$ (60,500)	\$ 366,105	-605.13%	\$ (16,701)
FUND BALANCE, BEGINNING (OCT 1, 2019)	1,603,195	1,603,195		
FUND BALANCE, ENDING	\$ 1,542,695	\$ 1,969,300		

PINE TREE

Water Control District

Supporting Schedules

May 31, 2020

PINE TREE

Water Control District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
Trend Report
For the Period Ending May 31, 2020

Account Description	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	TOTAL	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	FY 2020 Projected	Adopted Budget
Revenues														
Interest - Investments	\$ 977	\$ 867	\$ 1,075	\$ 2,080	\$ 5,139	\$ 2,206	\$ 211	\$ 206	\$ 400	\$ 400	\$ 400	\$ 400	\$ 14,361	\$ 4,800
Other Licenses, Fees & Permits	-	-	400	150	150	-	-	-	-	-	-	-	700	100
Interest - Tax Collector	-	-	-	297	-	-	45	-	-	-	-	50	392	-
Special Assmnts- Tax Collector	-	71,709	481,796	13,401	21,729	9,027	23,638	9,611	24,578	-	-	-	655,489	655,489
Special Assmnts- Discounts	-	(2,904)	(19,100)	(400)	(480)	(101)	(11)	22	-	-	-	-	(22,974)	(26,220)
Other Miscellaneous Revenues	-	-	-	293	-	-	-	-	-	-	-	-	293	-
Total Revenues	977	69,672	464,171	15,821	26,538	11,132	23,883	9,839	24,978	400	400	450	648,261	634,169
Expenditures														
Administrative														
P/R-Board of Supervisors	300	-	500	-	500	-	500	-	-	500	500	-	2,800	3,500
Payroll-Contract Personnel	1,112	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	13,289	13,289
FICA Taxes	23	-	38	-	38	-	38	-	-	38	38	-	214	268
ProfServ-Engineering	-	-	-	-	-	-	-	-	-	-	-	21,000	21,000	24,000
ProfServ-Legal Services	928	-	888	-	629	328	902	-	1,000	1,000	1,000	1,000	7,675	12,000
ProfServ-Mgmt Consulting Serv	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	38,520	38,520
Auditing Services	-	-	-	-	-	2,000	1,700	-	-	-	-	-	3,700	4,000
Postage and Freight	9	7	30	10	3	9	59	5	25	25	25	25	230	300
Printing and Binding	49	4	101	8	99	-	-	-	100	100	100	100	661	1,200
Legal Advertising	-	458	136	-	-	-	122	-	-	-	-	1,400	2,116	2,000
Misc-Assessmnt Collection Cost	-	1,376	9,254	260	425	179	473	193	492	-	-	-	12,652	13,110
Misc-Contingency	-	50	87	-	-	-	-	-	-	-	-	703	840	840
Misc-Web Hosting	170	92	92	92	92	92	1,604	1,644	92	92	92	13,913	18,065	15,000
Office Supplies	39	-	-	-	210	-	-	-	50	50	50	50	448	600
Annual District Filing Fee	175	-	-	-	-	-	-	-	-	-	-	-	175	175
Total Administrative	6,015	6,304	15,443	4,687	6,313	6,925	9,715	6,159	6,075	6,121	6,121	42,507	122,384	128,802

PINE TREE

Water Control District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
Trend Report
For the Period Ending May 31, 2020

