

**PINE TREE WATER
CONTROL DISTRICT**

AUGUST 15, 2019

AGENDA PACKAGE



Pine Tree Water Control District

August 8, 2019

Board of Supervisors
Pine Tree Water Control District

Dear Board Member:

The regular meeting of the Board of Supervisors of the Pine Tree Water Control District will be held Thursday, August 15, 2019 at 6:00 p.m. at the Parkland City Hall, 6600 North University Drive, Parkland, Florida. Following is the advance agenda for this meeting:

- 1. Roll Call**
- 2. Audience Comments**
- 3. Approval of Minutes of the July 11, 2019 Meeting**
- 4. Public Hearing for Fiscal Year 2020 Budget**
 - A. Consideration of Resolution 2019-03, Adopting the Budget
 - B. Consideration of Resolution 2019-04, Levying Non-Ad Valorem Assessments
 - C. Consideration of Resolution 2019-05, Amending Resolution 2019-02, Rescheduling the action of the District Manager in Resetting the Date, Time and Place of the Public Hearing for Consideration of the Budget and Non-Ad Valorem Assessments for Fiscal Year 2020
- 5. District Manager's Report**
 - A. Update Status regarding Coral Creek Homeowners
- 6. Aquatic Herbicide Purchasing Via Piggyback State Contracts**
- 7. Purchase of New Boat/Trailer Unit**
- 8. Attorney's Report**
- 9. Engineer's Report**
- 10. Supervisor's Requests**



Pine Tree Water Control District

- 11. Approval of Financials Dated June 2019 and Check Registers**
- 12. 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, July 11, 2019 at 6:06 p.m. at the Public Works Department, 6500 Parkside Drive, Parkland, FL.

Present and constituting a quorum were:

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

Also present were:

Kenneth Cassel	District Manager
Brian Sherman	District Counsel
Warren Craven	District Engineer
Shawn Frankenhauser	Field Manager

The following is a summary of the minutes and actions taken during the July 11, 2019 PTWCD Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of May 2, 2019

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

On MOTION by Mr. Mayersohn seconded by Mr. Vaughan with all in favor the minutes of the May 2, 2019 meeting were approved.
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FOURTH ORDER OF BUSINESS

District Manager's Report

A. Loxahatchee Road – License Agreement

UNAPPROVED

- Mr. Cassel indicated this is a request from the Florida Department of Transportation. They would like to work on the District's property. However, before the District gives the approval they would request if FDOT would put a gate in to close off the access down the side of the canal.
- It was suggested the District get their own pictures of the area prior to the work being done even though the FDOT will do preconstruction videos. Mr. Craven stated this section of the road is not even designed and this is just their right of way acquisition, and is just for harmonization. They have a preliminary set of plans there and will need this for blending things in so the District will have a shot for plans for permit before they go to construction.

On MOTION by Mr. Mayersohn seconded by Mr. Eckler with all in favor the Loxahatchee Road license agreement and requesting FDOT to install an access gate was approved.

B. Ratification of Encroachment 5787 NW 48th Court

- Mr. Cassel informed the Board this item is for ratification. They have moved ahead with this so that the resident can put their fence in.
- The question was asked if they have room for general maintenance at the back of it or is it backed up between water and fence. At the last meeting, the Board authorized no closer than 10 feet from the waterline so they are encroaching into the main escheatment approximately 7 feet. It was asked who will mow and maintain this and the Board was informed it will be adjacent property owner.
- Mr. Cassel stated the City's ordinance requires the adjacent property owner to maintain to the water's edge. Code compliance works well for those who are non-compliant.

On MOTION by Mr. Eckler seconded by Mr. Vaughan with all in favor the ratification of Encroachment for 5787 NW 48th Court was approved.

C. FY2020 Proposed Meeting Schedule

- Mr. Cassel presented the proposed FY2020 meeting schedule to the Board. Upon review, the Board made the following changes: changing the January 2, 2020 meeting to January 9, 2020 and the July 2, 2020 meeting to July 9, 2020.

On MOTION by Mr. Vaughan seconded by Mr. Mayersohn with all in favor the proposed FY2020 meeting schedule was approved as amended.

D. Comcast Permit

- Mr. Cassel stated this was an additional item which was not included on the agenda or in the agenda package as it was received late yesterday afternoon from Comcast. Comcast would like to extend one of their fiber lines to another node and this crosses the District on the canal.
- In discussion with Mr. Craven, they are crossing the canal easement and culvert. The call out is for a 12-inch minimum clearance but the District will call out for a deeper clearance. Comcast will also require the standard trash bond for working in the right-of-way crossing of the Districts' property. The District will request that the bore logs be provided at the end of the project as part of the close out.
- Mr. Brewer stated this is one of those jobs that they need to do total recovery on inspections. When Comcast is done and it is final, Mr. Brewer would like it walked from one end to the other and everything which they have damaged, he would like fixed. Mr. Cassel stated they will do a pre and post inspection.
- Mr. Sherman stated a motion adding the item to the agenda and approving the item is in order.
- Mr. Eckler asked Mr. Craven as part of the permit drawings to make sure they have soundings out there and make sure they have the minimum cover as per their code. Mr. Craven stated they will need to get reasonable as built so they know where the pipe is. Mr. Eckler continued on to say if the existing condition is deeper than that, they will need to know because the profile is totally wrong, the profile does not match what is there. Mr. Craven stated they will actually be crossing under the District's culvert but they will not be crossing under the canal.
- Further discussion ensued regarding this matter.

On MOTION by Mr. Vaughan seconded by Mr. Mayersohn with all in favor adding Comcast permit for work on Hillsborough Boulevard as agenda item 4D was approved.

