

**PINE TREE WATER  
CONTROL DISTRICT**

**APRIL 2, 2020**

**AGENDA PACKAGE**



## Pine Tree Water Control District

March 26, 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, April 2, 2020 at 6:00 p.m. at the Parkland City Hall, 6600 North University Drive, Parkland, Florida. **Due to the changing environment associated with COVID-19, future meetings may be cancelled or locations changed. Please refer to the District's Website.** Following is the advance agenda for this meeting:

1. **Roll Call**
2. **Audience Comments**
3. **Approval of Minutes of the February 6, 2020 Meeting**
4. **District Manager's Report**
  - A. Presentation of the Fiscal Year 2021 Annual Operating Budget
  - B. Consideration of Resolution 2020-01, Approving the Budget and Setting A Public Hearing
5. **Attorney's Report**
6. **Engineer's Report**
7. **Supervisor's Requests**
8. **Approval of Financials Dated February 2020 and Check Registers**
9. **Adjournment**

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

Sincerely,

*Kenneth Cassel*

Kenneth Cassel/ab  
Inframark, Infrastructure Management Services

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

## **Third Order of Business**

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

A meeting of the Board of Supervisors of the Pine Tree Water Control District was held on Thursday, February 6, 2020 at 6:02 p.m. at the Parkland City Hall, 6600 N. University Drive, Parkland, FL.

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
Bryan Sherman	District Counsel
Warren Craven	District Engineer
Shawn Frankenhauser	Field Manager

*The following is a summary of the minutes and actions taken during the February 6, 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**

- Let the record show residents of the Pine Tree Water Control District were present. In the canal behind them, near North Springs Improvement District, North Springs is taking a position of cutting the irrigation lines and filling them with foam so they cannot be used and because they don't want them to pull water out of North Springs Canals. Mr. Cassel will reach out to North Springs Improvement District and report back to the Board as to what the rationale or reasoning is.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of December 5, 2019**

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

On MOTION by Mr. Vaughan seconded by Mr. Eckler with all in favor the minutes of December 5, 2019 were approved.

**FOURTH ORDER OF BUSINESS**

**District Manager’s Report**

**A. Employee Adjustment (One-Time)**

- As a token of appreciation, the Board requested a one-time \$500 payout be made to the two staff members.

On MOTION by Mr. Eckler seconded by Mr. Mayersohn with all in favor giving a one-time \$500 bonus to staff was approved.

**FIFTH ORDER OF BUSINESS**

**Discussion and Consideration of the ADA Website Compliance Proposals**

- Discussion ensued regarding two proposals presented by Mr. Cassel regarding ADA website compliance, one from Campus Suite and the other V Tech Global.

On MOTION by Mr. Eckler seconded by Mr. Mayersohn with all in favor, after the attorney verifies indemnification, the proposal from Campus Suite in the amount of \$3,064.30 was approved.

**SIXTH ORDER OF BUSINESS**

**Discussion and Consideration of Purchase Spray Rig**

- Mr. Frankenhauser presented two proposals for the purchase of a John Deere Sprayer which were discussed.
- The average useful life of these units is 10 years and 2007 was the last time one was purchased.
- This item was budgeted under equipment repair and replacement.

On MOTION by Mr. Eckler seconded by Mr. Mayersohn with all in favor the proposal from Sprayer Depot for the John Deere Sprayer in the amount of \$8,300 was approved.

**SEVENTH ORDER OF BUSINESS**

**Attorney's Report**

Mr. Sherman discussed the Coral Creek HOA:

- The lawsuit has been filed by Broward County and they are waiting to hear back from the attorney.
- The Board expressed several concerns with the upcoming hurricane season and the potential for other problems and damages to occur as a result of the inaction.
- Mr. Cassel suggested Mr. Sherman send another letter to the County and copy the District Commissioner. Mr. Sherman will discuss with Mr. Doody and relay the concerns to the County.

**EIGHTH ORDER OF BUSINESS**

**Engineer's Report**

- Mr. Craven discussed the following:
  - The increase of time being spent on projects for Pine Tree Estates and the City, which effects cost recovery. Therefore, the fee structure is being adjusted to more accurately reflect the costs and will be brought to the next meeting for review.
  - At year-end, Mr. Craven and Mr. Frankenhauser surveyed the Sawgrass Canal, as this is the next area on the clearing project. In doing so, several encroachments were identified, which we are working on with the city to determine whether they were permitted and if not, what we do about it. Mr. Frankenhauser has had a few conversations with the City Engineer which Mr. Craven has not been involved in.
  - Mr. Frankenhauser provide a brief overview of the discussion had with Ms. Michael. The Districts policy on the recreational use of waterways and how they handle signage and people with canoes, kayaks, boats, and fishing, as the waterways are not for recreational use, they are for storm water drainage was discussed. Mr. Sherman will research signage, how the District is best protected, and report back to the Board. Further discussion ensued on this matter.
  - Mr. Craven further discussed, the documentation from the HOA which proves the authorization to clear trees within the drainage easement of the homeowner's association and the management company will be sent to the Board.

