

**Coral Springs
Improvement District**

Agenda

January 23, 2017



Coral Springs Improvement District

January 16, 2017

Board of Supervisors
Coral Springs Improvement District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Coral Springs Improvement District will be held on January 23, 2017 at 4:00 p.m. at the District Offices, 10300 NW 11th Manor, Coral Springs, Florida. Following is the advance agenda for the meeting.

1. Roll Call
2. Approval of the Minutes of the December 19, 2016 Meeting.
3. Audience Comments
4. Acceptance of Financial Audit for Fiscal Year Ending September 30, 2016
5. Consideration of LMK Proposal for Video Survey of Lift Station #2
6. Resolution 2017-3 Declaring Intent to Initiate Conflict Resolution Procedures with the City of Coral Springs
7. Resolution 2017-4 Recognizing Policy Regarding Trees in Right-of-Ways Set by Motion on June 27, 2006
8. Staff Reports
 - A. Manager – Ken Cassel
 - Infrastructure Fee
 - B. Engineer – Troy Lyn (Report Included)
 - C. Department Reports
 - Operations – Dan Daly
 - Utility Billing Work Orders
 - Utilities Update (David McIntosh)
 - Water – Joe Stephens (Report Included)
 - Wastewater – Tim Martin (Report Included)
 - Stormwater – Shawn Frankenhauser (Report Included)
 - Field – Curt Dwiggin (Report Included)
 - Human Resources – Jan Zilmer
 - Motion to Accept Department Reports
 - D. Attorney
9. Approval of Financial Statements for December 2016
10. Supervisors' Requests
11. Adjournment



Coral Springs Improvement District

Any supporting documents not included in the agenda package will be distributed at the meeting. If you have any questions prior to the meeting, please contact me.

Sincerely,

Kenneth Cassel

Kenneth Cassel/sd
District Manager

cc:	Stephen Bloom	Shawn Frankenhauser	Kay Holmes
	William Capko	Troy Lyn	Beverley Servé
	Dan Daly	John McKune	Joe Stephens
	David McIntosh	Diane Rottner	Jan Zilmer
	Tim Martin	Curt Dwiggin	Rick Olson

MINUTES

**MINUTES OF MEETING
CORAL SPRINGS IMPROVEMENT DISTRICT**

A regular meeting of the Board of Supervisors of the Coral Springs Improvement District was held on Monday, December 19, 2016 at 4:00 p.m. at the District Office, 10300 NW 11th Manor, Coral Springs, Florida.

Present and constituting a quorum were:

Martin Shank	President
Duane Holland	Vice President
Nick St. Cavish	Secretary

Also present were:

Kenneth Cassel	District Manager
Terry Lewis	District Counsel
Dan Daly	Director of Operations
Rick Olson	District Engineer
Jan Zilmer	Human Resources
Kay Holmes	District Accountant
Joe Stephens	Water Department
Curt Dwiggin	Field Superintendent
Tim Martin	Wastewater Department
Shawn Frankenhauser	Drainage Department
Don Eckler	Eckler Engineering

The following is a summary of the minutes and actions taken during the December 19, 2016 CSID 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

Approval of the Minutes of the November 14, 2016 Meeting and November 28, 2016 Special Meeting

Each Board member received a copy of the minutes of the November 14 and November 28, 2016 meetings and Dr. Shank requested any corrections, additions or deletions.

There being none,

On MOTION by Mr. Holland seconded by Mr. St. Cavish with all in favor the minutes of the November 14, 2016 meeting and November 28, 2016 special meeting were approved
--

THIRD ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Grass Carp Purchase Approval for Fiscal Year 2016-2017

Mr. Frankenhauser stated this is a piggyback off the Broward County contract. The District purchased grass carp last year, piggybacking off of the same contract. The total cost is \$12,000 for the purchase of 3,000 grass carp.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the purchase of 3,000 grass carp at a total cost of \$12,000 from Florida Fish Farms, Inc. was approved.

FIFTH ORDER OF BUSINESS

Award of Bid for Wastewater Pond Liner Replacement

Mr. Martin stated two qualified bids were received. Comanco Environmental Corporation was the lowest bidder at \$116,825. Mr. Martin checked out the references, which were all positive.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the wastewater pond replacement bid was awarded to Comanco Environmental Corporation at a total cost of \$116,825.

SIXTH ORDER OF BUSINESS

Adoption of City of Coral Springs Water and Sewer Construction Standards by References

The following was discussed:

- The District currently does not have a set of standards.
- Mr. Cassel suggests adopting the City of Coral Springs’ standards by reference for the interim.
- Mr. Eckler submitted a proposal to develop water and sewer standards for the District following the outline of the City of Coral Springs at a cost not to exceed \$25,000.
- Mr. Cassel also suggested engaging with Glen Hanks Consulting Engineers to develop a process.
- Mr. Lewis commented that paragraph 6 under the conditions notes a monthly finance charge will be applied to any payments past due.

- Dr. Shank requested *construction standards* be changed to *minimum construction standards*.

On MOTION by Mr. Holland seconded by Mr. St. Cavish with all in favor the proposal from Eckler Engineering to develop water and sewer standards following the outline of the City of Coral Springs' standards at a cost not to exceed \$25,000 was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Manager – Ken Cassel

Mr. Cassel reported he will be attending the Lake Coral Springs Association meeting in January. After the meeting there will be discussions regarding whether there will be an amendment to the current agreement.

B. Engineer – Troy Lyn (Report Included)

Mr. Olson reviewed the project status report, a copy of which is attached hereto and made a part of the public record.

- The Board directed staff to look into I&I and canal bank prioritization.
- Mr. Olson inspected the wall on the east side of the pool next to the District Offices. The wall is beginning to rotate. The slab in one of the offices is settling. It appears there is something happening with the pool. Removing the pool may result in necessary structural work.
- Dr. Shank requested Mr. Olson draft a work authorization to address the structural issues associated with the pool.

C. Department Reports

- **Operations – Dan Daly**
 - **Utility Billing Work Orders**

The above item is for informational purposes only.

- **Utilities Update (David McIntosh)**

There being no report, the next item followed.

- **Water – Joe Stephens (Report Included)**

A copy of the report was included in the agenda package and is attached hereto as part of the public record.

- **Wastewater – Tim Martin (Report Included)**

A copy of the report was included in the agenda package and is attached hereto as part of the public record.

- **Stormwater –Shawn Frankenhauser (Report Included)**

A copy of the report was included in the agenda package and is attached hereto as part of the public record.

- **Field – Curt Dwiggins (Report Included)**

A copy of the report was included in the agenda package and is attached hereto as part of the public record.

- **Human Resources – Jan Zilmer**

Mr. Zilmer reported a new employee will be starting. The holiday luncheon is scheduled for December 22, 2016. A name for the water drop mascot has not been chosen yet. The Board will email Mr. Cassel with their top three choices so they can be tallied.

- **Motion to Accept Department Reports**

Mr. Holland commended Mr. Daly and his staff for receiving a compliment from the District’s insurance carrier.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the department reports were accepted.

D. Attorney

Mr. Lewis reported the following:

- The legislative session is beginning and he will be in Tallahassee a great deal between January and April of 2017.
- Nothing has been filed as of yet, which would negatively impact special districts.

EIGHTH ORDER OF BUSINESS

Approval of Financial Statements for November 2016

Ms. Holmes reviewed the financials.

On MOTION Mr. Holland seconded by Mr. St. Cavish with all in favor the financials were approved.

NINTH ORDER OF BUSINESS

Supervisors' Request

The following was discussed:

- Dr. Shank wished everyone happy holidays.
- Mr. St. Cavish discussed having an incentive safety program, which rewards employees for going a certain length of time without accidents.

TENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Holland seconded by Mr. St. Cavish with all in favor the meeting was adjourned.

Kenneth Cassel
Assistant Secretary

Martin Shank
President

Fourth Order of Business

Coral Springs Improvement District

**Basic Financial Statements
For the Year Ended September 30, 2016**

Coral Springs Improvement District

Table of Contents

Independent Auditor's Report	1-2
Management's Discussion and Analysis (Not Covered by Independent Auditor's Report)	3-7
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	8
Statement of Activities	9
Fund Financial Statements:	
Balance Sheet - Governmental Fund	10
Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Position	11
Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Fund	12
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance of the Governmental Fund to the Statement of Activities	13
Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual - General Fund	14
Statement of Net Position - Proprietary Fund	15
Statement of Revenues, Expenses and Change in Net Position - Proprietary Fund	16
Statement of Cash Flows - Proprietary Fund	17-18
Notes to Basic Financial Statements	19-30
Required Supplemental Information	
Schedule of Funding Progress - Other Post-Employment Benefits	31
Other Financial Information	
Schedule of Operating Expenses by Department - Proprietary Fund	32

Coral Springs Improvement District

**Table of Contents
(continued)**

Other Reports of Independent Auditor's

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i>	33-34
Independent Auditor's Report to District Management	35-37
Independent Auditors Report on Compliance with Section 218.415, Florida Statutes	38

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Coral Springs Improvement District
Coral Springs, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Coral Springs Improvement District (the "District") as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District, as of September 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and budgetary comparison of the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7 and schedule of funding progress - other post-employment benefits on page 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The schedule of operating expenses by department on page 32 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements of the District. The schedule of operating expenses by department is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2017, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Keefe McCullough
KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 5, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Coral Springs Improvement District
Management's Discussion and Analysis
September 30, 2016**

Our discussion and analysis of Coral Springs Improvement District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2016:

- The District's total assets exceeded total liabilities by \$ 52,791,604 (net position). Unrestricted net position for governmental activities was \$ 4,714,170.
- Governmental activities revenues totaled \$ 1,919,085, including interest income of \$ 19,205, while governmental activities expenses totaled \$ 1,376,549. Business-type revenues totaled \$ 12,796,830, including interest income of \$ 58,419. Business-type expenses totaled \$ 14,186,272.

Overview of the Financial Statements

The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. The government-wide financial statements present an overall picture of the District's financial position and results of operations. The fund financial statements present financial information for the District's major fund. The notes to basic financial statements provide additional information concerning the District's finances that are not disclosed in the government-wide or fund financial statements.

Government-Wide Financial Statements: The Government-wide financial statements are the statement of net position and the statement of activities. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and business-type activities and the change in net position. Governmental activities are primarily supported by property tax assessments. Business-type activities are supported by charges to the users of those activities, such as water and sewer services.

The statement of net position presents information on all assets and liabilities of the District, with the difference between assets, deferred inflow/outflows of resources and liabilities reported as net position. Net position is reported in three categories: 1) net investment in capital assets; 2) restricted and; 3) unrestricted. Assets, liabilities, and net position are reported for all governmental activities separate from the assets, liabilities, and net position of business-type activities.

The statement of activities presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program. Revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities or business-type activities. Governmental activities financed by the District include physical environment and general government. Business-type activities financed by user charges include water and sewer services.

Fund Financial Statements: Fund financial statements present financial information for governmental funds and proprietary funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the fund, changes in current financial resources (revenues and expenditures), and current available resources. The enterprise fund financial statements provide information on all assets and liabilities of the fund, changes in the economic resources (revenues and expenses), and total economic resources.

Fund financial statements include a balance sheet and a statement of revenues, expenditures and change in fund balance for the governmental fund. A statement of revenues, expenditures, and change in fund balance - budget and actual, is provided for the District's General Fund. For enterprise funds, a statement of net position, a statement of revenues, expenses and change in net position, and a statement of cash flows are presented. Fund financial statements provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses and to comply with legal requirements.

The government-wide financial statements and the fund financial statements provide different pictures of the District. The government-wide financial statements provide an overall picture of the District's financial standing, split between governmental activities and business-type activities. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including buildings, land, machinery and equipment, construction-in-progress and infrastructure are reported in the statement of net position. All liabilities, including principal outstanding on bonds, and future employee benefits, obligated but not paid by the District, are included. The statement of activities includes a provision for depreciation of all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The fund financial statements provide a picture of the major funds of the District. In the case of governmental activities, outlays for long-lived assets are reported as expenditures and long-term liabilities, such as general obligations bonds, are not included in the fund financial statements. To provide a link from the fund financial statements to the government-wide financial statements, reconciliations are provided from the fund financial statements to the government-wide financial statements.

Notes to the Basic Financial Statements: The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statement can be on pages 19 through 30 of this report.

**Coral Springs Improvement District
Management's Discussion and Analysis
September 30, 2016**

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of financial position. The following table reflects the condensed government-wide statements of net position as of September 30, 2016 and 2015:

**Coral Springs Improvement District
Statements of Net Position**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 4,846,636	\$ 6,247,018	\$ 20,599,398	\$ 19,593,070	\$ 25,446,034	\$ 25,840,088
Restricted assets	-	-	4,383,191	5,145,787	4,383,191	5,145,787
Capital assets (net)	<u>7,418,912</u>	<u>5,967,124</u>	<u>58,231,009</u>	<u>61,003,503</u>	<u>65,649,921</u>	<u>66,970,627</u>
Total assets	<u>12,265,548</u>	<u>12,214,142</u>	<u>83,213,598</u>	<u>85,742,360</u>	<u>95,479,146</u>	<u>97,956,502</u>
Total deferred outflows of resources	-	-	<u>1,837,817</u>	-	<u>1,837,817</u>	-
Other liabilities	73,890	539,388	2,292,941	3,081,573	2,366,831	3,620,961
Noncurrent liabilities	<u>58,576</u>	<u>84,208</u>	<u>42,099,952</u>	<u>40,612,823</u>	<u>42,158,528</u>	<u>40,697,031</u>
Total liabilities	<u>132,466</u>	<u>623,596</u>	<u>44,392,893</u>	<u>43,694,396</u>	<u>44,525,359</u>	<u>44,317,992</u>
Net position:						
Net investments in capital assets	7,418,912	5,967,124	15,401,009	19,533,751	22,819,921	25,500,875
Restricted	-	-	4,383,191	5,145,787	4,383,191	5,145,787
Unrestricted	<u>4,714,170</u>	<u>5,623,422</u>	<u>20,874,322</u>	<u>17,368,426</u>	<u>25,588,492</u>	<u>22,991,848</u>
Total net position	\$ <u>12,133,082</u>	\$ <u>11,590,546</u>	\$ <u>40,658,522</u>	\$ <u>42,047,964</u>	\$ <u>52,791,604</u>	\$ <u>53,638,510</u>

Governmental and Business-Type Activities: Governmental activities increased the District's net position by \$ 542,536, while business-type activities decreased the District's net position by \$ 1,389,442, as reflected in the table below:

**Coral Springs Improvement District
Statements of Activities**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Revenues:						
Charges for services	\$ 5,850	\$ 9,100	\$ 12,643,221	\$ 13,152,816	\$ 12,649,071	\$ 13,161,916
Taxes:						
Assessments	1,813,837	1,811,819	-	-	1,813,837	1,811,819
Other	<u>80,193</u>	<u>30,116</u>	<u>95,190</u>	<u>39,909</u>	<u>175,383</u>	<u>70,025</u>
Total revenues	<u>1,899,880</u>	<u>1,851,035</u>	<u>12,738,411</u>	<u>13,192,725</u>	<u>14,638,291</u>	<u>15,043,760</u>
Expenses:						
General government	408,718	428,618	-	-	408,718	428,618
Physical environment	752,664	653,841	-	-	752,664	653,841
Water and sewer	-	-	7,068,223	7,061,414	7,068,223	7,061,414
Bond issuance costs	-	-	890,434	-	890,434	-
Interest expense	-	-	1,892,211	1,964,095	1,892,211	1,964,095
Provisions for depreciation and amortization	<u>215,167</u>	<u>82,825</u>	<u>4,335,404</u>	<u>4,349,317</u>	<u>4,550,571</u>	<u>4,432,142</u>
Total expenses	<u>1,376,549</u>	<u>1,165,284</u>	<u>14,186,272</u>	<u>13,374,826</u>	<u>15,562,821</u>	<u>14,540,110</u>
Change in net position before other income (expense)	<u>523,331</u>	<u>685,751</u>	<u>(1,447,861)</u>	<u>(182,101)</u>	<u>(924,530)</u>	<u>503,650</u>

**Coral Springs Improvement District
Management's Discussion and Analysis
September 30, 2016**

**Coral Springs Improvement District
Statements of Activities
(continued)**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Other income (expense):						
Interest income	19,205	15,179	58,419	27,316	77,624	42,495
Realized and unrealized gain/(loss) on investments	-	-	-	7,799	-	7,799
Total other income (expense)	<u>19,205</u>	<u>15,179</u>	<u>58,419</u>	<u>35,115</u>	<u>77,624</u>	<u>50,294</u>
Change in net position	542,536	700,930	(1,389,442)	(146,986)	(846,906)	553,944
Net position, beginning of the year	<u>11,590,546</u>	<u>10,889,616</u>	<u>42,047,964</u>	<u>42,194,950</u>	<u>53,638,510</u>	<u>53,084,566</u>
Net position, end of the year	<u>\$ 12,133,082</u>	<u>\$ 11,590,546</u>	<u>\$ 40,658,522</u>	<u>\$ 42,047,964</u>	<u>\$ 52,791,604</u>	<u>\$ 53,638,510</u>

Analysis of the Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the District's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a District's net resources available for spending at the end of the fiscal year. The General Fund is the only governmental fund.