On MOTION by Mr. Eckler seconded by Mr. Mayersohn with all in favor the Comcast permit subject to the comments by the Board and final review by the District Engineer was approved.

FIFTH ORDER OF BUSINESS

Attorney's Report

- Brian from Mr. Doody's office presented the attorney's report. He informed the Board Mr. Doody had been in contact with County regarding the Coral Creek Homeowners Association. The County Attorney's office has been authorized to file a lawsuit and Mr. Doody has reached out to the attorney to find out the status. This lawsuit should be done shortly is what they are hearing from the assigned County Assistant Attorney.
- Mr. Vaughan asked that this be a standing item on the agenda as it is an important topic especially during hurricane season.

SIXTH ORDER OF BUSINESS

Engineer's Report

- Mr. Craven had a written report, but did not have it available. However, he had additional items for discussion.
- The Wiles Road project is completed. He has reviewed the as built and everything seems to be in order. Unless the Board has objections they are going to close out the pond. The question arose about the section at the west end with all the debris. This section is all part of the lawsuit.
- Mr. Craven continued to state they have allowed them to leave the erosion control and screens in place until this is complete.
- Mr. Brewer questioned whether they had a permit with the District. Mr. Eckler stated he should keep it open until they heard back from the County to see what they were doing.
- Further discussion ensued regarding this matter.
- Mr. Craven stated they have been getting lots of inquiries about the water levels up in the north end. He has been trying to educate the residents to this regard.
- The latest readings show the District's canals are higher than the lakes within the areas that they are complaining about so the last message was for them to check their control structure and see if it is operating properly.

SEVENTH ORDER OF BUSINESS

Supervisors' Request

- Mr. Craven will email the map to the Board which highlights what they have done over the past several years.

- Mr. Craven, Mr. Frankenhauser and Mr. Brewer met in the field and looked at the out fall canal which they discussed previously. They are going to put together a proposal of what needs to be done. Further discussion ensued regarding this matter.
- Discussion ensued regarding the Sawgrass wall.
- Mr. Brewer stated they will be back at the conversation they had last month with Wiles Road. The District cannot maintain the canal and the canal is getting worse from the wall and vegetation intruding into the canal. As the vegetation gets worse it is growing underneath the wall and you cannot cut it in fear of the wall collapsing because the trees are coming out underneath the wall.
- The question was asked if there were any inspections by FDOT on the record for the wall. Mr. Craven stated this was brought to FDOTs’ attention several times and they were going to take care of it.
- Extensive discussion ensued regarding this matter.

EIGHTH ORDER OF BUSINESS

Approval of Financials Dated May 2019 and Check Register

On MOTION by Mr. Mayersohn seconded by Mr. Eckler with all in favor the financials, dated May 2019 and check registers were approved.

NINTH ORDER OF BUSINESS

Adjournment

- There being no further business,

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

Kenneth Cassel, Secretary

Paul Brewer, Chairman

Fourth Order of Business

PINE TREE

Water Control District

Annual Operating Budget

Fiscal Year 2020

Version 3 - Modified Tentative Budget

(Printed on 07/19/19 3:00pm)

Prepared by:



PINE TREE

Water Control District

Table of Contents

	<u>Page #</u>
<u>OPERATING BUDGET</u>	
General Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances	1-2
Exhibit A - Allocation of Fund Balances	3
Budget Narrative	4-7
<u>SUPPORTING BUDGET SCHEDULE</u>	
Comparison of Assessment Rates	8

PINE TREE

Water Control District

Operating Budget

Fiscal Year 2020

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

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU JUN 2019	JUL - SEP 2019	PROJECTED FY 2019	BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 8,788	\$ 11,395	\$ 2,400	\$ 11,526	\$ 3,300	\$ 14,826	\$ 4,800
Other Licenses, Fees & Permits	2,300	1,800	100	3,100	-	3,100	100
Interest - Tax Collector	208	321	-	397	-	397	-
Special Assmnts- Tax Collector	644,944	644,795	655,489	640,726	14,763	655,489	655,489
Special Assmnts- Delinquent	126	59	-	13	-	13	-
Special Assmnts- Discounts	(22,109)	(21,697)	(26,220)	(22,744)	-	(22,744)	(26,220)
Sale of Surplus Equipment	3,000	-	-	-	-	-	-
Other Miscellaneous Revenues	275	41	-	-	-	-	-
TOTAL REVENUES	637,532	636,714	631,769	633,018	18,063	651,081	634,169
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	3,100	3,000	3,500	1,900	1,500	3,400	3,500
Payroll-Contract Personnel	12,161	12,526	12,902	9,677	3,225	12,902	13,289
FICA Taxes	237	230	268	145	115	260	268
ProfServ-Engineering	31,828	4,685	24,000	-	6,000	6,000	24,000
ProfServ-Legal Services	8,493	5,798	12,000	2,276	3,000	5,276	12,000
ProfServ-Mgmt Consulting Serv	35,253	36,310	37,398	28,049	9,349	37,398	38,520
Auditing Services	3,500	3,600	4,000	-	4,000	4,000	4,000
Postage and Freight	303	268	300	145	75	220	300
Printing and Binding	885	308	1,200	354	300	654	1,200
Legal Advertising	2,619	730	2,000	152	1,800	1,952	2,000
Misc-Assessmnt Collection Cost	12,459	12,463	13,110	12,360	295	12,655	13,110
Misc-Contingency	1,998	4,422	840	930	210	1,140	840
Misc-Web Hosting	1,000	1,000	1,100	825	275	1,100	15,000
Office Supplies	303	270	600	154	150	304	600
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	114,314	85,785	113,393	57,142	30,294	87,436	128,802
<i>Field</i>							
Payroll-Hourly	83,839	89,930	92,943	67,472	21,900	89,372	95,731
Payroll-Contract Personnel	31,950	32,909	33,896	25,421	8,475	33,896	34,913
Payroll - Special Pay	271	325	325	325	-	325	325
FICA Taxes	6,410	6,884	7,135	5,171	1,674	6,845	7,348
Pension Benefits	9,120	9,760	9,294	7,889	2,130	10,019	10,530
Life and Health Insurance	22,134	23,038	23,662	17,591	5,880	23,471	25,210
Workers' Compensation	4,212	4,608	4,910	3,664	1,095	4,759	5,428
Contracts-Culvert Inspection	12,500	12,500	12,500	-	12,500	12,500	12,500
Contracts-Ditch Bank	-	-	19,500	-	19,500	19,500	19,500
Communication - Teleph - Field	142	161	144	140	47	187	192