- Mr. Frankenhauser discussed the meeting regarding Passive Park which is in between where the covered bridge and is the exit and/or entrance to Bell Parkland. Discussion was had regarding the concerns related to the clearing of the opaque border and the installation of a parking lot.

**NINTH ORDER OF BUSINESS**

**Supervisor’s Requests**

- An executed copy of the license agreement for the FDOT contractor to access and construct the driveways will be sent to the City Engineer. Mr. Frankenhauser will follow-up on the exemption letter for the joint project with the City and State.
- A reminder to send a letter to the City regarding the storm water and a letter to the City of Coral Springs regarding encroachments and easements.

**TENTH ORDER OF BUSINESS**

**Approval of Financials Dated December 2019 and Check Registers**

On MOTION by Ms. Benckenstein seconded by Mr. Vaughan with all in favor the financials, dated December 2019 and check registers were approved.

**ELEVENTH 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 at approximately 6:45 p.m.

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Kenneth Cassel, Secretary

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Paul Brewer, Chairman

## **Fourth Order of Business**



**4A**

**PINE TREE**  
Water Control District

***Annual Operating Budget***  
**Fiscal Year 2021**

Version 1 - Proposed Budget  
(Printed on 03/25/20 3:45pm)

Prepared by:



**PINE TREE**

Water Control District

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**PINE TREE**

Water Control District

**Operating Budget**

Fiscal Year 2021

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2021 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU FEB 2020	MAR - SEP 2020	PROJECTED FY 2020	BUDGET FY 2021
<b>REVENUES</b>							
Interest - Investments	\$ 11,395	\$ 25,565	\$ 4,800	\$ 10,138	\$ 2,800	\$ 12,938	\$ 4,800
Other Licenses, Fees & Permits	1,800	3,500	100	700	-	700	100
Interest - Tax Collector	321	539	-	297	50	347	-
Special Assmnts- Tax Collector	644,795	654,669	655,489	588,635	66,854	655,489	655,489
Special Assmnts- Delinquent	59	16	-	-	-	-	-
Special Assmnts- Discounts	(21,697)	(22,324)	(26,220)	(22,884)	(429)	(23,313)	(26,220)
Other Miscellaneous Revenues	41	-	-	293	-	293	-
<b>TOTAL REVENUES</b>	<b>636,714</b>	<b>661,965</b>	<b>634,169</b>	<b>577,179</b>	<b>69,275</b>	<b>646,454</b>	<b>634,169</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	3,000	2,800	3,500	1,300	2,000	3,300	3,500
Payroll-Contract Personnel	12,526	12,902	13,289	5,540	7,749	13,289	13,689
FICA Taxes	230	214	268	99	153	252	268
ProfServ-Engineering	4,685	-	24,000	-	21,000	21,000	21,000
ProfServ-Legal Services	5,798	4,383	12,000	2,445	7,000	9,445	12,000
ProfServ-Mgmt Consulting Serv	36,310	37,398	38,520	16,050	22,470	38,520	39,675
Auditing Services	3,600	3,700	4,000	-	4,000	4,000	4,000
Postage and Freight	268	173	300	57	175	232	300
Printing and Binding	308	441	1,200	260	700	960	1,200
Legal Advertising	730	258	2,000	594	1,400	1,994	2,000
Misc-Assessmnt Collection Cost	12,463	12,647	13,110	11,315	1,337	12,652	13,110
Misc-Contingency	4,422	1,129	840	137	703	840	840
Misc-Web Hosting	1,000	1,100	15,000	537	14,463	15,000	15,000
Office Supplies	270	231	600	249	350	599	600
Annual District Filing Fee	175	175	175	175	-	175	175
<b>Total Administrative</b>	<b>85,785</b>	<b>77,551</b>	<b>128,802</b>	<b>38,758</b>	<b>83,500</b>	<b>122,258</b>	<b>127,357</b>
<i>Field</i>							
Payroll-Hourly	89,930	85,098	95,731	31,023	55,846	86,869	95,730
Payroll-Contract Personnel	32,909	33,896	34,913	14,550	20,363	34,913	35,961
Payroll - Special Pay	325	325	325	1,299	-	1,299	325
FICA Taxes	6,884	6,501	7,348	2,438	4,284	6,722	7,348
Pension Benefits	9,760	8,641	10,530	3,423	6,146	9,569	10,530
Life and Health Insurance	23,038	19,212	25,210	7,330	14,700	22,030	25,200
Workers' Compensation	4,608	4,759	5,428	2,189	2,714	4,903	5,428
Contracts-Culvert Inspection	12,500	-	12,500	12,500	-	12,500	12,500
Contracts-Ditch Bank	-	-	19,500	-	19,500	19,500	19,500
Communication - Teleph - Field	161	188	192	79	111	190	192