As of the end of the current fiscal year, the District's governmental fund reported an ending fund balance of \$ 4,791,006.

Capital Assets and Debt Administration

The District's capital assets less accumulated depreciation for its governmental activities and business-type activities as of September 30, 2016 amounts to \$ 7,418,912 and \$ 58,231,009, respectively, and consists of land, buildings, infrastructure, machinery and equipment, easements and construction-in-progress.

At the end of the year, the District's business activities had general obligation bond debt outstanding of \$ 42,830,000.

Additional information on the District's debt can be found in Note 6 beginning on page 25 of this report.

General Fund Budgetary Highlights: An operating budget for the General Fund was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The General Fund budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The budget to actual comparisons for the General Fund, including the original and final adopted budget, is shown on page 14.

**Coral Springs Improvement District
Management's Discussion and Analysis
September 30, 2016**

The District experienced a favorable variance in revenues compared to the General Fund budget in the amount of \$ 102,908. The District also experienced a favorable variance in expenditures compared to the General Fund budget in the amount of \$ 135,455.

Economic Factors and Next Year's Budgets

The 2017 General Fund's budgeted expenditures decreased by approximately \$ 1,648,000. The reduction in expenditures reflects the completion in 2016 of capital improvements for canal bank restoration projects. The 2017 Water and Sewer Fund's budgeted expenses increased by approximately \$ 1,900,000. The increase is due mainly to the budgeting of capital projects in 2017. Those projects include construction of interconnects for the provision of potable water between the District and nearby municipalities as well as water pipe replacement in District subdivisions. The District's utility rates will not change for fiscal year ended September 30, 2017.

Requests for Information

This financial report is designed to provide a general overview of Coral Springs Improvement District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Coral Springs Improvement District, 10300 N.W. 11th Manor, Coral Springs, Florida 33071.

**BASIC
FINANCIAL STATEMENTS**

**Coral Springs Improvement District
Statement of Net Position
September 30, 2016**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Assets:			
Current assets:			
Cash and cash equivalents	\$ 4,557,786	\$ 18,763,858	\$ 23,321,644
Investments	260,928	257,486	518,414
Accounts receivable	-	1,202,989	1,202,989
Due from other governments	-	70,120	70,120
Accrued interest receivable	4,418	5,467	9,885
Prepaid items	23,504	299,478	322,982
Restricted cash and cash equivalents	-	4,383,191	4,383,191
Noncurrent assets:			
Capital assets:			
Depreciable (net)	6,865,712	56,270,197	63,135,909
Nondepreciable	553,200	1,960,812	2,514,012
Total assets	<u>12,265,548</u>	<u>83,213,598</u>	<u>95,479,146</u>
Deferred Outflows of Resources:			
Deferred charge on refunding	-	1,837,817	1,837,817
Liabilities:			
Current liabilities:			
Accounts payable	23,774	193,572	217,346
Accrued expenses	12,227	94,977	107,204
Contracts payable	-	186,341	186,341
Compensated absences payable	18,260	115,855	134,115
Customer deposits	20,000	572,395	592,395
Internal balances	(371)	371	-
Payable from restricted assets:			
Accrued interest payable	-	54,430	54,430
Current portion of bonds payable	-	1,075,000	1,075,000
Noncurrent liabilities:			
Net OPEB obligation	36,742	234,258	271,000
Compensated absences payable	21,834	110,694	132,528
Bonds payable	-	41,755,000	41,755,000
Total liabilities	<u>132,466</u>	<u>44,392,893</u>	<u>44,525,359</u>
Net Position:			
Net investment in capital assets	7,418,912	15,401,009	22,819,921
Restricted for renewal and replacement	-	3,924,580	3,924,580
Restricted for debt service	-	458,611	458,611
Unrestricted	4,714,170	20,874,322	25,588,492
Total net position	<u>\$ 12,133,082</u>	<u>\$ 40,658,522</u>	<u>\$ 52,791,604</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Statement of Activities
For the Year Ended September 30, 2016**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs:						
Governmental activities:						
General government	\$ 408,718	\$ -	\$ -	\$ (408,718)	\$ -	\$ (408,718)
Physical environment	752,664	-	-	(746,814)	-	(746,814)
Provision for depreciation	215,167	-	-	(215,167)	-	(215,167)
Total governmental activities	1,376,549	-	-	(1,370,699)	-	(1,370,699)
Business-type activities:						
Personal services	4,188,965	-	-	-	(4,121,179)	(4,121,179)
Materials, supplies and services	2,879,258	-	-	-	9,696,177	9,696,177
Provision for depreciation and amortization	4,335,404	-	-	-	(4,335,404)	(4,335,404)
Bond issuance costs	890,434	-	-	-	(890,434)	(890,434)
Interest expense	1,892,211	-	-	-	(1,892,211)	(1,892,211)
Total business-type activities	14,186,272	-	-	-	(1,543,051)	(1,543,051)
Total primary government	\$ 15,562,821	\$ 12,649,071	\$ -	(1,370,699)	(1,543,051)	(2,913,750)
General revenues:						
Assessments				1,813,837	-	1,813,837
Interest income				19,205	58,419	77,624
Miscellaneous income				80,193	95,190	175,383
Total general revenues				1,913,235	153,609	2,066,844
Change in net position				542,536	(1,389,442)	(846,906)
Net position, October 1, 2015				11,590,546	42,047,964	53,638,510
Net position, September 30, 2016				\$ 12,133,082	\$ 40,658,522	\$ 52,791,604

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Balance Sheet - Governmental Fund
September 30, 2016**

	General Fund
Assets:	
Cash and cash equivalents	\$ 4,557,786
Investments	260,928
Accrued interest receivable	4,418
Due from proprietary fund	371
Prepaid items	<u>23,504</u>
Total assets	\$ <u>4,847,007</u>
Liabilities:	
Accounts payable	\$ 23,774
Accrued expenditures	12,227
Deposits	<u>20,000</u>
Total liabilities	<u>56,001</u>
Fund Balance:	
Nonspendable:	
Prepaid items	23,504
Assigned to:	
Capital projects	1,650,000
First quarter operating reserves	350,000
Emergency	2,000,000
Unassigned	<u>767,502</u>
Total fund balance	<u>4,791,006</u>
Total liabilities and fund balance	\$ <u>4,847,007</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
 Reconciliation of the Balance Sheet of the Governmental Fund
 to the Statement of Net Position
 September 30, 2016**

Total Fund Balance - Governmental Fund \$ 4,791,006

Amounts reported for governmental activities in
 the statement of net position are different because:

Capital assets used in governmental activities are not
 financial resources and, therefore, are not reported
 in the governmental fund.

Cost of capital assets	\$ 14,117,214	
Less accumulated depreciation	<u>(6,698,302)</u>	7,418,912

Certain liabilities are not due and payable in the
 current period and, therefore, are not reported
 in the governmental fund.

Net OPEB obligation	(36,742)	
Compensated absences payable	<u>(40,094)</u>	<u>(76,836)</u>

Net Position of Governmental Activities \$ 12,133,082

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Statement of Revenues, Expenditures and Change in Fund Balance - Governmental Fund
For the Year Ended September 30, 2016**

	General Fund
Revenues:	
Assessments	\$ 1,813,837
Miscellaneous income	80,193
Interest income	19,205
Permit fees	<u>5,850</u>
Total revenues	<u>1,919,085</u>
Expenditures:	
Current:	
General government:	
Personal services	187,374
Operating	<u>248,729</u>
Total general government	<u>436,103</u>
Flood control:	
Personal services	528,086
Operating	<u>224,578</u>
Total flood control	<u>752,664</u>
Capital outlay	<u>1,666,955</u>
Total expenditures	<u>2,855,722</u>
Net change in fund balance	(936,637)
Fund Balance, October 1, 2015	<u>5,727,643</u>
Fund Balance, September 30, 2016	<u>\$ 4,791,006</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balance of the Governmental Fund to the Statement of Activities
 For the Year Ended September 30, 2016**

Net Change in Fund Balance - Governmental Fund \$ (936,637)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Expenditures for capital assets	\$	1,666,955	
Current year provision for depreciation		<u>(215,167)</u>	1,451,788

Some expenses reported in the statement of activities are not reported in the governmental funds because they have no effect on current financial resources.

Change in net OPEB obligation		(4,690)	
Change in compensated absences		<u>32,075</u>	<u>27,385</u>

Change in Net Position of Governmental Activities \$ 542,536

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Statement of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - General Fund
For the Year Ended September 30, 2016**

	<u>Original Budget</u>	<u>Amended & Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Assessments	\$ 1,781,758	\$ 1,781,758	\$ 1,813,837	\$ 32,079
Miscellaneous income	31,019	31,019	80,193	49,174
Interest income	2,400	2,400	19,205	16,805
Permit fees	<u>1,000</u>	<u>1,000</u>	<u>5,850</u>	<u>4,850</u>
Total revenues	<u>1,816,177</u>	<u>1,816,177</u>	<u>1,919,085</u>	<u>102,908</u>
Expenditures:				
Current:				
General government:				
Personal services	185,491	185,491	187,374	(1,883)
Operating	<u>203,604</u>	<u>241,724</u>	<u>248,729</u>	<u>(7,005)</u>
Total general government	<u>389,095</u>	<u>427,215</u>	<u>436,103</u>	<u>(8,888)</u>
Flood control:				
Personal services	475,081	475,081	528,086	(53,005)
Operating	<u>350,701</u>	<u>312,581</u>	<u>224,578</u>	<u>88,003</u>
Total flood control	<u>825,782</u>	<u>787,662</u>	<u>752,664</u>	<u>34,998</u>
Capital outlay:	<u>1,901,300</u>	<u>1,776,300</u>	<u>1,666,955</u>	<u>109,345</u>
Total expenditures	<u>3,116,177</u>	<u>2,991,177</u>	<u>2,855,722</u>	<u>135,455</u>
Excess (deficiency) of revenues over expenditures	<u>(1,300,000)</u>	<u>(1,175,000)</u>	<u>(936,637)</u>	<u>238,363</u>
Other Financing Sources (Uses):				
Appropriation of prior years' fund balance	1,900,000	1,775,000	-	(1,775,000)
Assigned for first quarter operating reserves	(350,000)	(350,000)	-	350,000
Assigned for capital projects and emergency	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>	<u>250,000</u>
Total other financing sources (uses)	<u>1,300,000</u>	<u>1,175,000</u>	<u>-</u>	<u>(1,175,000)</u>
Net change in fund balance	-	-	(936,637)	(936,637)
Fund Balance, October 1, 2015	<u>5,727,643</u>	<u>5,727,643</u>	<u>5,727,643</u>	<u>-</u>
Fund Balance, September 30, 2016	<u>\$ 5,727,643</u>	<u>\$ 5,727,643</u>	<u>\$ 4,791,006</u>	<u>\$ (936,637)</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Statement of Net Position - Proprietary Fund
September 30, 2016**

	<u>Water and Sewer Fund</u>
Assets:	
Current assets:	
Cash and cash equivalents	\$ 18,763,858
Investments	257,486
Accounts receivable	1,202,989
Due from other governments	70,120
Accrued interest receivable	5,467
Prepaid items	299,478
Restricted cash and cash equivalents	4,383,191
Noncurrent assets:	
Depreciable (net)	56,270,197
Nondepreciable	1,960,812
Total assets	<u>83,213,598</u>
Deferred Outflows of Resources:	
Deferred charge on refunding	<u>1,837,817</u>
Liabilities:	
Current liabilities:	
Accounts payable	193,572
Accrued expenses	94,977
Due to general fund	371
Contracts payable	186,341
Compensated absences payable	115,855
Customer deposits	572,395
Payable from restricted assets:	
Accrued interest payable	54,430
Current portion of bonds payable	1,075,000
Noncurrent liabilities:	
Net OPEB obligation	234,258
Compensated absences payable	110,694
Bonds payable	41,755,000
Total liabilities	<u>44,392,893</u>
Net Position:	
Net investment in capital assets	15,401,009
Restricted for renewal and replacement	3,924,580
Restricted for debt service	458,611
Unrestricted	20,874,322
Total net position	<u>\$ 40,658,522</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Statement of Revenues, Expenses and Change in Net Position - Proprietary Fund
For the Year Ended September 30, 2016**

	<u>Water and Sewer Fund</u>
Operating Revenues:	
Charges for services:	
Water	\$ 6,492,785
Sewer	5,863,977
Contract personnel fees	67,786
Miscellaneous utility fees	138,722
Technology sharing fees	15,000
Rentals	<u>64,951</u>
Total operating revenues	<u>12,643,221</u>
Operating Expenses:	
Personal services	4,188,965
Materials, supplies and services	2,879,258
Provisions for depreciation and amortization	<u>4,335,404</u>
Total operating expenses	<u>11,403,627</u>
Operating income	<u>1,239,594</u>
Nonoperating Revenues (Expenses):	
Bond issuance costs	(890,434)
Interest income	58,419
Miscellaneous revenue	95,190
Interest expense	<u>(1,892,211)</u>
Total nonoperating revenues (expenses)	<u>(2,629,036)</u>
Change in net position	(1,389,442)
Net Position, October 1, 2015	<u>42,047,964</u>
Net Position, September 30, 2016	<u>\$ 40,658,522</u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Statement of Cash Flows - Proprietary Fund
For the Year Ended September 30, 2016**