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

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2017	FY 2018	BUDGET FY 2019	THRU JUN 2019	JUL - SEP 2019	PROJECTED FY 2019	BUDGET FY 2020
Utility - Recharge Water	-	-	3,500	-	3,500	3,500	3,500
Rentals - General	7,601	7,829	8,064	6,048	2,016	8,064	8,306
Insurance - General Liability	10,028	9,414	10,355	9,204	-	9,204	10,124
R&M-General	3,982	4,805	15,000	5,665	3,750	9,415	15,000
R&M-Aquatic Weed Control	19,916	29,282	40,000	8,816	31,184	40,000	40,000
R&M-Canal Bank Restoration	169,341	223	200,000	-	200,000	200,000	200,000
R&M-Culvert Cleaning	-	-	55,000	-	55,000	55,000	55,000
Misc-Licenses & Permits	293	170	900	586	314	900	900
Misc-Hurricane Expense	-	270,000	-	-	-	-	-
Misc-Contingency	4,000	1,499	5,280	283	4,997	5,280	5,280
Op Supplies - General	2,102	1,040	1,560	280	390	670	1,560
Op Supplies - Uniforms	704	670	720	378	180	558	720
Op Supplies - Fuel, Oil	3,050	3,710	4,800	2,551	960	3,511	4,800
Cap Outlay - Vehicles	-	-	9,000	-	9,000	9,000	9,000
Total Field	391,595	508,757	558,488	161,484	384,492	545,974	565,867
TOTAL EXPENDITURES	505,909	594,542	671,881	218,626	414,786	633,409	694,669
Excess (deficiency) of revenues							
Over (under) expenditures	131,623	42,172	(40,112)	414,392	(396,723)	17,672	(60,500)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	(40,112)	-	-	-	(60,500)
TOTAL OTHER SOURCES (USES)	-	-	(40,112)	-	-	-	(60,500)
Net change in fund balance	131,623	42,172	(40,112)	414,392	(396,723)	17,672	(60,500)
FUND BALANCE, BEGINNING	1,048,376	1,179,999	1,222,171	1,222,171	-	1,222,171	1,239,843
FUND BALANCE, ENDING	\$ 1,179,999	\$ 1,222,171	\$ 1,182,059	\$ 1,636,563	\$ (396,723)	\$ 1,239,843	\$ 1,179,343

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 1,239,843
Net Change in Fund Balance - Fiscal Year 2020	(60,500)
Reserves - Fiscal Year 2020 Additions	-
Total Funds Available (Estimated) - 9/30/2020	1,179,343

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>	
Total Allocation of Available Funds	361,671	

Total Unassigned (undesignated) Cash	\$ <u>817,672</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

(2) Represents reserves from prior years

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

Budget Narrative
Fiscal Year 2020

REVENUES

Interest-Investments

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

Permit and Review Fees

The District receives revenue from permits and reviews.

Special Assessments-Tax Collector

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

Special Assessments-Discounts

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

EXPENDITURES

Administrative

P/R - Board of Supervisors

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

P/R - Contract Personnel

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

Professional Services-Engineering

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

Professional Services-Legal Services

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

Professional Services-Management Consulting Services

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

Budget Narrative
Fiscal Year 2020

EXPENDITURES

Administrative (continued)

Auditing Services

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

Postage and Freight

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

Printing and Binding

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

Legal Advertising

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

Miscellaneous-Assessment Collection Costs

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

Miscellaneous-Contingency

This represents administrative budget for unforeseen expenditures.

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

Miscellaneous-Web Hosting

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

Office Supplies

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

Annual District Filing Fee

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

Budget Narrative
Fiscal Year 2020

EXPENDITURES

Field

Payroll - Hourly

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

Payroll – Contract Personnel

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

Payroll - Special Pay

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

FICA Taxes

Payroll taxes for the Field personnel.

Pension Benefits

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

Life and Health Insurance

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

Workers' Compensation

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

Contracts - Culvert Inspection

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

Contracts – Ditch Bank

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

Communication – Telephone - Field

The District provides Nextel telephones for all field employees.

Utility - Recharge Water

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

Rentals - General

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

Insurance – General Liability

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

Budget Narrative
Fiscal Year 2020

EXPENDITURES

Field (continued)

R&M – General

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

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

R&M – Aquatic Weed Control

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

R&M – Canal Bank Restoration

This is for the canal bank restoration project.

R&M – Culvert Cleaning

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

Licenses & Permits

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

Contingency

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

Operating Supplies – General

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

Operating Supplies – Uniforms

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

Operating Supplies – Fuel/Oil

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

Capital Outlay - Vehicles

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

PINE TREE

Water Control District

Supporting Budget Schedule

Fiscal Year 2020

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

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

4A.