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2021 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU FEB 2020	MAR - SEP 2020	PROJECTED FY 2020	BUDGET FY 2021
Utility - Recharge Water	-	-	3,500	-	3,500	3,500	3,500
Rentals - General	7,829	8,064	8,306	3,462	4,844	8,306	8,556
Insurance - General Liability	9,414	9,204	10,124	9,184	-	9,184	10,102
R&M-General	4,805	7,500	15,000	10,317	8,750	19,067	15,000
R&M-Aquatic Weed Control	29,282	8,816	40,000	21,187	18,813	40,000	40,000
R&M-Canal Bank Restoration	223	-	200,000	950	199,050	200,000	200,000
R&M-Culvert Cleaning	-	-	55,000	-	55,000	55,000	55,000
Misc-Licenses & Permits	170	586	900	78	822	900	900
Misc-Hurricane Expense	270,000	-	-	-	-	-	-
Misc-Contingency	1,499	679	5,280	3,680	1,600	5,280	5,460
Op Supplies - General	1,040	273	1,560	131	910	1,041	1,560
Op Supplies - Uniforms	670	613	720	227	420	647	720
Op Supplies - Fuel, Oil	3,710	3,434	4,800	1,218	2,100	3,318	4,800
Cap Outlay - Vehicles	-	5,600	9,000	-	9,000	9,000	9,000
<b>Total Field</b>	<b>508,757</b>	<b>203,389</b>	<b>565,867</b>	<b>125,265</b>	<b>428,473</b>	<b>553,736</b>	<b>567,312</b>
<b>TOTAL EXPENDITURES</b>	<b>594,542</b>	<b>280,940</b>	<b>694,669</b>	<b>164,023</b>	<b>511,973</b>	<b>675,993</b>	<b>694,669</b>
Excess (deficiency) of revenues							
Over (under) expenditures	42,172	381,025	(60,500)	413,156	(442,698)	(29,539)	(60,500)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	(60,500)	-	-	-	(60,500)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(60,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(60,500)</b>
Net change in fund balance	42,172	381,025	(60,500)	413,156	(442,698)	(29,539)	(60,500)
<b>FUND BALANCE, BEGINNING</b>	<b>1,179,998</b>	<b>1,222,170</b>	<b>1,603,195</b>	<b>1,603,195</b>	<b>-</b>	<b>1,603,195</b>	<b>1,573,656</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,222,170</b>	<b>\$ 1,603,195</b>	<b>\$ 1,542,695</b>	<b>\$ 2,016,351</b>	<b>\$ (442,698)</b>	<b>\$ 1,573,656</b>	<b>\$ 1,513,156</b>

**Exhibit "A"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 1,573,656
Net Change in Fund Balance - Fiscal Year 2021	(60,500)
Reserves - Fiscal Year 2021 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2021</b>	<b>1,513,156</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	173,667	(1)
Reserves - Equipment (Prior Years)	67,000	(2)
Reserves - Infrastructure* (Prior Years)	121,004	(2)
Subtotal	<u>361,671</u>	
<b>Total Allocation of Available Funds</b>	<b>361,671</b>	

<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 1,151,485</u></b>
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**Notes**

(1) Represents approximately 3 months of operating expenditures

(2) Represents reserves from prior years

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

**Budget Narrative**  
Fiscal Year 2021

**REVENUES**

**Interest-Investments**

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

**Permit and Review Fees**

The District receives revenue from permits and reviews.

**Special Assessments-Tax Collector**

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

**Special Assessments-Discounts**

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

**EXPENDITURES**

**Administrative**

**P/R - Board of Supervisors**

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

**P/R - Contract Personnel**

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

**Professional Services-Engineering**

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

**Professional Services-Legal Services**

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

**Professional Services-Management Consulting Services**

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



**Budget Narrative**  
Fiscal Year 2021

**EXPENDITURES**

**Administrative** (continued)

**Auditing Services**

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

**Postage and Freight**

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

**Printing and Binding**

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

**Legal Advertising**

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

**Miscellaneous-Assessment Collection Costs**

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

**Miscellaneous-Contingency**

This represents administrative budget for unforeseen expenditures.

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

**Miscellaneous-Web Hosting**

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

**Office Supplies**

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

**Annual District Filing Fee**

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

**Budget Narrative**  
Fiscal Year 2021

**EXPENDITURES**

**Field**

**Payroll - Hourly**

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

**Payroll – Contract Personnel**

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

**Payroll - Special Pay**

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

**FICA Taxes**

Payroll taxes for the Field personnel.

**Pension Benefits**

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

**Life and Health Insurance**

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

**Workers' Compensation**

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

**Contracts - Culvert Inspection**

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

**Contracts – Ditch Bank**

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

**Communication – Telephone - Field**

The District provides Nextel telephones for all field employees.

**Utility - Recharge Water**

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

**Rentals - General**

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

**Insurance – General Liability**

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

**Budget Narrative**  
Fiscal Year 2021

**EXPENDITURES**

**Field** (continued)

**R&M – General**

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

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

**R&M – Aquatic Weed Control**

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

**R&M – Canal Bank Restoration**

This is for the canal bank restoration project.