	<u>Water and Sewer Fund</u>
Cash Flows from Operating Activities:	
Cash received from customers and users	\$ 12,666,597
Cash paid to employees for services	(4,130,821)
Cash paid to suppliers for goods and services	<u>(2,539,181)</u>
Net cash provided by (used in) operating activities	<u>5,996,595</u>
Cash Flows from Noncapital Financing Activities:	
Cash received for miscellaneous activities	<u>95,190</u>
Net cash provided by (used in) noncapital financing activities	<u>95,190</u>
Cash Flows from Capital and Related Financing Activities:	
Interest paid and other fiscal charges	(3,691,198)
Cost of issuance paid	(890,434)
Bond issued	42,830,000
Bond principal payments	(42,130,000)
Purchase of capital assets	<u>(1,532,386)</u>
Net cash provided by (used in) capital and related financing activities	<u>(5,414,018)</u>
Cash Flows from Investing Activities:	
Interest received	<u>57,627</u>
Net cash provided by (used in) investing activities	<u>57,627</u>
Net increase (decrease) in cash and cash equivalents	735,394
Cash and Cash Equivalents, October 1, 2015	<u>22,411,655</u>
Cash and Cash Equivalents, September 30, 2016	<u>\$ <u>23,147,049</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

**Coral Springs Improvement District
Statement of Cash Flows - Proprietary Fund (continued)
For the Year Ended September 30, 2016**

	<u>Water and Sewer Fund</u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities:	
Operating income	\$ <u>1,239,594</u>
 Adjustments to reconcile operating income to net cash provided by operating activities:	
Provision for depreciation	4,304,880
Provision for amortization	30,524
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	3,796
(Increase) decrease in due from other sources	506,562
(Increase) decrease in due from other governments	(9,138)
(Increase) decrease in prepaid items	(8,766)
(Increase) decrease in due from general fund	5,579
Increase (decrease) in accounts payable	(26,981)
Increase (decrease) in accrued expenses	19,314
Increase (decrease) in contracts payable	(127,179)
Increase (decrease) in compensated absences payable	16,520
Increase (decrease) in customer deposits	19,580
Increase (decrease) in net OPEB obligation	<u>22,310</u>
 Total adjustments	 <u>4,757,001</u>
 Net cash provided by (used in) operating activities	 \$ <u><u>5,996,595</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

Note 1 - Organization and Operations

The Coral Springs Improvement District (the "District") was incorporated under the provisions of Chapter 70-617, Laws of Florida, for the purpose of constructing and maintaining systems of drainage, flood control and water and sewer utilities within the boundaries of the District. Its utilities currently service approximately 9,500 customers.

Note 2 - Summary of Significant Accounting Policies

The basic financial statements of the District have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The District's more significant accounting policies are described below.

Reporting entity: The criteria used for including component units consists of identification of legally separate organizations for which the Board of Supervisors of the District are financially accountable. This criteria also includes identification of organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete. Based upon this review, there were no potential component units of the District.

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District has both governmental and business-type activities.

In the government-wide statement of net position, the governmental activities column is presented on a consolidated basis, if applicable, and is reported on a full-accrual, economic resource basis, which recognizes all noncurrent assets and receivables as well as all noncurrent debt and obligations. The effect of inter-fund activity has been eliminated from the government-wide financial statements.

The government-wide statement of activities reports both the gross and net cost of each of the District's functions. The net costs, by function, are also supported by general revenues, other revenue, etc. The statement of activities reduces gross expenses by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflect capital-specific grants.

This government-wide focus is more on the ability to sustain the District as an entity and the change in the District's net position resulting from the current year's activities.

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/net position, revenues and expenditures (expenses). The various funds are summarized by type in the basic financial statements. The following fund types are used by the District:

General Fund - The General Fund is established to account for all financial transactions not properly accounted for in another fund.

Water and Sewer Fund - The Water and Sewer Fund is a proprietary fund established to account for operations that are to be financed and operated in a manner similar to private business enterprises. The costs of providing services to customers are to be recovered primarily through user charges.

Note 2 - Summary of Significant Accounting Policies (continued)

Measurement focus, basis of accounting, and presentation: Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the basic financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. Governmental funds use the current financial resources measurement focus and the government-wide statements use the economic resources measurement focus.

Governmental activity in the government-wide financial statements is presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available for use. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers revenues available if they are collected within sixty days after year end. Expenditures are generally recognized when the liability is incurred, except that interest payable on debt is recognized only when due.

The Proprietary Fund uses the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred.

Budgets and budgetary accounting: The District's annual budgets are adopted for the General Fund and Water and Sewer Fund and approved by the Board of Supervisors. The budget amounts presented in the accompanying basic financial statements are as originally adopted by the District's Board of Supervisors. Any amendments to the budget are reflected in the amended budget.

The General Fund budget is prepared on a basis consistent with generally accepted accounting principles (GAAP). This budget is a financial plan approved in the manner authorized by law, but not subject to appropriation.

Encumbrances: The District does not utilize encumbrance accounting.

Cash equivalents: For purposes of the statement of cash flows, the Water and Sewer Fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Investments: Investments are stated at their fair value, which is based on quoted market prices. Unrealized gains and losses in fair value are recognized. Certain investments are stated at amortized cost if they have a remaining maturity of one year or less when purchased.

Accounts receivable: Accounts receivable reflected in the Water and Sewer Fund consist of charges to customers for service including sewer revenues on services which have been rendered whether billed or not. No allowance for doubtful accounts is considered necessary.

Prepaid items: Certain payments reflect costs applicable to a future accounting period and are recorded as prepaid items in both the government-wide and fund financial statements.

Note 2 - Summary of Significant Accounting Policies (continued)

Capital assets: Capital assets, which include land, buildings, infrastructure, machinery and equipment and construction-in-progress, are reported in the governmental or business-type activities columns in the government-wide financial statements. All capital assets are valued at historical cost or estimated cost when actual historical cost is not available. Donated capital assets are valued at their estimated fair value on the date donated. The District defines capital assets as assets with an initial individual cost of more than \$ 1,000 and an estimated useful life in excess of one year. Depreciation on all capital assets is charged to operations using the straight-line method over the assets' estimated service lives, ranging from 5 to 40 years.

The costs of normal maintenance and repairs that do not add to the value of the capital asset or materially extend its life are not capitalized.

Due to/from other funds: Short-term inter-fund advances, when applicable, are recorded by the advancing fund as a receivable with a corresponding payable recorded by the receiving fund. Repayments reduce the corresponding receivable and payable. Inter-fund balances are eliminated in the government-wide financial statements.

Deferred outflows/inflows of resources: In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has one item that qualifies for reporting in this category. It is a deferred charge on refunding reporting in the proprietary fund and government wide statement of net position. A deferred charge on refunding results from the difference in carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District does not have any items that qualify for reporting in this category.

Net position: Net position is classified in three categories. The general meaning of each is as follows:

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted - consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted - all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Fund balance: The District previously adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Note 2 - Summary of Significant Accounting Policies (continued)

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Debt service resources are to be used for future servicing of the revenue note and are restricted through debt covenants.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Board of Supervisors (the "Board"). These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned: This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this responsibility to the District manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned: This classification includes the residual fund balance for the General Fund.

When the District has expenditures for which committed, assigned or unassigned fund balance is available, the District would consider committed funds to be spent first, then assigned funds and lastly unassigned funds.

Property tax calendar (assessments): Property tax assessments are validated with the Broward County Property Appraiser and collected by the Broward County Tax Collector. The key dates in the property tax cycle are as follows:

Preceding Fiscal Year:

Enforceable lien date	January 1
Tax roll validated	July 1
Taxes levied	July 15

Current Fiscal Year:

Beginning of fiscal year for which taxes have been levied	October 1
Tax bills rendered	November 1
Tax due date	March 31
Delinquent tax lien	April 30
Tax certificates sold	June 1

Note 2 - Summary of Significant Accounting Policies (continued)

Use of estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Date of management review: Subsequent events were evaluated by management through January 5, 2017, which is the date the financial statements were available for issuance.

Note 3 - Deposits and Investments

Deposits: The District's deposits must be placed with banks and savings and loans which are qualified as public depositories prior to receipt of public monies under Chapter 280, Florida Statutes. These deposits are insured by the FDIC up to \$ 250,000. Monies deposited in amounts greater than the insurance coverage are secured by the banks pledging securities with the State Treasurer in the collateral pool. At year end, the carrying amount of the District's bank deposits was \$ 12,063,416 and the bank balance was \$ 12,421,499. In addition, the District had \$ 10,500 in petty cash.

Investments: The investment of funds is authorized by Florida Statutes, which allows the District to invest in the Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, SEC registered money market funds with the highest credit quality rating, interest-bearing time deposits or savings accounts in qualified public depositories and direct obligations of the United States Treasury. Certain investments of the enterprise fund are governed by Bond Indentures.

Investments as of September 30, 2016 were as follows:

	Investments Measured at Amortized Cost	Maturity
	<u>Cost</u>	<u>Maturity</u>
Money Market mutual funds	\$ 15,630,919	N/A
Certificates of Deposit	<u>518,414</u>	Between 6/8/17 and 10/1/2018
	<u>\$ 16,149,333</u>	

These deposits and investments are reflected in the accompanying statement of net position as cash and cash equivalents of \$ 27,704,835 and investments of \$ 518,414.

Credit risk: Florida Statutes require the money market mutual funds held by the District to have the highest credit quality rating from a nationally recognized rating agency. The money market mutual funds held by the District are rated AAAm by Standard and Poor's and Aaa by Moody's Investors Service.

Interest rate risk: Florida Statutes state that the investment portfolio be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due. The District's investments are not subject to interest rate risk.

Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2016

Note 3 - Deposits and Investments (continued)

Custodial credit risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the District's investments are subject to custodial credit risk.

Restricted cash and cash equivalents: The proprietary fund maintains cash and cash equivalents restricted for the following purposes:

Future debt service	\$ 458,611
Renewal and replacement of capital assets	<u>3,924,580</u>
Total restricted cash and cash equivalents	<u>\$ 4,383,191</u>

Note 4 - Capital Assets

The following is a schedule of changes in capital assets during the year ended September 30, 2016:

	Balance, October 1, 2015	Additions	Deletions	Transfers	Balance, September 30, 2016
Governmental Activities:					
Capital assets, not being depreciated:					
Construction in progress	\$ 4,458,797	\$ 1,616,198	\$ -	\$ (6,074,995)	\$ -
Land	<u>553,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>553,200</u>
Total capital assets, not being depreciated	<u>5,011,997</u>	<u>1,616,198</u>	<u>-</u>	<u>(6,074,995)</u>	<u>553,200</u>
Capital assets, being depreciated:					
Infrastructure	6,766,470	48,808	-	6,074,995	12,890,273
Machinery and equipment	<u>671,792</u>	<u>1,949</u>	<u>-</u>	<u>-</u>	<u>673,741</u>
Total capital assets, being depreciated	<u>7,438,262</u>	<u>50,757</u>	<u>-</u>	<u>6,074,995</u>	<u>13,564,014</u>
Less accumulated depreciation for:					
Infrastructure	5,840,875	198,146	-	-	6,039,021
Machinery and equipment	<u>642,260</u>	<u>17,021</u>	<u>-</u>	<u>-</u>	<u>659,281</u>
Total accumulated depreciation	<u>6,483,135</u>	<u>215,167</u>	<u>-</u>	<u>-</u>	<u>6,698,302</u>
Total capital assets, being depreciated, net	<u>955,127</u>	<u>(164,410)</u>	<u>-</u>	<u>6,074,995</u>	<u>6,865,712</u>
Governmental activities capital assets, net	<u>\$ 5,967,124</u>	<u>\$ 1,451,788</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,418,912</u>

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2016**

Note 4 - Capital Assets (continued)

	Balance, October 1, 2015	Additions	Deletions	Transfers	Balance, September 30, 2016
Business-Type Activities:					
Capital assets, not being depreciated:					
Construction in progress	\$ 1,019,900	\$ 1,380,567	\$ -	\$ (1,196,392)	\$ 1,204,075
Easement	394,998	-	-	-	394,998
Land	361,739	-	-	-	361,739
Total capital assets, not being depreciated	1,776,637	1,380,567	-	(1,196,392)	1,960,812
Capital assets, being depreciated:					
Infrastructure	124,071,886	77,632	-	1,172,701	125,322,219
Buildings	1,613,564	2,353	-	-	1,615,917
Machinery and equipment	3,720,984	71,834	-	23,691	3,816,509
Total capital assets, being depreciated	129,406,434	151,819	-	1,196,392	130,754,645
Less accumulated depreciation for:					
Infrastructure	67,094,167	3,961,772	-	-	71,055,939
Buildings	1,406,900	20,918	-	-	1,427,818
Machinery and equipment	1,678,501	322,190	-	-	2,000,691
Total accumulated depreciation	70,179,568	4,304,880	-	-	74,484,448
Total capital assets, being depreciated, net	59,226,866	(4,153,061)	-	1,196,392	56,270,197
Business-type activities capital assets, net	\$ 61,003,503	\$ (2,772,494)	\$ -	\$ -	\$ 58,231,009

Provision for depreciation was charged to functions as follows:

Total provision for depreciation - governmental activities	\$ <u>215,167</u>
Total provision for depreciation - business-type activities	\$ <u>4,304,880</u>

Note 5 - Commitments

The District has various ongoing construction contracts. As of September 30, 2016, commitments on uncompleted construction contracts totaled \$ 957,784.

Note 6 - Debt

a. Summary of debt of business-type activities:

Debt at September 30, 2016 included the following:

\$ 42,830,000 Series 2016 Water and Sewer Refunding Revenue Bonds, due in annual installments through June 2031, at which time a balloon payment of \$ 17,530,000 plus interest will be due; interest is payable semi-annually at a fixed rate of 3.05%.