RESOLUTION 2019-03

**A RESOLUTION ADOPTING THE FINAL BUDGET OF
THE PINE TREE WATER CONTROL DISTRICT FOR
FISCAL YEAR 2020**

Whereas, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed Water Management Budget for the ensuing fiscal year; and

WHEREAS, a public hearing has been held on this 15th day of August 2019, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final budget;

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

1. The Water Management Budget heretofore submitted to and approved by the Board is hereby adopted as the final Water Management Budget of the District for Fiscal Year 2020.
2. A verified copy of said final Water Management Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings".

Adopted this 15th day of August 2019

Paul Brewer
President

Kenneth Cassel
Assistant Secretary

4B

RESOLUTION 2019-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT LEVYING A MAINTENANCE ASSESSMENT WITHIN THE PINE TREE WATER CONTROL DISTRICT FOR PAYMENT OF MAINTENANCE EXPENSES FOR ITS WATER MANAGEMENT SYSTEM PERIOD OCTOBER 1, 2019 THROUGH SEPTEMBER 30, 2020; PROVIDING FOR AN APPEAL PROCEDURE; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, construction of certain improvements within the Pine Tree Water Control District, have been completed in substantial accordance with the Plan of Reclamation of the District and said improvements will be operating and costs of operation, repairs and maintenance will be incurred; and

WHEREAS, the Board of Supervisors of the Pine Tree Water Control District finds the costs for operation, repairs, and maintenance of the District during 2019 will amount to \$ _____ and

WHEREAS, the Board of Supervisors of the Pine Tree Water Control District finds there are 2,124.52 assessable units within the District, which are responsible for the aforesaid costs of operation, repairs and maintenance, per the attached certification from the Broward County Property Appraiser identified as Exhibit "A".

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

Section 1. The Board hereby determines that the operation, repairs and maintenance of the aforereferenced improvements do not result from original construction as defined in Section 6(3) of Chapter 85-391 Laws of Florida but rather is for the operation, repairs and maintenance of the other water management and control improvements owned by the District and as such the Chief Engineer for the District has advised that the apportionment of said maintenance assessment should be assessed equally on all lands within the District since the benefits received from the District's improvements do accrue equally to the lands located within the District.

Section 2. The Board hereby finds and determines that each unit located within the District is specially benefited by the maintenance assessment.

Section 3. Any unit owner who believes the assessment is incorrect may, subject to the limitations set forth in this Section, submit an adjustment request to the Board.

Section 4. The adjustment request shall be in writing and shall set forth, in detail, the grounds upon which the correction is sought.

Section 5. The adjustment request must be made within sixty (60) days after receipt by the unit owner of his or her tax bill containing the assessment. The adjustment request will be reviewed by the Board within a four-month period from the date of filing of the adjustment request. Consideration by the Board of the unit owner's request for adjustment shall not relieve the owner of the obligation to make timely payment of the assessment. In the event an adjustment is granted by the Board which decreases the assessment, the unit owner shall be entitled to a refund of the excess assessments paid. The refund shall be mailed by the Broward County Tax Collector (the "Tax Collector") unless the Tax Collector and the District agree otherwise.

Section 6. The unit owner requesting the adjustment may be required, at his or her own cost, to provide supplemental information to the Board including, but not limited to, survey data certified by a professional land surveyor and/or engineering reports approved by a professional engineer and acceptable to the Board. Failure to provide such information may result in the denial of the adjustment request.

Section 7. The adjustment to the assessment will be made upon the granting of the adjustment request, in writing, by the Board. The document granting the adjustment request will be provided to the owner and will also be sent to the Tax Collector. A denial of an adjustment request shall be made in writing by the Board, a copy of which shall be provided to the unit owner.

Section 8. That the collection and enforcement of the aforesaid assessments shall be at the same time and in like manner as Broward County taxes.

Section 9. That the said maintenance assessment levy and the lists of lands included in the District are hereby certified to the Broward County Property Appraiser and said assessments shall be extended by the County Property Appraiser on the County Tax Roll and shall be collected by the Broward County Tax Collector. The proceeds therefrom shall be paid to the Pine Tree Water Control District.

BE IT FURTHER RESOLVED, that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

PASSED AND ADOPTED, this 15th day of August 2019, by the Board of Supervisors of the Pine Tree Water Control District, Broward County, Florida

Attest

Pine Tree Water Control District

Kenneth Cassel
Assistant Secretary

Paul Brewer
President

STATE OF FLORIDA

ss.:

BROWARD COUNTY

BEFORE ME, personally appeared Paul Brewer and Kenneth Cassel to me and known to me to be the individuals described in and who executed the foregoing Resolution as President and Assistant Secretary, respectively, of the Pine Tree Water Control District and acknowledged to and before me that they executed such instrument and that the seal affixed is the corporate seal of said Pine Tree Water Control District and that it was affixed to said instrument by due and regulatory corporate authority.

WITNESS, my hand and official seal in the County and State last aforesaid, this 2nd day of August 2018.

Notary Public

4C.

RESOLUTION 2019-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT AMENDING RESOLUTION 2019-02, RESCHEDULING AND RATIFYING THE ACTIONS OF THE DISTRICT MANAGER IN RESETTING THE DATE, TIME, AND PLACE OF THE PUBLIC HEARINGS FOR CONSIDERATION OF THE BUDGET AND NON-AD VALOREM ASSESSMENTS FOR FISCAL YEAR 2020.