**R&M – Culvert Cleaning**

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

**Licenses & Permits**

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

**Contingency**

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

**Operating Supplies – General**

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

**Operating Supplies – Uniforms**

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

**Operating Supplies – Fuel/Oil**

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

**Capital Outlay - Vehicles**

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

**PINE TREE**

Water Control District

**Supporting Budget Schedule**

Fiscal Year 2021

**Comparison of Assessment Rates  
Fiscal Year 2021 vs. Fiscal Year 2020**

	<b>FY 2021</b>	<b>FY 2020</b>
<b>Net Tax Levy</b>	\$ 616,159.00	\$ 616,159.00
<b>Add: Discounts/Collections at 6%</b>	<u>39,330.00</u>	<u>39,330.00</u>
<b>Total Tax Levy</b>	\$ 655,489.00	\$ 655,489.00
<b>Taxable Units</b>	2,124.04	2,124.04
<b>Assessment Per Unit</b>	\$ 308.60	\$ 308.60

**4B**

**RESOLUTION 2020-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
PINE TREE WATER CONTROL DISTRICT APPROVING THE  
TENTATIVE BUDGET FOR FISCAL YEAR 2021 AND SETTING  
A PUBLIC HEARING THEREON PURSUANT TO FLORIDA  
LAW**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board a tentative general fund budget for Fiscal Year 2021; a copy of which is attached hereto, and

WHEREAS, the Board of Supervisors has considered said tentative budget and desires to set the required public hearing thereon;

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

1. The budget tentative by the District Manager for Fiscal Year 2021 is hereby approved as the basis for conducting a public hearing to adopt said budget.

2. A public hearing on the final budget is hereby declared and set for the following date, hour and place:

Date: August 6, 2020

Hour: 6:00 p.m.

Place: Parkland City Hall  
6600 North University Drive  
Parkland, Florida

Notice of this public hearing shall be published in the manner prescribed in Florida Law.

**Adopted this 2<sup>nd</sup> day of April 2020**

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Paul Brewer  
President

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Kenneth Cassel  
Assistant Secretary

# **Eighth Order of Business**



**PINE TREE**

Water Control District

*Financial Report*

*February 29, 2020*

**Prepared by**



**PINE TREE**

Water Control District

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**PINE TREE**

Water Control District

**Financial Statements**

(Unaudited)

**February 29, 2020**

**Balance Sheet**  
February 29, 2020

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>	
Cash - Checking Account	\$ 509,023
Assessments Receivable	407
Allow-Doubtful Collections	(71)
Interest/Dividend Receivables	1,368
Investments:	
Certificates of Deposit - 12 Months	261,299
Money Market Account	865,641
<b>TOTAL ASSETS</b>	<b>\$ 2,048,600</b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ 12,556
Accrued Expenses	1,857
Deposits	17,500
Deferred Revenue	336
<b>TOTAL LIABILITIES</b>	<b>32,249</b>
<b><u>FUND BALANCES</u></b>	
<i>Fund Balances</i>	
<b>Assigned to:</b>	
Operating Reserves	173,667
Reserves - Equipment	67,000
Reserves - Infrastructure	121,004
<b>Unassigned:</b>	1,654,680
<b>TOTAL FUND BALANCES</b>	<b>\$ 2,016,351</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 2,048,600</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 29, 2020

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b><u>REVENUES</u></b>					
Interest - Investments	\$ 4,800	\$ 2,000	\$ 10,138	\$ 8,138	211.21%
Other Licenses, Fees & Permits	100	100	700	600	700.00%
Interest - Tax Collector	-	-	297	297	0.00%
Special Assmnts- Tax Collector	655,489	608,443	588,635	(19,808)	89.80%
Special Assmnts- Discounts	(26,220)	(25,910)	(22,884)	3,026	87.28%
Other Miscellaneous Revenues	-	-	293	293	0.00%
<b>TOTAL REVENUES</b>	<b>634,169</b>	<b>584,633</b>	<b>577,179</b>	<b>(7,454)</b>	<b>91.01%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Administration</u></b>					
P/R-Board of Supervisors	3,500	1,500	1,300	200	37.14%
Payroll-Contract Personnel	13,289	5,537	5,540	(3)	41.69%
FICA Taxes	268	115	99	16	36.94%
ProfServ-Engineering	24,000	-	-	-	0.00%
ProfServ-Legal Services	12,000	2,445	2,445	-	20.38%
ProfServ-Mgmt Consulting Serv	38,520	16,050	16,050	-	41.67%
Auditing Services	4,000	-	-	-	0.00%
Postage and Freight	300	125	57	68	19.00%
Printing and Binding	1,200	500	260	240	21.67%
Legal Advertising	2,000	833	594	239	29.70%
Misc-Assessmnt Collection Cost	13,110	12,169	11,315	854	86.31%
Misc-Contingency	840	137	137	-	16.31%
Misc-Web Hosting	15,000	537	537	-	3.58%
Office Supplies	600	249	249	-	41.50%
Annual District Filing Fee	175	175	175	-	100.00%
<b>Total Administration</b>	<b>128,802</b>	<b>40,372</b>	<b>38,758</b>	<b>1,614</b>	<b>30.09%</b>
<b><u>Field</u></b>					
Payroll-Hourly	95,731	39,888	31,023	8,865	32.41%
Payroll-Contract Personnel	34,913	14,547	14,550	(3)	41.68%
Payroll-Special Pay	325	325	1,299	(974)	399.69%
FICA Taxes	7,348	3,062	2,438	624	33.18%
Pension Benefits	10,530	4,388	3,423	965	32.51%
Life and Health Insurance	25,210	10,504	7,330	3,174	29.08%
Workers' Compensation	5,428	2,714	2,189	525	40.33%
Contracts-Culvert Inspection	12,500	12,500	12,500	-	100.00%
Contracts-Ditch Bank	19,500	-	-	-	0.00%
Communication - Teleph - Field	192	79	79	-	41.15%
Utility - Recharge Water	3,500	-	-	-	0.00%
Rentals - General	8,306	3,461	3,462	(1)	41.68%