\$ 42,830,000

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2016**

Note 6 - Debt (continued)

The following is a summary of the changes that occurred in the Water and Sewer Fund debt during the year ended September 30, 2016:

	Balance, October 1, 2015	Additions	Deletions	Provision for Amortization	Balance, September 30, 2016	Due Within One Year
Series 2016 Bond	\$ -	\$ 42,830,000	\$ -	\$ -	\$ 42,830,000	\$ 1,075,000
Series 2007 Bond	<u>41,469,752</u>	<u>-</u>	<u>41,439,228</u>	<u>30,524</u>	<u>-</u>	<u>-</u>
	<u>\$ 41,469,752</u>	<u>\$ 42,830,000</u>	<u>\$ 41,439,228</u>	<u>\$ 30,524</u>	<u>\$ 42,830,000</u>	<u>\$ 1,075,000</u>

b. Summary of significant bond terms of business-type activities:

The Bonds are payable from the net revenues of the water and sewer system of the District. The District covenants to maintain utility rates which will be sufficient to pay its operating expenses and 110% of the annual required principal and interest on the Bonds. The Bondholder requires the District to maintain deposits with a minimum required balance of \$ 3,000,000. The Series 2016 Bonds maturing after June 1, 2026 are subject to redemption prior to maturity at the option of the District. The Series 2016 Bonds maturing on June 1, 2017 through June 1, 2031 are subject to mandatory sinking fund redemption as outlined in the Bond Indenture. In addition, the Bonds established a Renewal and Replacement Fund as discussed in Note 7.

c. The annual debt service requirements are as follows:

Year Ending September 30,	Principal	Interest	Total
2017	\$ 1,075,000	\$ 928,936	\$ 2,003,936
2018	1,545,000	1,273,528	2,818,528
2019	1,595,000	1,226,406	2,821,406
2020	1,640,000	1,177,756	2,817,756
2021	1,695,000	1,127,736	2,822,736
2022-2026	9,265,000	4,831,964	14,096,964
2027-2031	<u>26,015,000</u>	<u>3,330,140</u>	<u>29,345,140</u>
	<u>\$ 42,830,000</u>	<u>\$ 13,896,466</u>	<u>\$ 56,726,466</u>

Advanced Refunding: In September 2016, the District issued \$ 42,830,000 of Water and Sewer Refunding Revenue Bonds, Series 2016, (the "2016 Bonds") with a rate of 3.05% to advance refund the Subordinate Water and Sewer Bonds, Series 2007 (the "2007 Bonds"). The gross proceeds of the 2016 Bonds along with a District contribution were deposited in an irrevocable trust with an escrow agent to provide for the cost of issuance, the establishment of a debt service reserve fund and the required debt service payment (including principal and interest) on the call date of June 1, 2017. As a result, the Series 2007 Bonds are considered defeased and the liability for those bonds has been removed from the statement of net position.

**Coral Springs Improvement District
Notes to Basic Financial Statements
September 30, 2016**

Note 6 - Debt (continued)

The reacquisition price of the 2007 Bonds exceeded the net carrying value by \$ 1,837,817. This amount is shown on the statement of net position as deferred outflows of resources. The District refunded the 2007 Bonds to reduce its total debt service payments by approximately \$ 8,483,000 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt, net of Districts contribution) of approximately \$ 4,480,000.

Note 7 - Restricted Net Position

Proprietary Fund: The 2016 Series Bonds established a Renewal and Replacement Account to be used for the purpose of paying the costs of nonrecurring maintenance expenditures, extensions, improvements or additions to, or the replacement of the water and sewer system. The minimum required balance for the Renewal and Replacement Account is \$ 1,000,000. The balance in the Renewal and Replacement Account at September 30, 2016 was \$ 3,924,580 which is reflected as restricted net position in the accompanying statement of net position for the proprietary fund.

Note 8 - Compensated Absences Payable

Employees of the District accumulate unused sick time and vacation time up to a specified number of hours depending on the employee's length of employment. Accumulated vacation time can be redeemed in cash at retirement. Accumulated sick time is not generally payable in cash except for the sick time of one employee in the General Fund which was grandfathered in when the District changed its policy regarding payment for accumulated sick time. The accumulated liability for the unused compensated absences at September 30, 2016 of the General Fund is considered to be payable from future resources and, accordingly, is only recorded in the governmental activities column of the statement of net position.

The following is a schedule of the changes in compensated absences of the governmental activities:

	Balance, October 1, 2015	Net increase (decrease)	Balance, September 30, 2016	Due within one year
Vacation time	\$ 47,655	\$ (7,561)	\$ 40,094	\$ 18,260
Sick time	24,514	(24,514)	-	-
Total	\$ 72,169	\$ (32,075)	\$ 40,094	\$ 18,260

The following is a schedule of the changes in compensated absences of the Proprietary Fund:

	Balance, October 1, 2015	Net increase (decrease)	Balance, September 30, 2016	Due within one year
Vacation time	\$ 210,029	\$ 16,520	\$ 226,549	\$ 115,855
Total	\$ 210,029	\$ 16,520	\$ 226,549	\$ 115,855

Note 9 - Retirement Plan

The District has a defined contribution pension plan qualified under Sections 401(a), 403(a), and a 501(a) of the Internal Revenue Code. The Plan is administered by independent trustees. All employees who meet the one year of service requirement are qualified to participate. Employees are prohibited from making voluntary contributions to the Plan. The District's required contribution is 6% of the total salaries of qualified participants. Total salaries for the year were \$ 3,472,623. Total salaries of qualified participants were \$ 3,367,330. Each participant's non-forfeitable percentage of his employer's contribution account increases (vests) at 20% for each year of service. Employer contributions for the year, less forfeitures from terminated employees, totaled \$ 203,543 and are included in personal services of the General and Water and Sewer Funds.

The District has a money purchase contribution plan qualified under Section 457(b) of the Internal Revenue Code. The Plan is administered by an independent trustee. All full time employees who meet the 3 consecutive month(s) of employment and are of 18 years of age are qualified to participate. The District maximum contribution is 5% of total salaries of qualified participants. Total salaries for the year were \$ 3,472,623. Total salaries of qualified participants were \$ 3,367,330. Employer contributions for the year, less forfeiture from terminated employees, totaled \$ 171,408 and are included in personal services of the General and Water and Sewer Funds.

Note 10 - Post-Employment Benefits

Funding Policy

The District provides no post-retirement benefits to retired employees but is required by state law to provide the availability for retirees to enroll in the health plan offered to its employees on a cost reimbursement basis.

The District does not directly make a contribution to provide retired employees with health care benefits. Retirees and their beneficiaries pay the same group rates as are charged to the District for active employees by its healthcare provider. However, the District's actuaries, in their actuarial valuation, calculate an offset to the cost of these benefits as an employer contribution, based upon an implicit rate subsidy. This offset equals the total age-adjusted costs paid by the District or its active employees for coverage of the retirees and their dependents for the year net of the retiree's own payments for the year.

The District's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with GASB Statement No. 45 *Accounting and Financial Reporting by Employers Benefits Other Than Pensions*. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

Note 10 - Post-Employment Benefits (continued)

The annual OPEB cost for the District for the current year and the related information is as follows:

Required contribution rates:	
Employer	Pay-as-you-go
Plan members	\$ -
Annual required contribution	46,000
Interest on net OPEB obligation	10,000
Adjustment to annual required contribution	<u>(21,000)</u>
Annual OPEB cost	35,000
Contributions made (credit for implied subsidy)	<u>(8,000)</u>
Increase in net OPEB obligation	27,000
Net OPEB obligation - beginning of year	244,000
Net OPEB obligation - end of year	\$ <u><u>271,000</u></u>

The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the fiscal year ended September 30, 2016 was:

Annual OPEB cost	\$ 35,000
Percentage of OPEB cost contributed	23%
Net OPEB obligation	\$ <u><u>271,000</u></u>

Funded Status and Funding Progress

The funded status of the plan as of April 1, 2016 was as follows:

Actuarial accrued liability	\$ 243,000
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	\$ <u><u>243,000</u></u>
Funded ratio	-
Covered payroll	\$ <u><u>3,297,000</u></u>
UAAL as a percentage of covered payroll	7.4%

The actuarial valuation for the calculation of OPEB involves estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information is designed to provide multi-year trend information to show whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. However, the District has not contributed assets to the plan at this time.

Note 10 - Post-Employment Benefits (continued)

Actuarial Methods and Assumptions

Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the District and the plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial valuation date	April 1, 2016
Actuarial cost method	Projected unit credit
Amortization method	15-year open period; level dollar payment
Actuarial assumptions:	
Investment rate of return	4.00% per annum *
Healthcare cost trend rates:	
Select rates	8.00% for 2016/2017 graded to 5.50% for 2021/2022
Ultimate rate	5.00% per annum

* Includes inflation at 2.75% per annum

Note 11 - Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The District carries commercial insurance to handle these various risks of losses.

Claims, expenditures, and liabilities would have been reported if it were probable that a loss in excess of policy limits had occurred and the amount of that loss could be reasonably estimated.

**REQUIRED
SUPPLEMENTAL INFORMATION**

**Coral Springs Improvement District
Schedule of Funding Progress
Other Post-Employment Benefits Plan
September 30, 2016**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)*</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
10/1/2012	\$ -	\$ 295,000	\$ 295,000	0%	\$ 2,742,000	10.8%
10/1/2014	\$ -	\$ 249,000	\$ 249,000	0%	\$ 2,906,000	8.6%
4/1/2016	\$ -	\$ 243,000	\$ 243,000	0%	\$ 3,297,000	7.4%

* Covered payroll is for the calendar year period used for the actuarial valuation.

**OTHER
FINANCIAL INFORMATION**

**Coral Springs Improvement District
Schedule of Operating Expenses by Department - Proprietary Fund
For the Year Ended September 30, 2016**

	<u>Water and Sewer Fund</u>
Administrative Operations:	
Personal services	\$ 1,148,496
Materials, supplies and services	449,846
Provisions for depreciation and amortization	<u>57,543</u>
Total plant operations	<u>1,655,885</u>
Plant Operations:	
Personal services	2,021,617
Materials, supplies and services	1,914,798
Provisions for depreciation and amortization	<u>3,430,185</u>
Total field operations	<u>7,366,600</u>
Field Operations:	
Personal services	1,018,852
Materials, supplies and services	514,614
Provisions for depreciation and amortization	<u>847,676</u>
Total administrative operations	<u>2,381,142</u>
Total operating expenses	<u>\$ 11,403,627</u>

**OTHER REPORTS OF
INDEPENDENT AUDITORS**

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

The Board of Supervisors
Coral Springs Improvement District
Coral Springs, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of Coral Springs Improvement District (the "District"), as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 5, 2017.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 5, 2017

INDEPENDENT AUDITOR'S REPORT TO DISTRICT MANAGEMENT

The Board of Supervisors
Coral Springs Improvement District
Coral Springs, Florida

Report on the Financial Statements

We have audited the financial statements of Coral Springs Improvement District (the "District"), as of and for the year ended September 30, 2016, and have issued our report thereon dated January 5, 2017.

Auditor's Responsibility

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

Other Reports

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 5, 2017, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Coral Springs Improvement District was established under the laws of the State of Florida in Chapter 70-617, as amended. The District does not have any component units.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Annual Financial Report

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for the District for the fiscal year ended September 30, 2016, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2016. In connection with our audit, we determined that these two reports were in agreement.

Monthly Financial Statements

Section 10.554(1)(i)6.a and 10.556(9), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether or not the District provided monthly financial statement(s) to its governing board and made such monthly statement(s) available for public access on its Web site. In connection with our audit, we determined that the District provided monthly financial statement(s) to its governing board and made such monthly statement(s) available for public access on its Web site.

Transparency

Section 10.554(1)(i)6.b. and 10.556(9), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the District provided a link on its Web site to the Florida Department of Financial Service's Web site to view the District's annual financial report submitted to the Department. In connection with our audit, we determined that the District provided a link on its Web site to the Florida Department of Financial Service's Web site.

Section 10.554(1)(i)6.c. and 10.556(9), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the District posted its tentative and final budgets on its Web site. In connection with our audit, we determined that the District posted its tentative and final budgets on its Web site.

Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Coral Springs Improvement District

Purpose of this Letter

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

Keefe McCullough

KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 5, 2017

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors,
Coral Springs Improvement District
Coral Springs, Florida

We have examined Coral Springs Improvement District (the "District") compliance with the requirements of Section 218.415, Florida Statutes, Local Government Investment Policies, during the year ended September 30, 2016. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2016.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Keefe McCullough

KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 5, 2017

Fifth Order of Business



PROPOSAL

LMK Pipe Renewal LLC • 1131 NW 55th Street • Fort Lauderdale, Florida 33309
 (954) 772-0075 office • (954) 772-0086 fax • Email: John@lmpkpipe.com

Submitted To: Coral Springs Improvement District
 10300 NW 11th Manor
 Coral Springs, FL 33071

Attn: Mr. Dan Daly

Date: 12/29/2016 - Revised
Phone: (954) 796-6639
Fax:
Cell#:
email: dand@fladistricts.com
Project: Coral Springs Improvement District Lift Station #2

Payment terms: 1) City of NMB Contract terms. Piggyback the City of North Miami Beach Contact.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from specifications below involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance. Florida law will govern the construction and performance of this agreement. Venue is Broward County, Florida.

Authorized Signature: x
 John Rinehart
 Note: This proposal may be withdrawn if not accepted within 90 days.

We hereby submit prices to furnish and install the following items:

Items	Description	QTY	UNIT	PRICE	TOTAL
Group D - Sectional and Lateral Liners					
D13	Sewer main cleaning and TV inspection (6-inch through 12-inch)	15,840	LF	1.00	\$ 15,840.00
D15	Sewer lateral cleaning and TV inspection from main (up to 30 feet)	268	EA	100.00	\$ 26,800.00
D24	Bypass pumping (6-inch through 10-inch sewer) (if necessary)		Setup	150.00	
Note: 1) Quantity is approximate, actual quantities will be invoiced. 2) Item #D24 will only be utilized if necessary. 3) Item #D15 based on average service per segment on past stations 4) Item #D13 and #D15 pricing is being discounted to The District from \$1.25LF and \$145.00EA to \$1.00 LF and \$100.00 EA					
Total Quote					\$ 42,640.00

Terms & Conditions

- Unit price proposal, payment shall be based on actual quantities. No bonds or permits are quoted in this proposal.
- Water meter provided at site by others.
- Traffic Control limited to cones around our equipment. MOT will be approved prior to work beginning by owner. (No police officer pay is anticipated or quoted in the unit item prices quoted above)
- Mainline bypass pumping is the responsibility of others, if required, unless specifically noted in the proposal (none anticipated).
- If in the sole opinion of our Field Superintendent, conditions become unsafe or unsuitable for our method(s) of inspection or repair, we reserve the right to terminate work in that section without prejudice against any other structures or pipelines that may be completed for reasons such as but not limited to: irregular pipe shapes, collapsed pipe sections, protruding taps, severe offset joint(s), severe mineral deposits, other obstructions, access restraints or crew/equipment limitations.
- One copy of the video for mainline and lateral pipe surveys will be provided with the pay request.
- Work must be given to LMK in adequate time to allow for completion by our forces. LMK will not be liable for liquidated damages or subject to any other penalties for work issued without adequate time to complete. Upon work issued to LMK, we will return a schedule to the prime contractor for the work released.
- If prime contractor fails to submit progress payments in a timely fashion as outlined in the bid documents or has received payment from owner and not paid LMK within 10 days, late fees will apply, 1.5% monthly or 18% annually for the past due invoice(s). We reserve the right to suspend work for non payment for work performed. LMK will not be held responsible for liquidated damages that may result from termination or suspension of work due to non-payment of outstanding invoices between LMK and prime contractor. Collection charges attorney's fees and costs for past due invoices will be reimbursable to LMK.

Acceptance of Proposal—the above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Authorized Signature: X _____
Date of Acceptance: _____

Any transmission of documents pertaining to this project through the use of a facsimile machine now or in the future is hereby permissible. Original copy to LMK Pipe Renewal LLC. Sub contracts must include this proposal as terms of our agreement.