WHEREAS, the Pine Tree Water Control District (the “District”) is a local unit of special-purpose government established and existing pursuant to Chapter 190, Florida Statutes, being situated in unincorporated Parkland, Florida; and

WHEREAS, the Board of Supervisors of the District (the “Board”) previously adopted Resolution 2019-02 at its meeting on May 2, 2019, approving a proposed budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (“Fiscal Year 2020”) and setting the time, place, and date of a public hearing to receive public comment on and to consider the adoption of said budget and the imposition of certain non-ad valorem special assessments in accordance with the adoption of an annual budget; and

WHEREAS, due to the advertisement not being posted in the newspaper, the Board unable to hold the scheduled August 1, 2019 public hearing, making it necessary to reschedule the same; and

WHEREAS, the District Manager, at the direction of the Chairman of the Board, rescheduled the date of the public hearing to August 15, 2019 at 6:00 p.m. at Parkland City Hall, 6600 North University Drive, Parkland, Florida, and caused notice thereof to be provided pursuant to Florida law.

WHEREAS, the Board has determined that it is necessary and in the best interests of the District to acknowledge and authorize the rescheduling and resetting of the public hearing date and time in Resolution 2019-02 in order to comply with statutory requirements.

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

1. The above recitals are true and correct and by this reference are hereby incorporated into and made an integral part of this Resolution.
2. Resolution 2019-02 is amended to reschedule and reset the public hearing date for consideration of the Fiscal Year 2020 budget and the imposition of non-ad valorem special assessments to:

Date: August 15, 2019
Hour: 6:00 P.M.
Place: Parkland City Hall
600 North University Drive
Parkland, Florida

3. The action of the District Manager in rescheduling, resetting, and renoting the public hearing is hereby ratified and approved.

4. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

5. If any clause, section or other part or application of this Resolution is held by a court of competent jurisdiction to be unconstitutional or invalid, in part or applied, it shall not affect the validity of the remaining portions to applications of this Resolution.

6. Except as otherwise set forth in this Resolution, all other portions of Resolution 2019-02 are hereby ratified, reaffirmed and shall remain in full force and effect as provided by their terms.

7. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 15th day of August 2019

PINE TREE WATER CONTROL DISTRICT

By:

Chairman/Vice Chairman

ATTEST:

Secretary / Assistant Secretary

Sixth Order of Business

Seventh Order of Business

**UNDER SEPARATE
COVER**

Eleventh Order of Business

PINE TREE

Water Control District

Financial Report

June 30, 2019

Prepared by



PINE TREE

Water Control District

Table of Contents

FINANCIAL STATEMENTS

Balance Sheet	.....	Page 1
Statement of Revenues, Expenditures and Changes in Fund Balance		
General Fund	.....	Page 2 - 3

SUPPORTING SCHEDULES

Trend Report	.....	Page 4 - 5
Non-Ad Valorem Special Assessments	.....	Page 6
Cash and Investment Balances	.....	Page 7
Bank Reconciliation	.....	Page 8
Check Register	.....	Page 9

PINE TREE

Water Control District

Financial Statements

(Unaudited)

June 30, 2019

Balance Sheet
June 30, 2019

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 137,223
Assessments Receivable	71
Allow-Doubtful Collections	(71)
Interest/Dividend Receivables	595
Investments:	
Certificates of Deposit - 12 Months	657,258
Money Market Account	857,213
Prepaid Items	1,095
TOTAL ASSETS	\$ 1,653,384
<u>LIABILITIES</u>	
Accounts Payable	\$ 79
Accrued Expenses	701
Accrued Wages Payable	717
Accrued Taxes Payable	283
Payroll Deduction - Misc.	41
Deposits	15,000
TOTAL LIABILITIES	16,821
<u>FUND BALANCES</u>	
<i>Fund Balances</i>	
Nonspendable:	
Prepaid Items	1,095
Assigned to:	
Operating Reserves	167,970
Reserves - Equipment	67,000
Reserves - Infrastructure	121,004
Unassigned:	1,279,494
TOTAL FUND BALANCES	\$ 1,636,563
TOTAL LIABILITIES & FUND BALANCES	\$ 1,653,384