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	June Budget	July Budget	Aug Budget	Sept Budget	TOTAL	
													FY 2020 Projected	Adopted Budget
Field														
Payroll-Hourly	3,799	6,233	6,966	7,047	6,978	12,330	6,978	8,024	7,978	7,978	7,978	7,978	90,267	95,731
Payroll-Contract Personnel	2,914	2,909	2,909	2,909	2,909	2,909	2,909	2,909	2,909	2,909	2,909	2,909	34,913	34,913
Payroll - Special Pay	-	-	217	-	1,083	-	-	-	-	-	-	-	1,299	325
FICA Taxes	283	470	543	532	610	933	527	606	612	612	612	612	6,952	7,348
Pension Benefits	430	858	592	775	768	817	1,326	715	878	878	878	878	9,793	10,530
Life and Health Insurance	805	1,698	1,606	1,624	1,597	1,597	1,593	1,597	2,100	2,100	2,100	2,100	20,517	25,210
Workers' Compensation	1,175	-	-	1,015	-	-	1,015	-	-	1,357	-	-	4,562	5,428
Contracts-Culvert Inspection	-	-	-	-	12,500	-	-	-	-	-	-	-	12,500	12,500
Contracts-Ditch Bank	-	-	-	-	-	-	-	-	-	-	-	19,500	19,500	19,500
Communication - Teleph - Field	16	16	-	16	31	16	16	16	16	16	16	16	190	192
Utility - Recharge Water	-	-	-	-	-	-	-	-	-	-	-	3,500	3,500	3,500
Rentals - General	694	692	692	692	692	692	692	692	692	692	692	692	8,306	8,306
Insurance - General Liability	9,184	-	-	-	-	-	-	-	-	-	-	-	9,184	10,124
R&M-General	252	695	236	331	8,802	330	126	698	1,250	1,250	1,250	1,250	16,471	15,000
R&M-Aquatic Weed Control	-	21,187	-	-	-	7,720	-	-	-	-	-	18,813	47,720	40,000
R&M-Canal Bank Restoration	-	-	-	950	-	-	-	-	-	-	-	199,050	200,000	200,000
R&M-Culvert Cleaning	-	-	-	-	-	-	-	-	-	-	-	55,000	55,000	55,000
Misc-Licenses & Permits	-	78	-	-	-	300	-	10	-	-	-	822	1,210	900
Misc-Contingency	-	30	-	200	3,450	5,265	-	4,860	-	-	-	1,600	15,405	5,280
Op Supplies - General	-	77	17	25	12	37	69	28	130	130	130	130	785	1,560
Op Supplies - Uniforms	52	41	41	52	41	41	52	41	60	60	60	60	601	720
Op Supplies - Fuel, Oil	204	280	209	286	241	220	221	185	300	300	300	300	3,044	4,800
Cap Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-	9,000	9,000	9,000
Total Field	19,808	35,264	14,028	16,454	39,714	33,207	15,524	20,381	16,924	18,281	16,925	324,210	570,716	565,867
Total Expenditures	25,823	41,568	29,470	21,141	46,026	40,132	25,239	26,540	22,999	24,403	23,046	366,717	693,099	694,669
Excess (deficiency) of revenues														
Over (under) expenditures	\$ (24,846)	\$ 28,104	\$ 434,701	\$ (5,320)	\$ (19,488)	\$ (29,000)	\$ (1,356)	\$ (16,701)	\$ 1,979	\$ (24,003)	\$ (22,646)	\$ (366,267)	(44,838)	(60,500)

**Non-Ad Valorem Special Assessments - Broward County Tax Collector
Monthly Collection Distributions
For the Fiscal Year Ending September 30, 2020**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received
Assessments Levied (1)				\$ 654,320
Allocation %				100%
11/21/19	\$ 67,429	\$ 2,911	\$ 1,376	\$ 71,709
12/09/19	376,245	15,994	7,678	399,917
12/13/19	48,528	2,033	990	51,551
12/27/19	28,670	1,073	585	30,328
01/15/20	12,741	400	260	13,401
02/14/20	20,824	480	425	21,729
03/13/20	8,748	101	179	9,027
04/15/20	23,155	11	473	23,638
05/15/20	9,441	(1)	193	9,611
TOTAL	\$ 595,779	\$ 23,001	\$ 12,159	\$ 630,911
% COLLECTED				96.42%
TOTAL OUTSTANDING				\$ 23,409

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
2017	\$644,944	\$627,140	97.24%
2018	\$644,795	\$621,087	96.32%
2019	\$655,005	\$635,823	97.07%
2020	\$654,320	\$630,911	96.42%

**Assessments collected through May 31st

**Cash and Investment Balances
May 31, 2020**

<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%	\$ 456,768
Certificate of Deposit - 6 months	BankUnited	08/13/20	1.65%	\$410,933 (1)
Certificate of Deposit - 12 months	BankUnited	01/17/21	1.60%	\$157,132 (2)
			Subtotal	<u>\$568,065</u>
Money Market Account	BankUnited		0.25%	973,799 (3)
			Total	<u><u>\$1,998,632</u></u>

NOTES:

- (1) ReInvested in Certificate of Deposit with BankUnited at 1.65% for 6 months starting 02/13/20 and maturing 08/13/20.
- (2) ReInvested in Certificate of Deposit with BankUnited at 1.6% for 12 months starting 01/17/20 and maturing 01/17/21.
- (3) Invested in Money Market Account at Bank United.