Sixth Order of Business

RESOLUTION 2017-3

A RESOLUTION OF THE CORAL SPRINGS IMPROVEMENT DISTRICT, ADOPTED PURSUANT TO SECTION 164.1052, *FLORIDA STATUTES*, DECLARING THE INTENT OF THE BOARD OF SUPERVISORS TO INITIATE CONFLICT RESOLUTION PROCEDURES AS SET FORTH IN CHAPTER 164, *FLORIDA STATUTES*; FINDING THAT A CONFLICT EXISTS WITH THE CITY OF CORAL SPRINGS, FLORIDA; DIRECTING THE DISTRICT MANAGER TO FORWARD A CERTIFIED COPY OF THIS RESOLUTION AND THE REQUIRED CERTIFIED LETTER TO THE CITY MANAGER FOR THE CITY OF CORAL SPRINGS PURSUANT TO SECTION 164.1052, *FLORIDA STATUTES*; AUTHORIZING THE APPROPRIATE DISTRICT OFFICIALS TO TAKE ALL STEPS NECESSARY TO EFFECTUATE THIS RESOLUTION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, there presently exists a dispute between the Coral Springs Improvement District (“District”) and the City of Coral Springs (“City”) concerning the City’s use of park property previously owned by the District, but subsequently conveyed to the City by the District; and

WHEREAS, the District has attempted to amicably resolve this matter with the City of Coral Springs, but such attempts have been unsuccessful to date; and

WHEREAS, Chapter 164, *Florida Statutes*, entitled the “Florida Governmental Conflict Resolution Act,” (“Act”) provides that a governmental entity may file suit against another governmental entity, abate the suit, and formally attempt to negotiate their differences pursuant to the procedures outlined in the Act prior to prosecuting the previously filed suit; and

WHEREAS, Section 164.1052, *Florida Statutes*, requires the governing body of the government entity initiating the conflict resolution procedures to adopt a resolution expressing its intent to initiate such procedure; and

WHEREAS, the Board of Supervisors of the Coral Springs Improvement District (“District Board”) finds that it is in the best interests of the residents of the District to initiate conflict resolution proceedings with the City of Coral Springs pursuant to the Act.

NOW, THEREFORE, BE IT RESOLVED BY THE CORAL SPRINGS IMPROVEMENT DISTRICT THAT:

Section 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and hereby incorporated herein.

Section 2. The District conveyed various park parcels to the City, specifying in the deeds of conveyance the parcels are for “park and recreational purposes.” Subsequently the City began leasing portions of the park properties to telecommunication service providers and/or telecommunication tower developers and/or owners for commercial remuneration in violation of the restrictive language in the deeds of conveyance and the City’s Comprehensive Plan and Land Development Regulations.

Section 3. The Board of Supervisors of the Coral Springs Improvement District (“District Board”) finds that a bona fide valid dispute exists between the District and the City concerning the City’s commercial use of the park parcels in contravention with Florida law. The issues in dispute include:

- (a) The City’s commercial use of the park parcels in violation of deeds of conveyance;
- (b) The City’s commercial use of the park parcels in violation of City’s adopted Comprehensive Plan and Land Development Regulations; and

- (c) An accounting, and disgorgement, of the monies collected by the City in connection with the City's prohibited commercial use of the park parcels.

Section 4. The District Board hereby initiates the Act's conflict resolution procedures to try to resolve the dispute between the District and the City regarding the City's use of the park parcels for commercial purposes.

Section 5. The Board of Supervisors of the Coral Springs Improvement District, hereby directs the District Manager to forward a certified copy of this Resolution, as well as the required Conflict Resolution Letter, to the City Manager for the City of Coral Springs, within five (5) days of adoption of this Resolution, by certified mail, return receipt requested, pursuant to §164.1052(1), *Florida Statutes*. The Conflict Resolution Letter shall include all items required by §164.1052(1), *Florida Statutes*, including without limitation:

- (a) Description of the conflict between the Coral Springs Improvement District and the City of Coral Springs;
- (b) The Coral Springs Improvement District's justification for initiating the conflict resolution procures of the Act;
- (c) A proposed date and place for the Conflict Assessment Meeting required by §164.1053, *Florida Statutes*; and,
- (d) Suggestions as to which individuals should attend the Conflict Assessment Meeting.

The District Manager is further directed to send a copy of the letter to any other state, county or other local governmental entity that may have a role in implementing any terms of any settlement arising out of the Conflict Assessment Meeting, or whose interests may be substantially affected by

the resolution of the conflict, or any other governmental unit the District Manager deems appropriate.

Section 6. The appropriate District officials are hereby authorized and directed to take all steps necessary to effectuate this Resolution.

Section 7. All Resolutions or parts of Resolutions in conflict herewith, are and the same are repealed to the extent of such conflict.

Section 8. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid, part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

Section 9. This Resolution shall become effective immediately upon its passage and adoption.

ADOPTED by the Coral Springs Improvement District this 23rd day of January 2017.

CORAL SPRINGS IMPROVEMENT DISTRICT

Dr. Martin Shank, President

ATTEST:

Nick St. Cavish, Secretary

Seventh Order of Business

RESOLUTION 2017-4

A RESOLUTION OF THE CORAL SPRINGS IMPROVEMENT DISTRICT FORMALLY RECOGNIZING AND REAFFIRMING A PREVIOUS MOTION OF THE BOARD OF SUPERVISORS TO ESTABLISH A POLICY REGARDING TREES WITHIN THE DISTRICT RIGHT-OF-WAY; AND PROVIDING FOR ENFORCEMENT OF THIS POLICY

WHEREAS, the Coral Springs Improvement District (the 'District') is a special purpose, local government created pursuant to Chapter 298, Florida Statutes, and special act of the Florida Legislature: and

WHEREAS, the District provides comprehensive water management services including flood control, stormwater management, potable water, waste water and sewer services for all residents and property owners located within the boundaries of the District; and

WHEREAS, at a regular meeting of the Board of Supervisors held June 27, 2006, the Board of Supervisors formally established a policy by motion with regard to trees located on District rights-of-way as set forth in the portion of the minutes for such meeting attached hereto as 'Exhibit A';

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CORAL SPRINGS IMPROVEMENT DISTRICT THAT:

Section 1. A general policy is hereby established to remove all trees located within 25 feet of the top of the bank of the District's canals or within the District rights-of-way, whichever is less, in order to ensure maintenance access and ameliorate canal blockage.

Section 2. District staff is authorized to prepare an implementation plan for enforcing this policy for review and consideration by the Board of Supervisors.

PASSED AND ADOPTED by the Board of Supervisors of the Coral Springs Improvement District this 23rd day of January 2017.

CORAL SPRINGS IMPROVEMENT DISTRICT

Dr. Martin Shank, President

ATTEST:

Nick St. Cavish, Secretary

mobilization, which I do not think we will be faced with because we are not talking about as much equipment.

Mr. Petty responded I agree. It is not a cost issue. The issue is whether we have done the best job we can to prevent flooding in our Drainage District. We are tempting fate by saying we are working on trying to remove a threat to drainage during the hurricane season. September, October and November are the peak of the hurricane season. If we are going to do anything, let's give it due diligence. This is why I would like to move by the next Board meeting. If I started a contract at the next Board meeting in late July, I have about four to six weeks to clear the trees before I am in the peak of the season. I know what the public reaction is going to be if the system backs up due to a tree on our property.

Mr. Fennell stated I would like to approve the Surface Water Management Permit for the Sawgrass Expressway.

Mr. Hanks asked was it included in the District boundaries?

Mr. McKune responded yes.

Ms. Early stated it is subject to a few stipulations.

Mr. Petty stated approval will be subject to the engineer's evaluation.

On MOTION by Mr. Hanks seconded by Mr. Eissler with all in favor the Right-of-Way & Surface Water Management Permit for expansion of the Sawgrass Expressway to six lanes from Atlantic Boulevard to Coral Ridge Drive was approved, subject to the engineer's evaluation.

EIGHTH ORDER OF BUSINESS

Consideration of Award of Contract for Landscape Maintenance

Mr. Petty stated we would like to pull this item from the agenda as we did not receive enough responses. This is for the utility site maintenance.

Mr. Fennell stated we need to move forward with the trees. We have not changed our policy.

On MOTION by Mr. Hanks seconded by Mr. Fennell with all in favor establishment of a general policy removing all trees within 25 feet of the top of the bank or in the right-of-way, whichever is less, in order to ensure maintenance access and ameliorate canal blockage was approved.

Eighth Order of Business

8B.

Globaltech, Inc.
CSID Engineer's Report
January 23, 2017

PROJECTS UNDER CONTRACT

WA #115 – Lime Plant Demolition – In progress

- All original work complete.
- CSID staff watering lawn during transition period.
- Received permit for flushing line from BCHD without comments.
- Ordered flap-gate for flushing line.
- Flap-gate should be installed in April 2017.

WA #117 – Tamarac Interconnect – In progress

- Received road permits from Broward County.
- Concrete vaults ready to be delivered.
- Meeting with Broward County to review MOT (next week)
- Pre-construction meeting to be conducted by end of January.
- Apply for City of Coral Springs general permit next week.
- Begin construction early February (construction should take 8 – 10 weeks).

WA #118 – Margate Interconnect – In progress

- Preliminary Design to be delivered by the end of January.
- Final Design Due by end of February.
- Construction Scheduled to begin in April.

WA #120 – WWTP Operating Permit Renewal – In progress

- Authorization approved by Board - 10/17
- Submitted permit to BCHD on 12/02 (30 days to review)
- No comments received from BCHD – contracted week of 1/09
- Expecting permit to be issued in February.

WA #121 – Sodium Hypochlorite Tank Replacement – In progress

- Authorization approved by Board – 10/17
- Coordinated activities with CSID staff to reduce project cost.
- CSID staff removed existing tank and disposed resulting in a savings of approximately \$4,000.
- Ordered Tank 12/22 – Justin Tanks reported fabrication delays to mid-April 2017.

PROJECTS PENDING

- WA #122 – Administration Building Structural Assessment – in development
- WA #123 – Canal Sites 6 – 12 Assessment – in development
- WA #124 – Water Distribution System Leak Assessment – in development
- WA #___ – Effluent Pump Station Electrical Improvements – Submitted to staff.

8C.

Coral Springs Improvement District
Utility Billing Work Orders

2017	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	TOTAL
<i>Customer Inquiry requiring work order</i>													0
<i>Mis-Reads</i>													0
<i>Meter Calibration Tests</i>													0

Coral Springs Improvement District
Utility Billing Work Orders

2016	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	TOTAL
<i>Customer Inquiry requiring work order</i>	28	32	25	44	49	22	29	49	30	38	26	44	416
<i>Mis-Reads</i>	5	3	2	0	2	2	2	2	3	1	2	0	24
<i>Meter Calibration Tests</i>	0	0	0	0	0	0	0	0	0	0	0	0	0

2015	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	TOTAL
<i>Customer Inquiry requiring work order</i>	40	27	33	33	43	43	40	37					296
<i>Mis-Reads</i>	4	2	0	0	0	1	0	3					10
<i>Meter Calibration Tests</i>	1	2	0	0	0	0	0	0					3



January Report to the Board of Directors for the Water Plant

Report Includes Updates through 1/11/2017

Hypochlorite tank replacement

Globaltech has placed the order with Justin Tank for the replacement hypochlorite tank. There is a significant lead time to manufacture and deliver this tank (approx. 11 weeks). We have Globaltech researching temporary tank options to assist in the meantime.

Lime plant demolition

We have received the permit back from the Health Dept. and it has been approved without any conditions. Globaltech will now order the flap gate to install at the end of the line to prevent animals etc. from entering it when not in use. Once this is installed they will submit the record drawings to the Health Dept. and we can begin using the line. The seed vs sod decision seems to be a good one as the grass is growing nicely where the lime plant once was. Once it fills in a bit more we will order the aerial photos of the entire facility.



Degasifier cleaning pump

We spoke with Tim Syx from Klein Pump and he had the motor and pump combo repaired and put back together. When running the pump they experienced the same issue that we did where the shaft severed. Now they believe it was a manufacturing defect and are trying to acquire a new shaft from a different batch, as well as looking to solve this for future manufacturing. I spoke with Tim on 1/10/17 and he believes he will have the pump back to us in about two weeks. In our minds this has proven that the stance we stood firm with from the beginning, which was that this failure was not due to improper operation, was true.

High service pump check valve repairs

We have identified an issue with two check valves on our larger high service pumps. The discs in the valves are at the end of their life expectancy and are beginning to fail. We researched the valves and found a repair kit instead of replacing the entire valve. The maintenance dept. is currently installed the first repair kit and if successful we will move forward with inspecting the other valves and doing the same with them.

Acid injection points upgrades

On 1/10/17 David, Mike, and I met with Dave Schuman from Globaltech to discuss improving our acid injection points to prevent future failures. We have two injection points for acid and both have failed in the past. A small leak occurred at each point which required a welder to come out and make repairs before we could get the system back online. The pre acid is necessary in order for us to run the plant which is why we need to be proactive with this situation. It is very common for RO/Nano plants to have failures at these locations. We are looking to add additional stainless plates around the 24" pipe at the injection points as well as replacing some of the existing fittings with superior fittings. We will also camera the inside of the 24" pipe to determine what other degradation has occurred if any. We will bring this before the board in the form of a Work Authorization for approval once all plans are finalized.

Six sigma courses

We are in the process of assigning projects to several employees where they will utilize some of the tools that they have acquired via the six sigma modules. They will create schedules for each project and the goal is to improve processes that we were doing differently in the past.

Open position in our department

We have started receiving applications for the open position in our department which is for an A licensed operator. We have scheduled three interviews to be held on 1/20/17 with qualified applicants. We expect to receive more applications for this position and will continue interviewing until we find the correct fit for our department and the District.

Feed and transfer pump motor spares

We worked with Nico from Globaltech to write a spec to include a spare motor for the feed and transfer pumps. There are two reasons for doing this. One is that we currently have no spares and there are long lead times for replacements and both are an essential part of our process. The second reason is because we need to replace the bearings in our existing motors and in order to do that they have to be taken offsite. This makes us uncomfortable because they can be damaged in transit or while being worked on and we cannot afford to be without them. When the new motors come in, and are installed, the current motors will be sent out to have the bearings replaced. I have attached the schedule for this project below.



Feed and Transfer motor replacement project schedule

ID	Task Name	Preceding Tasks	Responsible	Duration (days)	Dates		
					Start	Finish	Completion
	Plan Level Activities			34	12/1/2016	1/4/2017	
P-01	Develop specs		Nico/Joe	27	12/1/2016	12/27/2016	√
P-02	Create Project Manual		Joe/David	8	12/27/2016	1/4/2017	√
P-03							
P-04							
	Bid Process			54	1/5/2017	2/28/2017	
B-01	Publish advertisement in newspaper for bid (1/9/17 & 1/16/17)		Dan/Sandra	11	1/5/2017	1/16/2017	In progress
B-02	Mandatory Pre-Bid Conference		Joe/David/Nico	1	1/18/2017	1/18/2017	
B-03	Bids and all necessary paperwork due by 9am on 1/25		Vendors	7	1/18/2017	1/25/2017	
B-04	Review of bids		Joe/David	1	1/25/2017	1/26/2017	
B-05	Present bids to board for approval		Joe/Board	1	2/27/2016	2/27/2016	
B-06	Notice to proceed		Joe	1	2/28/2017	2/28/2017	
	Work Process			90	2/28/2017	5/29/2017	
W-01	Work to begin and equipment arriving		Vendor	5	2/28/2017	3/5/2017	
W-02	Notice of shutdown date (at least 2 week notice)		Vendor		TBD		
W-03	24 hour shutdown for removal and installation		Vendor/Mike		TBD		
W-04	Inspection of completed work		Nico/Joe		TBD		
W-05	Field Tests with District Engineer present		Nico/Joe		TBD		
W-06	Reports and certificates of all testing shall be submitted		Vendor		TBD		
W-07	End of Job		Vendor		5/29/2017	5/29/2017	
W-08							

Coral Springs Improvement District
Wastewater Department Report
January 2017 Board Meeting

Ongoing Projects

Globaltech has notified the District that they are progressing with the following approved work authorizations (WA):

- WA # 120 – Wastewater Plant Operating Permit Renewal: Staff has been notified that Florida Department of Environmental Agency (FDEP) has completed reviewing the permit application and are drafting the permit.