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2019

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
REVENUES					
Interest - Investments	\$ 2,400	\$ 1,800	\$ 11,526	\$ 9,726	480.25%
Other Licenses, Fees & Permits	100	100	3,100	3,000	3100.00%
Interest - Tax Collector	-	-	397	397	0.00%
Special Assmnts- Tax Collector	655,489	655,489	640,726	(14,763)	97.75%
Special Assmnts- Delinquent	-	-	13	13	0.00%
Special Assmnts- Discounts	(26,220)	(26,220)	(22,744)	3,476	86.74%
TOTAL REVENUES	631,769	631,169	633,018	1,849	100.20%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	3,500	3,000	1,900	1,100	54.29%
Payroll-Contract Personnel	12,902	9,677	9,677	-	75.00%
FICA Taxes	268	230	145	85	54.10%
ProfServ-Engineering	24,000	18,000	-	18,000	0.00%
ProfServ-Legal Services	12,000	9,000	2,276	6,724	18.97%
ProfServ-Mgmt Consulting Serv	37,398	28,049	28,049	-	75.00%
Auditing Services	4,000	4,000	-	4,000	0.00%
Postage and Freight	300	225	145	80	48.33%
Printing and Binding	1,200	900	354	546	29.50%
Legal Advertising	2,000	1,500	152	1,348	7.60%
Misc-Assessmnt Collection Cost	13,110	13,110	12,360	750	94.28%
Misc-Contingency	840	840	930	(90)	110.71%
Misc-Web Hosting	1,100	825	825	-	75.00%
Office Supplies	600	450	154	296	25.67%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	113,393	89,981	57,142	32,839	50.39%
Field					
Payroll-Hourly	92,943	69,707	67,472	2,235	72.60%
Payroll-Contract Personnel	33,896	25,422	25,421	1	75.00%
Payroll - Special Pay	325	325	325	-	100.00%
FICA Taxes	7,135	5,351	5,171	180	72.47%
Pension Benefits	9,294	6,971	7,889	(918)	84.88%
Life and Health Insurance	23,662	17,746	17,591	155	74.34%
Workers' Compensation	4,910	3,683	3,664	19	74.62%
Contracts-Culvert Inspection	12,500	-	-	-	0.00%
Contracts-Ditch Bank	19,500	-	-	-	0.00%
Communication - Teleph - Field	144	108	140	(32)	97.22%
Utility - Recharge Water	3,500	-	-	-	0.00%
Rentals - General	8,064	6,048	6,048	-	75.00%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Insurance - General Liability	10,355	10,355	9,204	1,151	88.88%
R&M-General	15,000	11,250	5,665	5,585	37.77%
R&M-Aquatic Weed Control	40,000	8,816	8,816	-	22.04%
R&M-Canal Bank Restoration	200,000	-	-	-	0.00%
R&M-Culvert Cleaning	55,000	-	-	-	0.00%
Misc-Licenses & Permits	900	586	586	-	65.11%
Misc-Contingency	5,280	283	283	-	5.36%
Op Supplies - General	1,560	1,170	280	890	17.95%
Op Supplies - Uniforms	720	540	378	162	52.50%
Op Supplies - Fuel, Oil	4,800	3,600	2,551	1,049	53.15%
Cap Outlay - Vehicles	9,000	-	-	-	0.00%
Total Field	558,488	171,961	161,484	10,477	28.91%
TOTAL EXPENDITURES	671,881	261,942	218,626	43,316	32.54%
Excess (deficiency) of revenues Over (under) expenditures	<u>(40,112)</u>	<u>369,227</u>	<u>414,392</u>	<u>45,165</u>	<u>-1033.09%</u>
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(40,112)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(40,112)	-	-	-	0.00%
Net change in fund balance	<u>\$ (40,112)</u>	<u>\$ 369,227</u>	<u>\$ 414,392</u>	<u>\$ 45,165</u>	<u>-1033.09%</u>
FUND BALANCE, BEGINNING (OCT 1, 2018)	1,222,171	1,222,171	1,222,171		
FUND BALANCE, ENDING	<u>\$ 1,182,059</u>	<u>\$ 1,591,398</u>	<u>\$ 1,636,563</u>		

PINE TREE

Water Control District

Supporting Schedules

June 30, 2019

PINE TREE

Water Control District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
Trend Report
For the Period Ending June 30, 2019

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	June Actual	July Budget	Aug Budget	Sept Budget	TOTAL	
													FY 2019 Projected	Adopted Budget
Revenues														
Interest - Investments	\$ 933	\$ 1,416	\$ 1,109	\$ 1,207	\$ 1,132	\$ 2,030	\$ 1,218	\$ 1,260	\$ 1,221	\$ 1,100	\$ 1,100	\$ 1,100	\$ 14,826	\$ 2,400
Other Licenses, Fees & Permits	-	-	2,500	150	-	-	150	150	150	-	-	-	3,100	100
Interest - Tax Collector	-	-	-	324	-	-	73	-	-	-	-	-	397	-
Special Assmnts- Tax Collector	-	119,817	435,092	14,285	19,757	10,128	25,091	11,653	4,903	14,763	-	-	655,489	655,489
Special Assmnts- Tax Collector-Delinquent	-	2	2	2	1	2	2	1	-	-	-	-	13	-
Special Assmnts- Discounts	-	(4,828)	(17,269)	(426)	(439)	(105)	(3)	179	147	-	-	-	(22,744)	(26,220)
Total Revenues	933	116,407	421,434	15,542	20,451	12,055	26,531	13,243	6,421	15,863	1,100	1,100	651,081	631,769
Expenditures														
Administrative														
P/R-Board of Supervisors	-	400	-	500	-	-	500	500	-	500	500	500	3,400	3,500
Payroll-Contract Personnel	1,077	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	12,902	12,902
FICA Taxes	-	31	-	38	-	-	38	38	-	38	38	38	260	268
ProfServ-Engineering	-	-	-	-	-	-	-	-	-	2,000	2,000	2,000	6,000	24,000
ProfServ-Legal Services	48	278	-	500	185	148	185	860	74	1,000	1,000	1,000	5,276	12,000
ProfServ-Mgmt Consulting Serv	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	3,117	37,398	37,398
Auditing Services	-	-	-	-	-	-	-	-	-	4,000	-	-	4,000	4,000
Postage and Freight	9	12	7	14	11	6	8	66	13	25	25	25	220	300
Printing and Binding	6	42	42	51	9	12	57	62	72	100	100	100	653	1,200
Legal Advertising	152	-	-	-	-	-	-	-	-	-	1,800	-	1,952	2,000
Misc-Assessmnt Collection Cost	-	2,300	8,357	276	386	201	502	237	101	295	-	-	12,655	13,110
Misc-Contingency	-	63	38	-	-	-	-	826	4	70	70	70	1,141	840
Misc-Web Hosting	92	92	92	92	92	92	92	92	92	92	92	92	1,100	1,100
Office Supplies	-	39	-	-	39	-	39	39	-	50	50	50	304	600
Annual District Filing Fee	175	-	-	-	-	-	-	-	-	-	-	-	175	175
Total Administrative	4,674	7,446	12,727	5,662	4,912	4,650	5,612	6,911	4,547	12,361	9,866	8,066	87,436	113,393