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 29, 2020

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>
Insurance - General Liability	10,124	10,124	9,184	940	90.72%
R&M-General	15,000	10,317	10,317	-	68.78%
R&M-Aquatic Weed Control	40,000	21,187	21,187	-	52.97%
R&M-Canal Bank Restoration	200,000	950	950	-	0.48%
R&M-Culvert Cleaning	55,000	-	-	-	0.00%
Misc-Licenses & Permits	900	78	78	-	8.67%
Misc-Contingency	5,280	3,680	3,680	-	69.70%
Op Supplies - General	1,560	650	131	519	8.40%
Op Supplies - Uniforms	720	300	227	73	31.53%
Op Supplies - Fuel, Oil	4,800	2,000	1,218	782	25.38%
Cap Outlay - Vehicles	9,000	-	-	-	0.00%
<b>Total Field</b>	<b>565,867</b>	<b>140,754</b>	<b>125,265</b>	<b>15,489</b>	<b>22.14%</b>
<b>TOTAL EXPENDITURES</b>	<b>694,669</b>	<b>181,126</b>	<b>164,023</b>	<b>17,103</b>	<b>23.61%</b>
Excess (deficiency) of revenues Over (under) expenditures	(60,500)	403,507	413,156	9,649	-682.90%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Contribution to (Use of) Fund Balance	(60,500)	-	-	-	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(60,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Net change in fund balance	\$ (60,500)	\$ 403,507	\$ 413,156	\$ 9,649	-682.90%
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>1,603,195</b>	<b>1,603,195</b>	<b>1,603,195</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,542,695</b>	<b>\$ 2,006,702</b>	<b>\$ 2,016,351</b>		

**PINE TREE**

Water Control District

Supporting Schedules

February 29, 2020

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
*Trend Report*  
 For the Period Ending February 29, 2020

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Budget	Apr Budget	May Budget	June Budget	July Budget	Aug Budget	Sept Budget	TOTAL		
													FY 2020 Projected	Adopted Budget	
<b>Revenues</b>															
Interest - Investments	\$ 977	\$ 867	\$ 1,075	\$ 2,080	\$ 5,139	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 12,938	\$ 4,800
Other Licenses, Fees & Permits	-	-	400	150	150	-	-	-	-	-	-	-	-	700	100
Interest - Tax Collector	-	-	-	297	-	-	-	-	-	-	-	-	50	347	-
Special Assmnts- Tax Collector	-	71,709	481,796	13,401	21,729	42,925	23,929	-	-	-	-	-	-	655,489	655,489
Special Assmnts- Discounts	-	(2,904)	(19,100)	(400)	(480)	(429)	-	-	-	-	-	-	-	(23,313)	(26,220)
Other Miscellaneous Revenues	-	-	-	293	-	-	-	-	-	-	-	-	-	293	-
<b>Total Revenues</b>	<b>977</b>	<b>69,672</b>	<b>464,171</b>	<b>15,821</b>	<b>26,538</b>	<b>42,896</b>	<b>24,329</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>450</b>	<b>450</b>	<b>646,454</b>	<b>634,169</b>
<b>Expenditures</b>															
<b>Administrative</b>															
P/R-Board of Supervisors	300	-	500	-	500	-	500	500	500	-	500	-	-	3,300	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	1,107	13,289	13,289
FICA Taxes	23	-	38	-	38	-	38	38	38	-	38	-	-	252	268
ProfServ-Engineering	-	-	-	-	-	-	-	-	-	-	-	21,000	-	21,000	24,000
ProfServ-Legal Services	928	-	888	-	629	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	9,445	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	3,210	38,520	38,520
Auditing Services	-	-	-	-	-	-	-	4,000	-	-	-	-	-	4,000	4,000
Postage and Freight	9	7	30	10	3	25	25	25	25	25	25	25	25	232	300
Printing and Binding	49	4	101	8	99	100	100	100	100	100	100	100	100	961	1,200
Legal Advertising	-	458	136	-	-	-	-	-	-	-	-	1,400	-	1,994	2,000
Misc-Assesmnt Collection Cost	-	1,376	9,254	260	425	859	479	-	-	-	-	-	-	12,652	13,110
Misc-Contingency	-	50	87	-	-	-	-	-	-	-	-	703	-	840	840
Misc-Web Hosting	170	92	92	92	92	92	92	92	92	92	92	13,913	-	15,000	15,000
Office Supplies	39	-	-	-	210	50	50	50	50	50	50	50	50	598	600
Annual District Filing Fee	175	-	-	-	-	-	-	-	-	-	-	-	-	175	175
<b>Total Administrative</b>	<b>6,015</b>	<b>6,304</b>	<b>15,443</b>	<b>4,687</b>	<b>6,313</b>	<b>6,442</b>	<b>6,601</b>	<b>10,122</b>	<b>6,121</b>	<b>5,583</b>	<b>6,121</b>	<b>42,507</b>	<b>42,507</b>	<b>122,258</b>	<b>128,802</b>