Operations

- Staff members are viewing and taking quizzes on the Gemba Academy Six Sigma training.
- Staff took Plant F offline on December 19, 2016. Staff will start the wasting process the week of January 9, 2017.
- Staff is preparing for Pond Liner Replacement. Staff is working with contractor on an exact time for start of the project.



Coral Springs Improvement District

Board of Supervisors Meeting January 23, 2017

Drainage Report

Aquatic Weed Control

- Aquatic herbicide treatments are on schedule. Aquatic weed growth is slow.
- 3000 triploid grass carp via piggyback Broward County bid is scheduled to be delivered by the end of the month.

Flood Control

- The canal levels are approx. 6'1" for the East basin and 6'6" for the West basin. As of this report we have recorded .58 inches of rainfall for January. During the same time frame Jan. 2016 we had over 4" of rainfall.
- An RFP for culvert inspections has been published in the local newspaper. The results will be available after this meeting and brought before the Board of Supervisors during the February meeting for review and authorization.
- One of 4 pumps is being rehabilitated and converted to a water lube system. At this time the project is on schedule to be completed by June 1.

Other Drainage Activities

- Staff continues to progress with Six Sigma training. Two employees have completed the yellow belt level.
- Staff identified a structure that was built upon the District right of way. A Notice of Violation was sent via certified mail. Update on this issue will be provided at the meeting.





Coral Springs Improvement District
10800 N.W. 11TH MANOR Coral Springs, FL 33071

Water Distribution and Wastewater Collection

Department Report

1-23-17 board Meeting

- There were 41 water breaks in the month of December.
- The Department has decided to put the service line project out to bid. We plan to have it in front of the board for approval on Feb 27th meeting.
- The Tamarac/CSID interconnect project is soon to enter the construction phase. All known permits have been paid and some construction materials have been delivered. Ground breaking will commence after a pre-construction meeting with the County.
- The Margate/CSID interconnect project is currently in the survey/ design phase. The tentative date to start construction Globaltec has provided is still in early to mid-April. We are due to meet with the City of Margate to go over construction plans
- The Department will be conducting Process mapping and project management meetings to enhance our operational efficiency. We expect to cover the key components in our daily activities.

FINANCIALS

Coral Springs Improvement District

Financial Reporting
for
DECEMBER 2016

January 23, 2017
Board of Supervisors Meeting

Coral Springs Improvement District
Balance Sheet
All Fund Types and Account Groups

December 31, 2016

Description	General Fund	Water & Sewer Fund	General Fixed Assets	Totals
ASSETS				
Cash & Cash Equivalents:				
Checking Accounts	\$ 1,775,316	\$ 11,661,391	\$ -	\$ 13,436,707
Cash on Hand	-	500	-	500
Money Market Accounts	4,098,288	7,159,338	-	11,257,626
State Board of Admin. (Net)	-	-	-	-
Certificates of Deposit	260,928	257,486	-	518,414
Restricted Cash	-	-	-	-
Restricted Investments	-	5,038,435	-	5,038,435
Accounts Receivable	-	595,813	-	595,813
Unbilled Utility Revenues Receivable	-	733,865	-	733,865
Accrued Interest Receivable	4,418	5,468	-	9,886
Due from Other Funds	-	13,536	-	13,536
Prepaid Expenses	31,135	247,726	-	278,861
Bond Costs-2016 Series	-	482	-	482
Deferred Outflow-2007 Series	-	1,837,817	-	1,837,817
Land	-	361,739	553,200	914,939
Easements	-	394,998	-	394,998
Meters in Field (Net)	-	1,440,740	-	1,440,740
Machinery & Equipment (Net)	-	375,072	673,741	1,048,813
Imp. Other than Bldgs (Net)	-	54,266,284	12,890,274	67,156,558
Buildings (Net)	-	188,098	-	188,098
Construction in Progress	-	1,154,190	-	1,154,190
Total Assets	\$ 6,170,085	\$ 85,732,978	\$ 14,117,215	\$ 106,020,278

Coral Springs Improvement District
 Balance Sheet
 All Fund Types and Account Groups

December 31, 2016

Description	General Fund	Water & Sewer Fund	General Fixed Assets	Totals
<u>LIABILITIES</u>				
Accounts Payable	\$ 23,454	\$ 203,508	\$ -	\$ 226,962
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Accrued Int Payable-2016 Series	-	286,665	-	286,665
Accrued R & R Reserve	-	-	-	-
Accrued Wages Payable	12,227	95,376	-	107,603
Accrued Vac/Sick Time Payable	-	226,549	-	226,549
Pension Payable	-	-	-	-
Utility Tax Payable	-	58,710	-	58,710
Payroll Taxes Payable	-	-	-	-
Deposits	20,000	582,810	-	602,810
Due to Other Funds	13,536	-	-	13,536
Net OPEB Obligation	-	234,258	-	234,258
Bonds Payable-2016 Series	-	42,830,000	-	42,830,000
Total Liabilities	69,217	44,517,876	-	44,587,093
<u>FUND BALANCE / NET POSITION</u>				
Fund Balance:				
Unspendable	31,135	-	-	31,135
Assigned	4,000,000	-	-	4,000,000
Unassigned	2,069,733	-	-	2,069,733
Net Position		41,215,102	-	41,215,102
Investment in GFA	-	-	14,117,215	14,117,215
Total Fund Balance / Net Assets	6,100,868	41,215,102	14,117,215	61,433,185
Total Liabilities & Fund Balance / Net Assets	\$ 6,170,085	\$ 85,732,978	\$ 14,117,215	\$ 106,020,278

**Coral Springs Improvement District
General Fund**

Statement of Revenues, Expenditures and Change in Fund Balance

For the Period Ending December 31, 2016

	Adopted Budget FYE 2017	Prorated Budget Thru 12-31-16	Actual 3 Months Ending 12-31-16	Variance Favorable (Unfavorable)
--	-------------------------------	--	--	--

REVENUES:

Assessments (Net)	\$ 1,781,748	\$ 1,556,953	\$ 1,556,953	\$ -
Permit Review Fees	1,000	250	800	550
Interest Income	2,400	600	4,137	3,537
Shared Personnel Rev.	31,950	7,988	7,988	-
Miscellaneous Revenue	-	-	-	-
Carry Forward Assigned Funds	125,498	-	-	-
Total Revenues	1,942,596	1,565,791	1,569,878	4,087

EXPENDITURES:

Administrative

Supervisor Fees	7,200	1,800	1,800	-
Salaries/Wages	129,212	34,788	34,801	(13)
Special Pay	227	227	220	7
FICA Taxes	10,437	2,810	2,819	(9)
Pension Expense	14,214	3,827	3,850	(23)
Health Insurance	31,346	7,837	4,071	3,766
Workers Comp. Ins.	367	92	60	32
Engineering Fees	30,000	5,000	5,769	(769)
Attorney Fees	36,000	6,000	4,191	1,809
Special Consulting Services	70,000	5,000	5,735	(735)
Annual Audit	7,622	6,780	6,780	-
Actuarial Computation-OPEB	435	109	-	109
Management Fees	54,023	13,506	13,506	-
Communications-Telephone	3,024	756	756	-
Postage	636	159	159	-
Printing & Binding	1,200	300	300	-
Building Rent	12,000	3,000	3,000	-
Insurance	1,041	260	281	(21)
Legal Advertising	2,000	-	-	-
Contingencies/Other Current Charges	-	-	-	-
Fire & EMS Assessments	-	-	-	-
Technology Expense	15,000	3,750	5,300	(1,550)
Digital Record Management	5,000	-	-	-
Office Supplies	6,525	1,631	1,941	(310)
Dues, Subscriptions	7,500	175	175	-
Promotional Expenses	4,800	-	-	-
Capital Outlay	-	-	716	(716)
Total Administrative	449,809	97,807	96,230	1,577

Coral Springs Improvement District

General Fund

Statement of Revenues, Expenditures and Change in Fund Balance

For the Period Ending December 31, 2016

	Adopted Budget FYE 2017	Prorated Budget Thru 12-31-16	Actual 3 Months Ending 12-31-16	Variance Favorable (Unfavorable)
Field Operations				
Salaries and Wages	247,933	66,751	67,165	(414)
Special Pay	759	759	812	(53)
FICA Taxes	18,966	5,106	5,110	(4)
Pension Expense	27,273	7,343	7,376	(33)
Health Insurance	71,029	17,757	26,382	(8,625)
Worker's Comp. Insurance	13,736	3,434	2,248	1,186
Water Quality Testing	2,800	700	538	162
Communications-Radios/Cellphones	1,092	273	171	102
Electric Expense	1,720	430	220	210
Rentals & Leases	-	-	-	-
Insurance	17,250	4,313	3,245	1,068
R & M - General	140,875	6,000	4,791	1,209
R & M - Culvert Inspection & Cleaning	35,000	-	-	-
R & M - Canal Dredging & Maintenance	-	-	-	-
R & M - Vegetation Management	20,000	-	-	-
Operating Supplies - General	12,525	3,131	203	2,928
Operating Supplies - Chemicals	116,308	29,077	40,512	(11,435)
Operating Supplies - Uniforms	1,697	424	281	143
Operating Supplies - Motor Fuels	42,694	10,674	4,449	6,225
Dues, Licenses	1,530	-	-	-
Capital Outlay-Equipment	39,600	284	284	-
Capital Improvements	80,000	-	-	-
Total Field	892,787	156,456	163,787	(7,331)
Total Expenditures	1,342,596	254,263	260,017	(5,754)
Reserves:				
Reserved for 1st Qtr Operating	350,000	87,500	-	87,500
Reserved for Projects & Emergencies	250,000	62,500	-	62,500
Total Reserves	600,000	150,000	-	150,000
Total Expenditures & Reserves	1,942,596	404,263	260,017	144,246
Excess Revenues Over (Under)				
Expenditures & Reserves	\$ -	\$ 1,161,528	1,309,861	\$ 148,333
Fund Balance Beginning				4,791,007
Fund Balance Ending				\$ 6,100,868

Coral Springs Improvement District
Water and Sewer Fund
Statement of Revenues, Expenses and Change in Net Assets

For the Period Ending December 31, 2016

	Adopted Budget FYE 2017	Prorated Budget Thru 12-31-16	Actual 3 Months Ending 12-31-16	Variance Favorable (Unfavorable)
REVENUES:				
Water Revenue	\$ 6,467,008	\$ 1,616,752	\$ 1,612,568	\$ (4,184)
Sewer Revenue	5,852,977	1,463,244	1,462,461	(783)
Standby Revenue	1,872	468	628	160
Processing Fees	12,000	3,000	5,240	2,240
Lien Information Fees	9,000	2,250	4,000	1,750
Delinquent Fees	45,000	11,250	14,540	3,290
Contract Utility Billing Services	54,078	13,520	14,695	1,175
Contract HR & Payroll Services	12,161	3,040	3,040	-
Facility Connection Fees	-	-	5,160	5,160
Meter Fees	-	-	565	565
Line Connection Fees	-	-	-	-
Interest Income-Restricted	-	-	2,963	2,963
Interest Income-Other	-	-	13,642	13,642
Rental Income	60,359	15,090	21,090	6,000
Technology Sharing Revenue	15,000	3,750	3,750	-
Misc. Revenues	12,000	3,000	4,162	1,162
Unrealized Gain (Loss)-SBA	-	-	-	-
Renewal & Replacement	124,000	-	-	-
Carryforward Prior Yr Fund Balance	464,066	-	-	-
Total Revenues	13,129,521	3,135,364	3,168,504	33,140

Coral Springs Improvement District
Water and Sewer Fund
Statement of Revenues, Expenses and Change in Net Assets

For the Period Ending December 31, 2016

	Adopted Budget FYE 2017	Prorated Budget Thru 12-31-16	Actual 3 Months Ending 12-31-16	Variance Favorable (Unfavorable)
<u>EXPENSES:</u>				
<u>Administrative</u>				
Salaries/Wages/Overtime	870,311	234,315	231,236	3,079
Special Pay	1,992	2,071	2,071	-
FICA Taxes	66,579	17,925	16,407	1,518
Pension Expense	95,736	25,775	22,681	3,094
Health Insurance	151,013	37,753	36,958	795
Workers Comp. Insurance	5,946	1,487	972	515
Unemployment Comp	1,000	250	-	250
Engineering Fees	24,000	-	-	-
Trustee Fees and Other Exp.	14,611	600	600	-
Attorney Fees	12,000	2,000	561	1,439
Special Council Services	59,750	6,188	4,992	1,196
Travel & Per Diem	4,500	-	-	-
Annual Audit	11,700	10,170	10,170	-
Actuarial Computation-OPEB	-	-	-	-
Management Fees	81,038	20,260	20,260	-
Telephone	9,600	2,400	2,277	123
Postage	36,800	6,133	5,008	1,125
Printing & Binding	20,400	3,400	2,611	789
Electric	15,136	3,784	2,470	1,314
Rentals and Leases	3,200	800	771	29
Insurance	14,196	3,549	3,502	47
Repair and Maintenance	13,500	2,250	2,649	(399)
Legal Advertising	3,000	750	916	(166)
Other Current Charges	20,980	5,245	5,873	(628)
Credit Card Merchant Fees	57,000	14,250	15,165	(915)
Technology Expense	61,939	10,323	9,439	884
Digital Record Management	-	-	-	-
Toilet Rebate	14,850	4,257	4,257	-
Office Supplies	8,400	303	303	-
Dues, Memberships, Etc	9,500	640	640	-
Promotional Expenses	14,000	6,185	6,185	-
Capital Outlay	11,000	-	-	-
Total Administrative	1,713,677	423,063	408,974	14,089

Coral Springs Improvement District
Water and Sewer Fund
Statement of Revenues, Expenses and Change in Net Assets