Statement of Revenues, Expenditures and Changes in Fund Balances
Trend Report
For the Period Ending June 30, 2019

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	June Actual	July Budget	Aug Budget	Sept Budget	TOTAL		
													FY 2019 Projected	Adopted Budget	
Field															
Payroll-Hourly	8,210	7,873	7,515	8,220	7,157	7,515	7,650	9,240	4,091	7,300	7,300	7,300	89,371	92,943	
Payroll-Contract Personnel	2,821	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	33,896	33,896	
Payroll - Special Pay	-	-	325	-	-	-	-	-	-	-	-	-	325	325	
FICA Taxes	627	601	598	627	546	573	583	705	311	558	558	558	6,845	7,135	
Pension Benefits	1,342	737	762	711	787	813	799	682	1,256	710	710	710	10,019	9,294	
Life and Health Insurance	2,001	2,034	2,019	2,027	2,001	1,965	1,960	2,015	1,568	1,960	1,960	1,960	23,470	23,662	
Workers' Compensation	1,255	-	220	1,095	-	-	1,095	-	-	1,095	-	-	4,759	4,910	
Contracts-Culvert Inspection	-	-	-	-	-	-	-	-	-	-	-	12,500	12,500	12,500	
Contracts-Ditch Bank	-	-	-	-	-	-	-	-	-	-	-	19,500	19,500	19,500	
Communication - Teleph - Field	16	16	16	16	16	16	16	16	16	16	16	16	187	144	
Utility - Recharge Water	-	-	-	-	-	-	-	-	-	-	-	3,500	3,500	3,500	
Rentals - General	672	672	672	672	672	672	672	672	672	672	672	672	8,064	8,064	
Insurance - General Liability	9,204	-	-	-	-	-	-	-	-	-	-	-	9,204	10,355	
R&M-General	710	538	572	458	737	658	392	1,459	141	1,250	1,250	1,250	9,415	15,000	
R&M-Aquatic Weed Control	-	-	1,832	366	-	1,480	-	-	5,138	-	-	31,184	40,000	40,000	
R&M-Canal Bank Restoration	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000	200,000	
R&M-Culvert Cleaning	-	-	-	-	-	-	-	-	-	-	-	55,000	55,000	55,000	
Misc-Licenses & Permits	-	-	-	500	76	-	-	-	10	-	-	314	900	900	
Misc-Contingency	-	233	-	-	-	-	-	-	50	-	-	4,997	5,280	5,280	
Op Supplies - General	19	20	19	12	15	13	26	25	130	130	130	130	670	1,560	
Op Supplies - Uniforms	41	41	52	41	41	21	62	58	21	60	60	60	558	720	
Op Supplies - Fuel, Oil	335	321	225	193	237	327	319	315	280	320	320	320	3,512	4,800	
Cap Outlay - Vehicles	-	-	-	-	-	-	-	-	-	-	-	9,000	9,000	9,000	
Total Field	27,252	15,911	17,651	17,763	15,110	16,878	16,399	18,012	16,509	16,895	15,801	351,796	545,974	558,488	
Total Expenditures	31,926	23,357	30,378	23,425	20,022	21,528	22,011	24,923	21,056	29,257	25,667	359,862	633,409	671,881	
Excess (deficiency) of revenues Over (under) expenditures	\$ (30,993)	\$ 93,050	\$ 391,056	\$ (7,883)	\$ 429	\$ (9,473)	\$ 4,520	\$ (11,680)	\$ (14,635)	\$ (13,394)	\$ (24,567)	\$ (358,762)	17,672	(40,112)	

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

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received
Assessments Levied (1)				\$ 655,005
Allocation %				100%
11/21/18	\$ 112,688	\$ 4,829	\$ 2,300	\$ 119,817
12/07/18	338,862	14,394	6,916	360,172
12/12/18	56,136	2,377	1,146	59,658
12/28/18	14,468	498	295	15,262
01/15/19	13,581	427	277	14,285
02/15/19	18,931	440	386	19,757
03/15/19	9,821	106	200	10,128
04/15/19	24,585	5	502	25,091
05/15/19	11,595	(178)	237	11,653
06/14/19	4,949	-	101	4,903
TOTAL	\$ 605,615	\$ 22,898	\$ 12,359	\$ 640,726
% COLLECTED				97.82%
TOTAL OUTSTANDING				\$ 14,279

NOTES:

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

Pine Tree Collection Assessment History **			
Fiscal Year	Assessments Levied	Assessments Collected	Percentage Collected
2016	\$645,351	\$624,640	96.79%
2017	\$644,944	\$633,140	98.17%
2018	\$644,795	\$627,243	97.28%
2019	\$655,005	\$640,726	97.82%

**Assessments collected through June 30th

**Cash and Investment Balances
June 30, 2019**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Operating Account - Business Checking	BankUnited		0.00%	\$ 137,223
Certificate of Deposit - 12 months	BankUnited	07/17/19	1.54%	\$153,092 (1)
Certificate of Deposit - 12 months	BankUnited	02/13/20	2.74%	\$400,000 (2)
Certificate of Deposit - 12 months	BankUnited	03/29/20	2.60%	\$104,166 (3)
			Subtotal	\$657,258
Money Market Account	BankUnited		1.75%	857,213 (4)
			Total	\$1,651,694

NOTES:

- (1) Reinvested in Certificate of Deposit with BankUnited at 1.538% for 12 months starting 07/17/18 and maturing 07/17/19.
- (2) Invested in Certificate of Deposit with BankUnited at 2.74% for 12 months starting 02/13/19 and maturing 02/13/20.
- (3) Reinvested in Certificate of Deposit with BankUnited at 2.60% for 12 months starting 03/29/19 and maturing 03/29/20.
- (4) Invested in Money Market Account at Bank United.