Pine Tree WCD

Bank Reconciliation

Bank Account No. 1361 BANKUNITED CHECKING GF
Statement No. 05-20
Statement Date 5/31/2020

G/L Balance (LCY)	456,768.04	Statement Balance	463,885.13
G/L Balance	456,768.04	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	463,885.13
Subtotal	456,768.04	Outstanding Checks	7,117.09
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	456,768.04	Ending Balance	456,768.04
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
9/4/2019		PAYROLL2	Payroll Check - 1541	133.96	0.00	133.96
5/27/2020		PAYROLL2	Payroll Check - 1602	1,164.85	0.00	1,164.85
5/28/2020	Payment	002473	BROWARD COUNTY TAX COLLECTOR	10.00	0.00	10.00
5/28/2020	Payment	002474	FLORIDA FISH FARMS INC	4,860.00	0.00	4,860.00
5/28/2020	Payment	002475	GOREN, CHEROF, DOODY	901.65	0.00	901.65
5/28/2020	Payment	002476	Nextel-Sprint	15.61	0.00	15.61
5/28/2020	Payment	002477	UNIFIRST CORPORATION	31.02	0.00	31.02
Total Outstanding Checks.....				7,117.09		7,117.09

PINE TREE

Water Control District

**Payment Register by Fund
For the Period from 3/1/20 to 5/31/20
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	002443	03/13/20	FLORIDA FISH FARMS INC	24564	TRIPLOID GRASS CARP 10"-12"	Misc-Contingency	549900-53901	\$3,375.00
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	GAS 2/2020	552030-53901	\$240.69
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	SAM'S CLUB-FIELD SUPPLIES 2/2020	552001-53901	\$11.79
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	AMERICAN PUBLIC LIFE GAP INSURANCE 2/2020	523001-53901	\$26.10
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	AFLAC 2/2020	218019	\$89.28
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	NATIONWIDE 401-2/2020 (2 PAYROLLS)	522001-53901	\$418.64
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	NATIONWIDE 457 PAYROLL DEDUCT 2/2020	522001-53901	\$348.88
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	NATIONWIDE 457B EMPLOYER MATCH (2 PAYROLLS)	522001-53901	\$348.88
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	POSTAGE 2/2020	541006-51301	\$2.50
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	WASTE PRO 2/2020	546001-53901	\$295.40
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	MUNICIPAL SAFETY SVCS FORKLIFT TRAINING 2-EE	549059-53901	\$75.00
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	RENT 3/2020	544001-53901	\$692.00
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	CONTRACT HR & PAYROLL SERVICES 3/2020	512019-51301	\$1,107.00
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	CONTRACT SERVICES GF 3/2020	512019-53901	\$2,909.00
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	HEALTH INSURANCE 3/2020	523001-53901	\$1,630.09
001	002444	03/19/20	CSID	2879	REIMBURSEMENT FOR 02/20 AND 03/20	HEALTH INSURANCE HEALTHIEST YOU 3/2020	523001-53901	\$18.00
001	002445	03/19/20	FLORIDA FISH FARMS INC	24575	TRIPLOID GRASS CARP	Misc-Contingency	549900-53901	\$5,265.00
001	002446	03/19/20	GOREN, CHEROF, DOODY	30290	GENERAL MATTERS 02/20	ProfServ-Legal Services	531023-51401	\$629.00
001	002447	03/19/20	GRAU & ASSOCIATES	19248	AUDIT FYE 09/30/19	Auditing Services	532002-51301	\$2,000.00
001	002448	03/19/20	INFRAMARK, LLC	49777	03/20 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,210.00
001	002448	03/19/20	INFRAMARK, LLC	49777	03/20 MANAGEMENT FEES	Postage and Freight	541006-51301	\$8.50
001	002448	03/19/20	INFRAMARK, LLC	49777	03/20 MANAGEMENT FEES	Misc-Webhosting	549915-51301	\$91.67
001	002449	03/19/20	Nextel-Sprint	377901267-150	ACCT# 377901267 02/09-20-03/08/20	Communication - Teleph - Field	541005-53901	\$31.42