For the Period Ending December 31, 2016

	Adopted Budget FYE 2017	Prorated Budget Thru 12-31-16	Actual 3 Months Ending 12-31-16	Variance Favorable (Unfavorable)
<u>Plant Operations</u>				
Salaries and Wages	1,576,555	424,457	388,824	35,633
Special Pay	2,703	2,703	2,599	104
FICA Taxes	120,608	32,471	29,764	2,707
Pension Expense	173,424	46,691	40,816	5,875
Health Insurance	284,791	71,198	66,342	4,856
Worker's Comp. Insurance	55,023	13,756	9,006	4,750
Water Quality Testing	80,435	20,109	10,365	9,744
Telephone	7,512	1,878	1,868	10
Electric Expense	820,889	205,222	143,448	61,774
Rentals & Leases	12,600	-	-	-
Insurance	190,393	47,598	38,427	9,171
Repair & Maint-General	561,665	85,997	87,259	(1,262)
Repair & Maint-Filters for Nano Plant	40,948	4,779	4,779	-
Sludge Management-Sewer	207,872	34,645	20,976	13,669
Advertisement for Employment	6,000	880	880	-
Office Supplies	2,180	545	293	252
Operating Supplies-General	49,900	6,100	4,732	1,368
Operating Supplies-Chemicals	465,164	77,527	70,449	7,078
Operating Supplies-Uniforms	8,290	2,073	1,316	757
Operating Supplies-Motor Fuels	143,320	35,830	519	35,311
Dues, Licenses, Etc.-Other	53,393	29,130	29,130	-
Capital Outlay	1,311,129	315,795	315,795	-
Renewal & Replacement Expense	124,000	4,387	4,387	-
Total Plant Operations	6,298,794	1,463,771	1,271,974	191,797

Coral Springs Improvement District
Water and Sewer Fund
Statement of Revenues, Expenses and Change in Net Assets

For the Period Ending December 31, 2016

	Adopted Budget FYE 2017	Prorated Budget Thru 12-31-16	Actual 3 Months Ending 12-31-16	Variance Favorable (Unfavorable)
<u>Field Operations</u>				
Salaries/ Wages/Overtime	771,900	207,819	190,641	17,178
Special Pay	1,893	1,787	1,787	-
FICA Taxes	59,049	15,898	14,580	1,318
Pension Expense	84,911	22,861	18,458	4,403
Health Insurance	216,610	54,153	43,534	10,619
Worker's Comp. Insurance	35,970	8,993	5,889	3,104
Water Quality Testing	500	-	-	-
Naturescape Irrigation Serv	4,542	-	-	-
Telephone	10,200	2,550	2,358	192
Electric	161,879	40,470	21,585	18,885
Rent Expense	13,500	1,374	1,374	-
Rent Expense-SCADA	56,040	14,010	14,010	-
Insurance	21,916	5,479	4,875	604
Repair and Maintenance	169,827	57,085	54,300	2,785
Meters-Replacement Program	8,031	-	-	-
Meters-New Connections	3,632	-	-	-
Meters-Supplies	6,708	-	-	-
Advertising-Employment	-	-	440	(440)
Office Supplies	1,680	28	28	-
Operating Supplies-General	48,795	12,199	14,802	(2,603)
Operating Supplies-Uniforms	5,810	1,453	893	560
Operating Supplies-Motor Fuels	25,392	6,348	2,625	3,723
Dues, Licenses, Etc	7,936	1,078	1,078	-
Capital Outlay	1,196,000	305,486	305,486	-
Renewal & Replacement	-	-	-	-
Total Field Operations	2,912,721	759,071	698,743	60,328
Total Operating Expenses	10,925,192	2,645,905	2,379,691	266,214
Reserves:				
Required Reserve for R & R	-	-	-	-
Total Operating Exp & Reserve	10,925,192	2,645,905	2,379,691	266,214
Available for Debt Service	2,204,329	489,459	788,813	299,354
<u>Debt Service</u>				
<u>Principal</u>				
2016 Series	1,075,000	268,750	268,750	-
<u>Interest</u>				
2016 Series	928,935	232,234	232,234	-
Total Debt Service	2,003,935	500,984	500,984	-
Excess Revenues (Expenses)			287,829	
Net Assets Beginning			40,927,273	
Net Assets Ending			\$ 41,215,102	

Coral Springs Improvement District
Water and Sewer Fund
Statement of Revenues, Expenses and Change in Net Assets

For the Period Ending December 31, 2016

	Adopted Budget FYE 2017	Prorated Budget Thru 12-31-16	Actual 3 Months Ending 12-31-16	Variance Favorable (Unfavorable)
--	-------------------------------	--	--	--

Summary of Operations and Debt Service Coverage				
Revenues			3,168,504	
Operating Expenditures:				
Operating Expenditures-Admin			408,974	
Operating Expenditures-Plant			1,271,974	
Operating Expenditures-Field			698,743	
Total Operating Expenditures			2,379,691	
Required Reserve for R&R			-	
Total Operating Exp & Reserves			2,379,691	
Available for Debt Service			788,813	Debt Service Coverage 1.57
Less: Debt Service			500,984	
Excess Revenues (Exp)			287,829	

**CORAL SPRINGS IMPROVEMENT DISTRICT
ASSESSMENT COLLECTIONS FOR FYE 2016**

December 31, 2016

Date	Assessments Collected (net of all Commissions & Fees)
10-31-2016	\$ -
11-09-2016	4
11-21-2016	324,565
12-08-2016	1,068,626
12-12-2016	93,543
12-30-2016	70,215
<hr/> Totals	<hr/> \$ 1,556,953 <hr/>

Coral Springs Improvement District

Check Registers

December 2016

<u>Fund</u>	<u>Check Date</u>	<u>Check No.</u>	<u>Amount</u>
General Fund	12-01-2016 thru 12-31-2016	4225 - 4252	\$ 149,243.93
Total			\$ 149,243.93

Water and Sewer	12-01-2016 thru 12-31-2016	22083 - 22261	\$ 1,070,943.90
Total			\$ 1,070,943.90

CHECK DATE	VEND# DATE	INVOICE NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/06/16	99999			VOID CHECK	*****INVALID VENDOR NUMBER*****		.00	004225
12/06/16	00051			UNIFORM RENTAL 10/16 GASOLINE 10/16 NEXTEL 10/16 SAM'S CLUB-FIELD SUP10/16 FIRE & SECURITY ANALITICA CONSULTING ALLIED 100.AED BATTERY TELEPHONE 11/16 POSTAGE 11/16 PRINTING & BINDING 11/16 RENT 11/16 TECHNOLOGY SHARING 11/16 OFFICE SUPPLIES 11/16 HEALTH INSURANCE-FIELD AMEX-T.G.GIFTCARDS-GF AMEX-EBAY.CHARGERS 11/16				
12/06/16	00233			CORAL SPRINGS IMPROVEMENT DIST WS		13,821.18	004226	
12/06/16	00033			UNIT=007 OIL CHANGE	CYPRESS MOBIL	45.00	004227	
12/06/16	00099			SUPPLIES-GF	HOME DEPOT	96.18	004228	
12/06/16	00157			AUDIT FYE 2016	KEEFE, MCCULLOUGH & CO., LLP	4,900.00	004229	
12/06/16	00284			SUPPLIES-ALL UNITS	PEP BOYS	64.95	004230	
12/13/16	00219			SUNSHINE 50% PINETREE 25% CSID-GF 25%	WASTE PRO-PEMBROKE PINES	1,323.44	004231	
12/13/16	00106			AQUATIC HERBICIDE HYDROTHOL	CROP PRODUCTION SERVICES	18,556.00	004232	
12/13/16	00023			QUARTERLY CANALS 6110319	FLORIDA SPECTRUM ENV. SERVICES, INC	538.00	004233	
12/13/16	00033			12000 SW 1ST ST PS 2 121 NW 93RD TER PS 1	FLORIDA POWER & LIGHT CO.	97.31	004234	
12/13/16	00254			SUPPLIES	HOME DEPOT	20.98	004235	
12/13/16	00248			4 SPEAKERPHONES	I.D. TELECOM & DATA, INC.	716.00	004236	
12/13/16	00037			LEGAL SERVICES 10/2016 LESS: DISCOUNT	LEWIS, LONGMAN & WALKER, P.A.	2,421.66	004237	
12/13/16	00233			MANAGEMENT FEES 10/16 MANAGEMENT FEES 11/16	SEVERN TRENT ENVIRONMENTAL SERVICES	9,003.84	004238	
12/13/16	00233			UNIT=004 OIL CHANGE UNIT=004 OIL CHANGE	CYPRESS MOBIL	.00	004239	
12/13/16	00233			UNIT=014 OIL CHANGE	CYPRESS MOBIL	34.99	004240	

CSID -----CSID---- KWOOD

CHECK DATE	VEND# DATE	INVOICE NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/16/16	00080			AMT DUE WS 11/30/16	CORAL SPRINGS IMPROVEMENT DIST WS		62,844.81	004241
12/29/16	00237			CHEMICALS-DIQUAT CHEMICALS-AMINE	ALLIGARE, LLC		4,870.00	004242
12/29/16	00058			ARBY'S-HURRICANE FOOD ARBY'S-HURRICANE-FOOD SUBWAY-SEMINAR-LUNCH 2 EE DOLLAR GEN'L-OFFICE SUPPL	PETTY CASH		51.65	004243
12/29/16	99999			VOID CHECK	*****INVALID VENDOR NUMBER*****		.00	004244
12/29/16	00051			UNIFORM RENTAL 11/16 GASOLINE 11/16 NEXTEL 11/16 SAM'S CLUB-FIELD SUP11/16 OFFICESTREAM-CDI SOFTWARE ANALITICA CONSULTING AMEX-PC PROFESSOR-1 EE AMEX-NINOS-LUNCH-1 EE CS FIRE EXTINGUISERS-6 GF TELEPHONE 12/16 POSTAGE 12/16 PRINTING & BINDING 12/16 RENT 12/16 TECHNOLOGY SHARING 12/16 OFFICE SUPPLIES 12/16 HEALTH INSURANCE-FIELD	CORAL SPRINGS IMPROVEMENT DIST WS		16,507.94	004245
12/29/16	00267			CONSULT-CHURCH..GLADES	GLOBALTECH, INC.		1,054.75	004246
12/29/16	00267			CONSULT-HARBOR INN	GLOBALTECH, INC.		956.75	004247
12/29/16	00267			CONSULT-CS ANIMAL HOSP	GLOBALTECH, INC.		2,279.75	004248
12/29/16	00267			CONSULT-SAWGRASS XWAY	GLOBALTECH, INC.		368.75	004249
12/29/16	01139			PARK PROPERTY	GRAY ROBINSON		4,520.00	004250
12/29/16	00065			SURVEY R.O.W. CANAL-SEC	PAUL E. BREWER & ASSOCIATES, INC.		3,550.00	004251
12/29/16	00229			AQUATIC HERBICIDE	RED RIVER SPECIALTIES, INC.		600.00	004252
				TOTAL FOR BANK G			149,243.93	
				TOTAL FOR REGISTER			149,243.93	

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO... YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/01/16	00382				FRONTLINE PAD BLWRS 1-5 SHIPPING	AAF INTERNATIONAL		247.78	022083
12/01/16	01194				AC=007 REPAIRS MONTHLY MAINT-18 NOV CREDIT	AIR AMERICA AIR CONDITIONING, LLC		1,334.53	022084
12/01/16	00005				COT-SOD HYPO-65% COT-SOD HYPO-35%	ALLIED UNIVERSAL CORP.		2,857.61	022085
12/01/16	01227				SURGE PROTECTION-NETWORK	AMC SURVEILLANCE CAMERAS		610.00	022086
12/01/16	01502				SVC CALL-MAIN GATE	AT & I SYSTEMS		75.00	022087
12/01/16	01546				WELL #9 MAG METER-NEW	AWC, INC		2,900.00	022088
12/01/16	01534				SPRINKLER PARTS	B&R OUTDOOR SUPPLY		273.43	022089
12/01/16	00361				FUEL CLEANING STORAGE TNK	CLEAN FUELS OF FLORIDA, INC.		12,350.40	022090
12/01/16	00122				FUEL CLEANING STORAGE TNK	CLEAN FUELS OF FLORIDA, INC.		12,350.40	022090
12/01/16	01383				ADDL DENTAL ADMIN 12/16	COMPBENEFITS COMPANY		30.04	022091
12/01/16	01267				ANNUAL CERT-FUEL TANK	CYPRESS CONSTRUCTION GROUP, LLC		1,000.00	022092
12/01/16	00384				ANNUAL CERT-FUEL TANK	CYPRESS MOBIL		394.00	022093
12/01/16	00017				UNIT-027 NEW RADIATOR	CYPRESS MOBIL		394.00	022093
12/01/16	01233				HSP #9 MOTOR REWIND	ELECTRIX USA, INC.		2,965.00	022094
12/01/16	00056				OVERNIGHT SERVICE	FEDEX		30.56	022095
12/01/16	01535				ALARM PANEL MONITOR-WTP SERVICE LABOR	FIRE & SECURITY SOLUTIONS, INC.		228.50	022096
12/01/16	00033				RO CONCEN 6110126 CBOD & TSS 6110127 CBOD & TSS 6110128 SOUR #1 6110129 SOUR #2 6110130 CBOD & TSS 6110131 CBOD & TSS 6110132 CBOD & TSS 6110133 CBOD & TSS 6110134 RO CONCEN 6110135 SOUR #3 6110228	FLORIDA SPECTRUM ENV. SERVICES, INC		590.00	022097
12/01/16	00033				SULFURIC ACID AMMONIUM SULFATE CLEARFLOW	HAWKINS, INC.		7,175.86	022098
12/01/16	00033				SUPPLIES				

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO... YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/01/16	01329				PAINT AND SUPPLIES DISH WASHER-ADMIN	HOME DEPOT		617.19	022099
12/01/16	00766				IRA-11/29/16 PLAN 705880	VANTAGEPOINT TRANSFER AGENTS-705880		785.00	022100
12/01/16	01341				AUDIT FYE 2016	KEEFE, MCCULLOUGH & CO., LLP		7,350.00	022101
12/01/16	01341				LS #8 PROJECT 1	LMK PIPE RENEWAL LLC		27,785.00	022102
12/01/16	01341				LS #8 PROJECT 2	LMK PIPE RENEWAL LLC		11,363.66	022103
12/01/16	01150				LS #8 PROJECT 1	LMK PIPE RENEWAL LLC		111,565.00	022104
12/01/16	01175				CALCULATOR-THERESA COPY PAPER/MISC SUPPLIES PLANNER 2017-JAN OFFICE SUPP-COVERS/BINDER CREDIT DAMAGED BINDER	OFFICE DEPOT		451.42	022105
12/01/16	01564				UNIFORMS-WATER UNIFORMS-WW UNIFORMS-MAINT UNIFORMS-FIELD 11/23/16 UNIFORMS-GF 11/23/16	UNIFIRST CORPORATION		215.88	022106
12/02/16	88888				LEVY-LOANS PPE 11/29/16	US DEPARTMENT OF EDUCATION		225.54	022107
12/02/16	01568				790784509 BILLING REFUND	*MONICA TOVAR		59.32	022108
12/02/16	01568				WA 117 SECURITY DEPOSIT	BROWARD COUNTY HIGHWAY CONSTRUCTION		25,000.00	022109
12/02/16	00033				WA 117 PERMIT FEE	BROWARD COUNTY HIGHWAY CONSTRUCTION		6,124.06	022110
12/06/16	99999				SUPPLIES-MAINT LOCK NEW LOCK-FIELD CREDIT RETURN LOCK	HOME DEPOT		39.55	022111
12/06/16	01130				VOID CHECK	*****INVALID VENDOR NUMBER*****		.00	022112
					PC PROFESSOR-SHAWN F. NINOS-LUNCH-TRAINING 1 EE WORKPLACE-EMPLOYEE SURVEY HRDIRECT-CALENDAR PC PROFESSOR-DIANE R. SUPERMEDIA-TONERS-9 BIG ANTHONY'S PIZZA-FIELD FRANCOTYP-POSTAGE REFILL FLEETIO-MONTHLY FEE WALMART.COM-BUG SPRAY CRAIGLIST-EMPLOY-WATER/WW BIG ANTHONY'S PIZZA-FIELD CARL E. JOHNSON-PIPE LIGHTBULBS.COM-BULBS				