**Statement of Revenues, Expenditures and Changes in Fund Balances**

*Trend Report  
For the Period Ending February 29, 2020*

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Budget	Apr Budget	May Budget	June Budget	July Budget	Aug Budget	Sept Budget	FY 2020 Projected	TOTAL		
														Adopted Budget	Adopted Budget	
<b>Field</b>																
Payroll-Hourly	3,799	6,233	6,966	7,047	6,978	7,978	7,978	7,978	7,978	7,978	7,978	7,978	86,869	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	612	612	612	612	612	612	612	6,722	7,348		
Pension Benefits	430	858	592	775	768	878	878	878	878	878	878	878	9,569	10,530		
Life and Health Insurance	805	1,698	1,606	1,624	1,597	2,100	2,100	2,100	2,100	2,100	2,100	2,100	22,030	25,210		
Workers' Compensation	1,175	-	-	1,015	-	1,357	-	-	-	1,357	-	-	4,904	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		
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	1,250	1,250	1,250	1,250	1,250	1,250	1,250	19,067	15,000		
R&M-Aquatic Weed Control	-	21,187	-	-	-	-	-	-	-	-	-	-	18,813	40,000		
R&M-Canal Bank Restoration	-	-	-	950	-	-	-	-	-	-	-	-	199,050	200,000		
R&M-Culvert Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	55,000	55,000		
Misc-Licenses & Permits	-	78	-	-	-	-	-	-	-	-	-	822	900	900		
Misc-Contingency	-	30	-	200	3,450	-	-	-	-	-	-	1,600	5,280	5,280		
Op Supplies - General	-	77	17	25	12	130	130	130	130	130	130	130	1,041	1,560		
Op Supplies - Uniforms	52	41	41	52	41	60	60	60	60	60	60	60	647	720		
Op Supplies - Fuel, Oil	204	280	209	286	241	300	300	300	300	300	300	300	3,318	4,800		
Cap Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-	9,000	9,000	9,000		
<b>Total Field</b>	<b>19,808</b>	<b>35,264</b>	<b>14,028</b>	<b>16,454</b>	<b>39,714</b>	<b>16,925</b>	<b>18,282</b>	<b>16,925</b>	<b>16,924</b>	<b>18,281</b>	<b>16,925</b>	<b>324,210</b>	<b>553,736</b>	<b>565,867</b>		
<b>Total Expenditures</b>	<b>25,823</b>	<b>41,568</b>	<b>29,470</b>	<b>21,141</b>	<b>46,026</b>	<b>23,367</b>	<b>24,882</b>	<b>27,047</b>	<b>23,046</b>	<b>23,865</b>	<b>23,046</b>	<b>366,717</b>	<b>675,993</b>	<b>694,669</b>		

Excess (deficiency) of revenues  
Over (under) expenditures

\$ (24,846) \$ 28,104 \$ 434,701 \$ (5,320) \$ (19,488) \$ 19,529 \$ (553) \$ (26,647) \$ (22,646) \$ (23,465) \$ (22,646) \$ (366,267) (29,539) (60,500)

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

<b>Date Received</b>	<b>Net Amount Received</b>	<b>Discount / (Penalties) Amount</b>	<b>Collection Costs</b>	<b>Gross Amount Received</b>
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
<b>TOTAL</b>	<b>\$ 554,435</b>	<b>\$ 22,891</b>	<b>\$ 11,315</b>	<b>\$ 588,635</b>
<b>% COLLECTED</b>				<b>89.96%</b>
<b>TOTAL OUTSTANDING</b>				<b>\$ 65,686</b>

**NOTES:**

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

<b>Pine Tree Collection Assessment History **</b>			
<b>Fiscal Year</b>	<b>Assessments Levied</b>	<b>Assessments Collected</b>	<b>Percentage Collected</b>
2017	\$644,944	\$580,687	90.04%
2018	\$644,795	\$577,803	89.61%
2019	\$655,005	\$588,951	89.92%
2020	\$654,320	\$588,635	89.96%

\*\*Assessments collected through February 29th

**Cash and Investment Balances  
February 29, 2020**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
<b>GENERAL FUND</b>				
Operating Account - Business Checking	BankUnited		0.00%	\$ 509,023
Certificate of Deposit - 12 months	BankUnited	03/29/20	2.60%	\$104,166 (1)
Certificate of Deposit - 6 months	BankUnited	08/13/20	1.65%	\$410,933 (2)
Certificate of Deposit - 12 months	BankUnited	01/17/21	1.60%	\$157,132 (3)
			Subtotal	<u>\$672,232</u>
Money Market Account	BankUnited		1.50%	865,641 (4)
			<b>Total</b>	<b><u><u>\$2,046,896</u></u></b>

**NOTES:**

- (1) Reinvested in Certificate of Deposit with BankUnited at 2.60% for 12 months starting 03/29/19 and maturing 03/29/20.
- (2) Reinvested in Certificate of Deposit with BankUnited at 1.65% for 6 months starting 02/13/20 and maturing 08/13/20.
- (3) Reinvested in Certificate of Deposit with BankUnited at 1.6% for 12 months starting 01/17/20 and maturing 01/17/21.
- (4) Invested in Money Market Account at Bank United.