001	002450	03/19/20	PEP BOYS AUTO #292	02921041667	SINGLE LID FULL SIZE DEEP TOOL BOX	Misc-Contingency	549900-53901	\$200.00
001	002451	03/19/20	SPRAYER DEPOT	IN389407	HYDRAULIC SPRAYER 100 GAL TANK	R&M-General	546001-53901	\$8,300.00
001	002452	03/19/20	UNIFIRST CORPORATION	919 194443	UNIFORMS 03/04/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002452	03/19/20	UNIFIRST CORPORATION	919 1941649	UNIFORMS 02/19/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002452	03/19/20	UNIFIRST CORPORATION	919 1943038	UNIFORMS 02/26/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002452	03/19/20	UNIFIRST CORPORATION	919 1945827	UNIFORMS 03/11/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002453	03/19/20	UNIVERSITY OF FLORIDA LEADERSHIP &	2001-12069	AQUATIC WEED CONTROL SEMINAR MAY 2020	Misc-Licenses & Permits	549066-53901	\$300.00
001	002455	03/25/20	UNIFIRST CORPORATION	919 1947228	UNIFORMS 03/18/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002456	04/02/20	PEP BOYS AUTO #292	02921043790	WINCH W/STRAP, LATITUDE WR	R&M-General	546001-53901	\$67.91
001	002457	04/02/20	PREFERRED GOVERNMENTAL INSURANCE	COM#61206-2-04/2020	AGREEMENT# WCFL100644059 19-12	Workers' Compensation	524001-53901	\$1,014.50
001	002458	04/08/20	GOREN, CHEROF, DOODY	306	GENERAL MATTERS 03/20	ProfServ-Legal Services	531023-51401	\$291.15
001	002459	04/08/20	NUTRIEN AG SOLUTIONS	41349895	MISC CHEMICALS	R&M-Aquatic Weed Control	546007-53901	\$7,720.00
001	002460	04/08/20	UNIFIRST CORPORATION	919 1948631	UNIFORMS 03/25/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002460	04/08/20	UNIFIRST CORPORATION	919 1950023	UNIFORMS 04/01/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002461	04/16/20	GRAU & ASSOCIATES	19414	AUDIT FYE 09/30/19	Auditing Services	532002-51301	\$1,700.00
001	002462	04/16/20	INFRAMARK, LLC	50666	04/20 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,210.00
001	002462	04/16/20	INFRAMARK, LLC	50666	04/20 MANAGEMENT FEES	Postage and Freight	541006-51301	\$15.70
001	002462	04/16/20	INFRAMARK, LLC	50666	04/20 MANAGEMENT FEES	Misc-Webhosting	549915-51301	\$91.67
001	002463	04/16/20	UNIFIRST CORPORATION	919	UNIFORMS 10/23/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002463	04/16/20	UNIFIRST CORPORATION	919 1934651	UNIFORMS 01/15/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002463	04/16/20	UNIFIRST CORPORATION	919 1930533	UNIFORMS 12/25/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002463	04/16/20	UNIFIRST CORPORATION	919 1920900	UNIFORMS 11/06/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002463	04/16/20	UNIFIRST CORPORATION	919 1951411	UNIFORMS 04/08/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002464	04/23/20	UNIFIRST CORPORATION	919 1952784	UNIFORMS 04/15/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002465	04/30/20	Nextel-Sprint	377901267-151	ACCT# 377901267 03/09-20-04/08/20	Communication - Teleph - Field	541005-53901	\$15.61
001	002466	04/30/20	UNIFIRST CORPORATION	919 1954173	UNIFORMS 04/22/20	Op Supplies - Uniforms	552028-51301	\$10.34
001	002467	05/06/20	UNIFIRST CORPORATION	919 1955571	UNIFORMS 04/29/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	GASOLINE 3/2020	552030-53901	\$219.97
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	SAMS CLUB 3/2020	552001-53901	\$36.70
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	AMERICAN PUBLIC LIFE GAP INS 3/2020 (2 PAYROLLS)	523001-53901	\$17.40
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	AFLAC 3/2020	218019	\$89.28
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	NATIONWIDE 401 3/2020 (3 PAYROLLS)	522001-53901	\$623.61