Pine Tree WCD

Bank Reconciliation

Bank Account No. 1361 BANKUNITED CHECKING - GF
 Statement No. 06-19
 Statement Date 6/30/2019

G/L Balance (LCY)	137,223.40	Statement Balance	156,274.87
G/L Balance	137,223.40	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	137,223.40	Subtotal	156,274.87
Negative Adjustments	0.00	Outstanding Checks	19,051.47
	<hr/>	Differences	0.00
Ending G/L Balance	137,223.40	Ending Balance	137,223.40
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
12/27/2018	Payment	002299	Nextel-Sprint	15.55	0.00	15.55
6/24/2019	Payment	002359	INFRAMARK, LLC	3,295.46	0.00	3,295.46
6/24/2019	Payment	002360	UNIFIRST CORPORATION	5.17	0.00	5.17
6/26/2019		PAYROLL1	Payroll Check - 1522	1,114.51	0.00	1,114.51
6/27/2019	Payment	002361	CSID	9,462.49	0.00	9,462.49
6/27/2019	Payment	002362	Nextel-Sprint	15.60	0.00	15.60
6/27/2019	Payment	002363	NUTRIEN AG SOLUTIONS	5,137.50	0.00	5,137.50
6/27/2019	Payment	002364	UNIFIRST CORPORATION	5.19	0.00	5.19
Total Outstanding Checks.....				19,051.47		19,051.47

PINE TREE

Water Control District

**Payment Register by Fund
For the Period from 6/1/19 to 6/30/19
(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	002353	06/04/19	UNIFIRST CORPORATION	919 1889730	UNIFORMS 05/29/19	Op Supplies - Uniforms	552028-53901	\$10.34
001	002354	06/11/19	UNIFIRST CORPORATION	919 1891053	UNIFORMS 06/05/19	Op Supplies - Uniforms	552028-53901	\$5.17
001	002355	06/12/19	GOREN, CHEROF, DOODY	25965	GENERAL MATTERS 05/19	ProfServ-Legal Services	531023-51401	\$859.80
001	002356	06/12/19	GREEN THUMB LAWN & GARDEN	1509042	CHAINSAW SUPPLIES	R&M-General	546001-53901	\$71.96
001	002357	06/12/19	GREEN THUMB LAWN & GARDEN	1509921	CHAINSAW SUPPLIES	R&M-General	546001-53901	\$27.84
001	002358	06/12/19	PREFERRED GOVERNMENTAL INSURANCE	COM#60361-3-07/2019	AGREEMENT# WC FL1 0064405 18-11	Prepaid Items	155000-53901	\$1,094.75
001	002359	06/24/19	INFRAMARK, LLC	41931	06/19 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,116.50
001	002359	06/24/19	INFRAMARK, LLC	41931	06/19 MANAGEMENT FEES	Postage and Freight	541006-51301	\$11.30
001	002359	06/24/19	INFRAMARK, LLC	41931	06/19 MANAGEMENT FEES	Printing and Binding	547001-51301	\$72.45
001	002359	06/24/19	INFRAMARK, LLC	41931	06/19 MANAGEMENT FEES	Misc-Webhosting	549915-51301	\$91.67
001	002359	06/24/19	INFRAMARK, LLC	41931	06/19 MANAGEMENT FEES	Misc-Contingency	549900-51301	\$3.54
001	002360	06/24/19	UNIFIRST CORPORATION	919 1892370	UNIFORMS 06/12/19	Op Supplies - Uniforms	552028-53901	\$5.17
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	GASOLINE	552030-53901	\$318.49
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	SAMS CLUB FIELD SUPPLIES	552001-53901	\$19.09
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	AMERICAN PUBLIC LIFE GAP INSURANCE 5/19	523001-53901	\$76.98
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	AFLAC	218019	\$30.96
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	NATIONWIDE 401 5/19 (3 PAYROLLS)	522001-53901	\$723.17
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	NATIONWIDE 457B PAYROLL DEDUCT 5/19 (3 PAYROLLS)	522001-53901	\$602.64
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	NATIONWIDE 457B EMPLOYER MATCH 5/19 (3PAYROLLS)	522001-53901	\$602.64
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	NATIONWIDE 457B 5/19 (3 PAYROLLS)	522001-53901	\$219.30
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	POSTAGE	541006-51301	\$2.50
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	WASTEPRO	546001-53901	\$169.80
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	MEDEXPRESS POST ACCIDENT	549900-53901	\$50.00
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	RENT 6/19	544001-53901	\$672.00
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	CONTRACT HR & PAYROLL SERVICE 6/19	512019-51301	\$1,075.00
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	CONTRACT SERVICE GF 6/19	512019-53901	\$2,825.00
001	002361	06/27/19	CSID	2785	REIMB FOR 05/19 AND 06/19	HEALTH INSURANCE 6/19	523001-53901	\$2,074.92
001	002362	06/27/19	Nextel-Sprint	377901267-141	377901267 05/09/19-06/08/19	Communication - Teleph - Field	541005-53901	\$15.60
001	002363	06/27/19	NUTRIEN AG SOLUTIONS	39343397	WEEDAR, AQUA NEAT, MSO, TRIBUNE, AQUATHOL	R&M-Aquatic Weed Control	546007-53901	\$5,137.50
001	002364	06/27/19	UNIFIRST CORPORATION	919 1893697	UNIFORMS 06/19/19	Op Supplies - Uniforms	552028-53901	\$5.19
Fund Total								\$19,991.27

Total Checks Paid	\$19,991.27
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