# Pine Tree WCD

## Bank Reconciliation

**Bank Account No.** 1361 BANKUNITED CHECKING GF  
**Statement No.** 02-20  
**Statement Date** 2/29/2020

<b>G/L Balance (LCY)</b>	509,023.29	<b>Statement Balance</b>	521,099.72
<b>G/L Balance</b>	509,023.29	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	521,099.72
<b>Subtotal</b>	509,023.29	<b>Outstanding Checks</b>	12,076.43
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
	<hr/>		
<b>Ending G/L Balance</b>	509,023.29	<b>Ending Balance</b>	509,023.29
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>						
9/4/2019		PAYROLL2	Payroll Check - 1541	133.96	0.00	133.96
11/4/2019	Payment	002401	UNIFIRST CORPORATION	10.34	0.00	10.34
1/23/2020	Payment	002430	UNIFIRST CORPORATION	31.02	0.00	31.02
2/17/2020		BOARD4	Payroll Check - 1577	92.35	0.00	92.35
2/17/2020		BOARD5	Payroll Check - 1578	92.35	0.00	92.35
2/25/2020	Payment	002439	CSID	8,080.14	0.00	8,080.14
2/25/2020	Payment	002440	INFRAMARK, LLC	3,610.27	0.00	3,610.27
2/25/2020	Payment	002441	Nextel-Sprint	15.66	0.00	15.66
2/25/2020	Payment	002442	UNIFIRST CORPORATION	10.34	0.00	10.34
<b>Total Outstanding Checks.....</b>				<b>12,076.43</b>		<b>12,076.43</b>

**PINE TREE**

Water Control District

**Payment Register by Fund  
For the Period from 1/1/2020 to 2/29/2020  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
001	002421	01/06/20	INFRAMARK, LLC	46503	11/19 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,210.00
001	002421	01/06/20	INFRAMARK, LLC	46503	11/19 MANAGEMENT FEES	Postage and Freight	541006-51301	\$4.50
001	002421	01/06/20	INFRAMARK, LLC	46503	11/19 MANAGEMENT FEES	Printing and Binding	547001-51301	\$4.05
001	002421	01/06/20	INFRAMARK, LLC	46503	11/19 MANAGEMENT FEES	Misc-Webhosting	549915-51301	\$91.67
001	002422	01/06/20	PREFERRED GOVERNMENTAL INS	COM 61206-1-01/2020	AGREEMENT #WVCL1006440519-12	Workers' Compensation	524001-53901	\$1,014.50
001	002423	01/14/20	GOREN, CHEROF, DOODY	29384	GENERAL MATTERS 12/19	ProfServ-Legal Services	531023-51401	\$888.10
001	002424	01/14/20	SUN-SENTINEL	014590673000	NOTICE OF FY 2020 MEETINGS	Legal Advertising	548002-51301	\$135.95
001	002425	01/17/20	AUTO NATION SSC	284073	OIL CHG/TIRE ROTATION- FIELD TRUCK #25	R&M-General	546001-53901	\$147.44
001	002426	01/17/20	HOME DEPOT	3694-011420	ARMOR ALL ULTRA SHINE WASH	R&M-General	546001-53901	\$7.74
001	002427	01/17/20	UNIFIRST CORPORATION	919 1931904	UNIFORMS 01/01/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002427	01/17/20	UNIFIRST CORPORATION	919 1933274	UNIFORMS 01/08/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Op Supplies - Fuel	552030-53901	\$208.50
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Op Supplies - General	552001-53901	\$17.00
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Health Insurance	523001-53901	\$17.40
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	AFLAC	218019	\$89.28
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Pension Benefits	522001-53901	\$417.94
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Pension Benefits	522001-53901	\$348.30
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Pension Benefits	522001-53901	\$174.44
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	R&M-General	546001-53901	\$236.47
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Misc-Contingency	549900-51301	\$86.61
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Rentals - General	544001-53901	\$692.00
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Contract-Personnel	512019-51301	\$1,107.00
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Contract-Personnel	512019-53901	\$2,909.00
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Health Insurance	523001-53901	\$1,630.09
001	002428	01/23/20	CSID	2859	REIMB FOR 12/19 AND 01/20	Health Insurance	523001-53901	\$18.00
001	002429	01/23/20	Nextel-Sprint	377901267-148	ACCT#377901267 12/09/19-01/08/20	Communication - Teleph - Field	541005-53901	\$15.66
001	002430	01/23/20	UNIFIRST CORPORATION	919 1934651	UNIFORMS 01/15/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002430	01/23/20	UNIFIRST CORPORATION	919 1930533	UNIFORMS 12/25/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002430	01/23/20	UNIFIRST CORPORATION	919 1920900	UNIFORMS 11/06/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	GAS	552030-53901	\$255.27
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	SAMS CLUB FIELD SUPPLIES	552001-53901	\$16.51
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	AMERICAN PUBLIC LIFE GAP INSURANCE	523001-53901	\$17.40
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	AFLAC	218019	\$89.28
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	NATIONWIDE 401 11/2019	522001-53901	\$373.97
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	NATIONWIDE 457B PAYROLL DEDUCT 11/2019	522001-53901	\$311.65
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	NATIONWIDE 457B EMPLOYER MATCH 11/2019	522001-53901	\$311.65
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	WASTE PRO	546001-53901	\$542.67
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	AMEX THANKSGIVING GIFT CARDS 2	549900-51301	\$50.00
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	VALENTINE CPR TRAINING	549900-53901	\$30.00
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	RENT FOR 12/19	544001-53901	\$692.00
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	CONTRACT HR & PAYROLL SERVICE	512019-51301	\$1,107.00
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	CONTRACT SERVICES GF	512019-53901	\$2,909.00