PINE TREE

Water Control District

**Payment Register by Fund
For the Period from 3/1/20 to 5/31/20
(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	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	NATIONWIDE 457 B 3/2020 PAYROLL DEDUCT (3)	522001-53901	\$460.68
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	NATIONWIDE 457B 3/2020 EMPLOYER MATCH	522001-53901	\$348.88
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	WASTE PRO 3/2020	546001-53901	\$262.47
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	4/2020 RENT	544001-53901	\$692.00
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	CONTRACT HR & PAYROLL SERVICE 4/2020	512019-51301	\$1,107.00
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	CONTRACT SERVICE GF 4/2020	512019-53901	\$2,909.00
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	HEALTH INSURANCE 4/2020	523001-53901	\$1,630.09
001	002468	05/07/20	CSID	2892	REIMB FOR 03/20 AND 04/20	HEALTH INSURANCE 4/2020	523001-53901	\$18.00
001	002469	05/07/20	FEDEX	6-990-74353	SERVICE FOR 04/15/20	Postage and Freight	541006-51301	\$42.84
001	002470	05/07/20	GOREN, CHEROF, DOODY	28844	GENERAL MATTERS 11/19	ProfServ-Legal Services	531023-51401	\$37.00
001	002471	05/07/20	INNERSYNC STUDIO	18440	ADA COMPLIANT WEBSITE/HISTORICAL DOCS 04/20	Misc-Webhosting	549915-51301	\$1,512.30
001	002471	05/07/20	INNERSYNC STUDIO	18441	WEBSITE SERVICES 05/01/20-04/30/21	Misc-Webhosting	549915-51301	\$1,552.50
001	002472	05/21/20	SUN-SENTINEL	019631622000	NOTICE OF PUBLIC MEETING 04/02/20	Legal Advertising	548002-51301	\$121.85
001	002473	05/28/20	BROWARD COUNTY TAX COLLECTOR	87944347	FL7012ME TAG RENEWAL FY20	Misc-Licenses & Permits	549066-53901	\$5.00
001	002473	05/28/20	BROWARD COUNTY TAX COLLECTOR	80650849	FL2731LF TAG RENEWAL FY20	Misc-Licenses & Permits	549066-53901	\$5.00
001	002474	05/28/20	FLORIDA FISH FARMS INC	24619	TRIPLD GRASS CARP 10"-12"	Misc-Contingency	549900-53901	\$4,860.00
001	002475	05/28/20	GOREN, CHEROF, DOODY	31216	GENERAL MATTERS 04/20	ProfServ-Legal Services	531023-51401	\$901.65
001	002476	05/28/20	Nextel-Sprint	377901267-152	ACCT# 377901267 04/09/20-05/08/20	Communication - Teleph - Field	541005-53901	\$15.61
001	002477	05/28/20	UNIFIRST CORPORATION	919 1956956	UNIFORMS 05/06/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002477	05/28/20	UNIFIRST CORPORATION	919 1958391	UNIFORMS 05/13/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002477	05/28/20	UNIFIRST CORPORATION	919 1959836	UNIFORMS 05/20/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	DD109	05/28/20	INFRAMARK, LLC	51501	05/20 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,210.00
001	DD109	05/28/20	INFRAMARK, LLC	51501	05/20 MANAGEMENT FEES	Postage and Freight	541006-51301	\$4.50
001	DD109	05/28/20	INFRAMARK, LLC	51501	05/20 MANAGEMENT FEES	Misc-Webhosting	549915-51301	\$91.67
Fund Total								\$66,711.50

Total Checks Paid	\$66,711.50
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