**GENERAL FUND - 001**

**PINE TREE**

Water Control District

**Payment Register by Fund**  
**For the Period from 1/1/2020 to 2/29/2020**  
 (Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	HEALTH INSURANCE	523001-53901	\$1,630.09
001	002431	01/29/20	CSID	2847	REIMB FOR 11/19 AND 12/19	HEALTH INSURANCE 12/2019	523001-53901	\$18.00
001	002432	01/29/20	UNIFIRST CORPORATION	919 1936078	UNIFORMS 01/22/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002433	01/30/20	INFRAMARK, LLC	48270	01/20 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,210.00
001	002433	01/30/20	INFRAMARK, LLC	48270	01/20 MANAGEMENT FEES	Postage and Freight	541006-51301	\$6.50
001	002433	01/30/20	INFRAMARK, LLC	48270	01/20 MANAGEMENT FEES	Printing and Binding	547001-51301	\$7.60
001	002433	01/30/20	INFRAMARK, LLC	48270	01/20 MANAGEMENT FEES	Misc-Webhosting	549915-51301	\$91.67
001	002434	02/05/20	UNIFIRST CORPORATION	919 1937497	UNIFORMS 01/29/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002435	02/10/20	FISH TEC INC	PTWGD 2020-01	CULVERT INSPECTIONS 01/21-01/25/20	Culvert Inspection	534012-53901	\$12,500.00
001	002436	02/10/20	GREEN THUMB LAWN & GARDEN	1578560	CHAIN SAW SUPPLIES	R&M-General	546001-53901	\$206.83
001	002437	02/10/20	UNIFIRST CORPORATION	919 1938885	UNIFORMS 02/05/20	Op Supplies - Uniforms	552028-53901	\$10.34
001	002438	02/13/20	TREE MASTERS FL LLC	01282020	CANAL BANK STUMP GRINDING/SOD	R&M-Canal Bank Restoration	546013-53901	\$950.00
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	GASONLINE 1/2020	552030-53901	\$285.96
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	SAM'S CLUB FIELD SUPPLIES 1/2020	552001-53901	\$24.80
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	AMERICAN PUBLIC LIFE GAP INSURANCE 01/20 (2PAYROLLS)	523001-53901	\$17.40
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	AFLAC 1/2020	218019	\$89.28
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	NATIONWIDE 401 1/2020 (PAYROLLS)	522001-53901	\$422.83
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	NATIONWIDE 457B PAYROLL DEDUCT 1/2020 (2 PAYROLLS)	522001-53901	\$352.37
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	NATIONWIDE 457B EMPLOYER MATCH 1/2020 (2 PAYROLLS)	522001-53901	\$352.37
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	POSTAGE 1/2020	541006-51301	\$3.00
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	WASTEPRO 1/2020	546001-53901	\$176.04
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	RENT 2/2020	544001-53901	\$692.00
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	CONTRACT HR & PAYROLL 2/2020	512019-51301	\$1,107.00
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	CONTRACT SERVICE GF 2/2020	512019-53901	\$2,909.00
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	HEALTH INSURANCE 2/2020	523001-53901	\$1,630.09
001	002439	02/25/20	CSID	2869	REIMB FOR 01/20 AND 02/20	HEALTH INSURANCE HEAL THIEST YOU 12/19	523001-53901	\$18.00
001	002440	02/25/20	INFRAMARK, LLC	49006	02/20 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,210.00
001	002440	02/25/20	INFRAMARK, LLC	49006	02/20 MANAGEMENT FEES	Printing and Binding	547001-51301	\$98.60
001	002440	02/25/20	INFRAMARK, LLC	49006	02/20 MANAGEMENT FEES	Office Supplies	551002-51301	\$210.00
001	002440	02/25/20	INFRAMARK, LLC	49006	02/20 MANAGEMENT FEES	Misc-Webhosting	549915-51301	\$91.67
001	002441	02/25/20	Nextel-Sprint	377901267-149	ACCT# 377901267 01/09/20-02/08/20	Communication - Teleph - Field	541005-53901	\$15.66
001	002442	02/25/20	UNIFIRST CORPORATION	919 1940266	UNIFORMS 02/12/20	Op Supplies - Uniforms	552028-53901	\$10.34
<b>Fund Total</b>								<b>\$50,597.86</b>

**Total Checks Paid** **\$50,597.86**