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO NUMBER YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
				NINOS-LUNCH-TRAINING 2 EE RUBY TUES-LUNCH-2 EE RUBY TUES-LUNCH-1 EE SETON-PLANT LABELS AMAZON-2017 DIARY BOOK	AMERICAN EXPRESS		3,426.76	022113
12/06/16	00694			TECH SUPP 10/26-11/25/16	ASSOCIATED SYSTEMS, INC.		1,185.00	022114
12/06/16	00352			UTILITY TAXES 11/16	CITY OF CORAL SPRINGS		48,082.59	022115
12/06/16	00561			FIRE EXTINGUISHERS-6 FIRE EXTINGUISHERS-5 FIRE EXTINGUISHERS-16 FIRE EXTINGUISHERS-15 FIRE EXTINGUISHERS-5 FIRE EXTINGUISHERS-9	CITY OF CORAL SPRINGS (FIRE)		305.32	022116
12/06/16	01131			POST MTR 11/20/16-2/19/17	FRANCOTYP-POSTALIA, INC.		179.85	022117
12/06/16	01321			LICENSE RENEWAL-2017	HOLMES, M KAY		105.00	022118
12/06/16	01569			MOUSSA 070-6824-03	ROSE M. MOUSSA		789.02	022119
12/06/16	01434			PLASTIC DOOR HANGERS-4000	MICHAEL PEAKE		409.00	022120
12/06/16	01561			PRINCIPAL 2016 SER 12/16	US BANK		89,375.00	022121
12/06/16	01562			INTEREST 2016 SER 12/16	US BANK		108,859.59	022122
12/06/16	01529			TRASH SERVICES-11/16	WASTE PRO-PEMBROKE PINES		462.79	022123
12/06/16	01011			COPIER LEASE #7232 12/16 COPIER READS #7232 12/16 COPIER LEASE #7835 11/16 COPIER READS #7835 11/16	XEROX CORPORATION		243.12	022124
12/07/16	88888			700035102 NEARY LOISANNE	LOISANNE/CHRISTOPHER NEARY		200.00	022125
12/07/16	88888			600206808 HANSEN CHRISTIN	CHRISTINE HANSEN		94.20	022126
12/07/16	88888			800433211 *RAPHAEL SARAH	*SARAH RAPHAEL		59.91	022127
12/07/16	88888			410088504 US BANK NA TRST	US BANK NA TRSTEE		61.93	022128
12/07/16	88888			010372106 TRANSCLOBL FINA	TRANSGLOBAL FINANCIAL LLC		179.15	022129
12/07/16	88888			920502010 HUANG YAUN	YAUN HUANG		61.93	022130
12/07/16	88888			520558303 WINDROSE CORAL	HEALTH CARE REIT INC #111901		1,500.00	022131
12/07/16	88888			520941612 DAEMA GROUP LLC	DAEMA GROUP LLC		120.00	022132
12/07/16	88888			730055506 AIELLO SHANNON	SHANNON AIELLO		57.71	022133
12/07/16	88888			830096704 MANNION RAYMOND	RAYMOND H MANNION		54.07	022134

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO NUMBER YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
12/07/16	88888			830096705 CYPREXX SERVICE CYPREXX SERVICES LLC			134.69	022135
12/07/16	88888			630166505 MITCHELL MATT MATT MITCHELL			61.93	022136
12/07/16	88888			030453017 *MONTESINO AMAD *AMANDA MONTESINO			23.86	022137
12/07/16	88888			130764404 SAPERSTEIN LIZ/ LIZ/SCOTT SAPERSTEIN			121.11	022138
12/07/16	88888			740133119 *VALSAIN/PICARD *FRANDIA VILSAIN/PICARD			61.93	022139
12/07/16	88888			540256008 PHYLLIS LENTZ PHYLLIS LENTZ			61.93	022140
12/07/16	88888			040604912 ALTISOURCE SING ALTISOURCE SINGL FAMILY LLC			172.85	022141
12/07/16	88888			050362710 IN SEARCH OF EX IN SEARCH OF EXCELLENCE			100.00	022142
12/07/16	88888			050362711 *KHORIATY MICHE *MICHELE KHORIATY			51.68	022143
12/07/16	88888			550554801 DEAN WILLIAM WILLIAM DEAN			11.93	022144
12/07/16	88888			460547904 *THE WORLD SWEE *THE WORLD SWEET INC			100.00	022145
12/07/16	88888			060640908 TORRENTE GIOVAN GIOVANNY TORRENTE			147.83	022146
12/07/16	88888			160737004 THE KEYES THE KEYES COMPANY			37.82	022147
12/07/16	88888			770699207 MC BEAN JO MARI JO MARIE MC BEAN			38.07	022148
12/07/16	88888			480218507 CAMMARATA MICHA MICHAEL CAMMARATA			51.38	022149
12/07/16	88888			980685006 CYPREXX SERVICE CYPREXX SERVICES LLC			61.93	022150
12/07/16	88888			980701610 HERRNAMM NARIE MARIE HERRMANN			185.00	022151
12/07/16	88888			180856509 *LIGHTMAN ERIC *ERIC LIGHTMAN			23.86	022152
12/07/16	88888			888008501 AQUA FORCE PRES AQUA FORCE PRESSURE CLEANING			277.79	022153
12/07/16	88888			090739108 CARBONE THOMAS THOMAS CARBONE			53.61	022154
12/07/16	88888			790784609 *DAVIDSON STEPH *STEPHANIE DAVIDSON			21.27	022155
12/07/16	88888			790786308 *MORGAN CHRISTI *CHRISTINE MORGAN			50.75	022156
12/07/16	88888			790789907 *ESTEVEZ FLAVIA *FLAVIA ESTEVEZ			22.72	022157
12/07/16	88888			790790002 MC TAGGART JOHN JOHN M MC TAGGART			65.54	022158
12/07/16	88888			190848406 CENTURY 21 RICH CENTURY 21 RICHARDS			61.93	022159
12/07/16	88888			090865214 BAYSIDE REO BAYSIDE REO			751.86	022160
12/07/16	88888			890917305 GARBATO JOSEPH JOSEPH GARBATO			4.12	022161

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO NUMBER	YRMO	FND	DPT	ACCT#	SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/07/16	01354								GAP INS-PTREE 11/03/16 INS-W/H 11/03/16 GAP INS-PTREE 11/17/16 GAP INS-GF/BOARD 11/30/20 GAP INS-W/H 11/17/16				
									AMERICAN PUBLIC LIFE INSURANCE		917.30	022162	
12/07/16	01475								WA 115 LIME PLANT PERMIT				
									FLORIDA DEPT.OF HEALTH-BROWARD CTY		1,150.00	022163	
12/09/16	01543								ADMIN-CONSULT/TRAIN WATER-CONSULT/TRAIN WW-CONSULT/TRAIN FIELD-CONSULT/TRAIN DRAINAGE-CONSULT/TRAIN				
									ANALITICA CONSULTING GROUP LLC		2,080.00	022164	
12/09/16	00999								BKGROUND CKS-FIELD (2)				
									FEDERAL BACKGROUND SERVICES, INC		130.00	022165	
12/09/16	01007								AD-TECHICIAN-WATER AD-TECHICIAN-WW AD-TECHICIAN-FIELD				
									FLORIDA WATER RESOURCES JOURNAL		1,320.00	022166	
12/09/16	01360								WA 117 TAMARAC INTERCON WA 115 LIME FACILITIES				
									GLOBALTECH, INC.		204,781.24	022167	
12/09/16	00514								SLUDGE MGMT SEWER 11/16				
									H & H LIQUID SLUDGE DISPOSAL, INC.		13,248.00	022168	
12/09/16	01302								LEGAL SERVICES 10/2016				
									LEWIS, LONGMAN & WALKER, P.A.		118.00	022169	
12/09/16	01341								LS #8 PROJECT 1				
									LMK PIPE RENEWAL LLC		123,945.00	022170	
12/09/16	01231								FICA EXPENSE				
									MUTUAL OF OMAHA		155.37	022171	
12/09/16	01355								DR-NOVEMBER 2016 SERVICES 10/26-11/25/2016 CDI DEVELOPING PROGRAM				
									OFFICESTREAM, INC.		1,980.00	022172	
12/09/16	00425								ADMIN-COFFEE SUPP WATER-COFFEE/GATORADE WW-COFFEE/GATORADE MAINT-COFFEE/GATORADE FIELD-COFFEE/GATORADE FIELD-GF-COFFEE/GATORADE FIELD-PT-COFFEE SUPP FIELD-SS-COFFEE SUPP				
									SAM'S CLUB/SYNCHRONY BANK		71.44	022173	
12/09/16	00200								WORKSHOP BID-WW POOL LINER REPLACE NOT.BOARD MTG/SPECIAL MTG				
									SUN-SENTINEL (SOUTH FLORIDA)		476.00	022174	
12/09/16	01204								BKFLOW PREVENT.MGT SFTWRE				
									TOKAY SOFTWARE		530.00	022175	
12/09/16	01175								UNIFORM-GF-SHAWN 11/30/16 UNIFORM-WTR-MIKE 11/30/16 UNIFORMS-GF 11/30/16				

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO	FND DPT ACCT#	SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/09/16	01264			11/30/16			UNIFORMS-WATER UNIFORMS-WW UNIFORMS-MAINT UNIFORMS-FIELD	UNIFIRST CORPORATION		326.60	022176
12/09/16	01264			12/16			ADMIN PHONE FIELD PHONE	WINDSTREAM NUVOX, INC.		143.84	022177
12/13/16	00127			12/16			ADMIN PHONE WASTE PHONE FIELD PHONE	WINDSTREAM NUVOX, INC.		190.58	022178
12/13/16	01040						PVC-HYPO BLDG	ACTION SUPPLY - MARGATE		16.12	022179
12/13/16	01373			12/16			INTERNET CONNECTION	ADVANCED CABLE COMMUNICATIONS		157.97	022180
12/13/16	01374			01/17			DENTAL..CSID-GF DENTAL..PINETREE ADMIN DENTAL WATER DENTAL WW DENTAL MAINT DENTAL FIELD DENTAL	AMERITAS LIFE INSURANCE CORP-DENTAL		4,818.92	022181
12/13/16	00169			01/17			ADMIN VISION WATER VISION WW VISION MAINT VISION FIELD VISION VISION..CSID-GF VISION..PINETREE	AMERITAS LIFE INSURANCE CORP-VISION		995.08	022182
12/13/16	01455						WELL MAINTENANCE	AQUIFER MAINT & PERFORMANCE SYSTEMS		3,730.25	022183
12/13/16	00621						GAS PUMPS-REPLACE FILTERS	ATLANTIC PETROLEUM EQUIPMENT, INC.		422.00	022184
12/13/16	01452						HSP #9 ALIGNMENT	CORNELL BALANCING CO., INC.		490.00	022185
12/13/16	00018						CABLES-HSP #9 STAR BOARD-SAND STRAINERS LABOR	DELTA CONTROLS		477.00	022186
12/13/16	01245						SUPPLIES-ROTOMETERS FLANGE PVC-PIPE GENERAL SUPPLIES	FERGUSON ENTERPRISES, INC.		579.58	022187
12/13/16	99999						TOLL VIOLATION-FL-YB683	FDOT (FLA. DEPT OF TRANSPORTATION)		5.14	022188
12/13/16	00056						VOID CHECK	*****INVALID VENDOR NUMBER*****		.00	022189

SOUR #4 6110320
 CBOD & TSS 6110450
 CBOD & TSS 6110451

CSID -----CSID---- KWOOD

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
				SOUR #5 6110452 CBOD & TSS 6110453 SOUR #6 6110454 CBOD & TSS 6110455 SOUR #7 6110456 LIQ.SLUDGE COMP. 6110457 RO CONCEN 6110458 CBOD & TSS 6110459 CBOD & TSS 6110460 CBOD & TSS 6110461 MONITOR WELLS 6110462 CBOD & TSS 6110463	FLORIDA SPECTRUM ENV. SERVICES, INC		1,561.40	022190	
12/13/16	00996			SODA ASH	HARCROS CHEMICALS		833.00	022191	
12/13/16	01535			SULFURIC ACID	HAWKINS, INC.		3,843.14	022192	
12/13/16	00033			GENERAL SUPPLIES MAINT SUPPLIES MAINT SUPPLIES	HOME DEPOT		525.21	022193	
12/13/16	01556			PACK BAG-HEADWORKS FREIGHT	HUBER TECHNOLOGY INC.		245.00	022194	
12/13/16	01459			DRUG SCREEN - 3 EE-FIELD	MEDEXPRESS URGENT CARE OF BOYNTON		115.00	022195	
12/13/16	00683			HSP #7 ANNUAL OIL-FILTER	O-K GENERATORS		831.11	022196	
12/13/16	01419			REIMB TO \$7,000 11/30/16	POSTMASTER		2,517.32	022197	
12/13/16	01416			UTIL STMTS 11/2016 ADD'L METERED POSTAGE	PRIDE ENTERPRISES		1,283.58	022198	
12/13/16	00066			DISTILLED WATER	READYREFRESH		72.90	022199	
12/13/16	00072			MANAGEMENT FEE 11/16 POSTAGE 11/16 COPIES 11/16	SEVERN TRENT ENVIRONMENTAL SERVICES		6,874.67	022200	
12/13/16	00053			PAINT-DIGESTER 1	SHERWIN-WILLIAMS		205.00	022201	
12/13/16	01496			GENERAL SUPPLIES FREIGHT	TT TECHNOLOGIES, INC		565.98	022202	
12/13/16	01498			AIR COMPRESSOR RENTAL KAO	USA EQUIPMENT SOLUTIONS		665.00	022203	
12/13/16	01450			CARTRIDGE FILTERS-540	WACO FILTERS CORPORATION		4,779.00	022204	
12/16/16	00822			AFLAC-W/H 12/16 AFLAC-PTREE 12/16	AFLAC		3,895.59	022205	
12/16/16	00023			ADMIN ELECTRIC 11/16 PLT-WATER ELECTRIC 11/16					

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO NUMBER	YRMO	FND	DPT	ACCT#	SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/16/16	00155								PLT-WASTE ELECTRIC 11/16 FIELD ELECTRIC 11/16			54,273.63	022206
									FLORIDA POWER & LIGHT CO.				
12/16/16	01564								ADMIN NEXTEL 12/16 PLANT-WATER NEXTEL 12/16 PLANT-WASTE NEXTEL 12/16 PLANT-MAINT NEXTEL 12/16 FIELD NEXTEL 12/16 NEXTEL 12/16 DUE SUNSHINE NEXTEL 12/16 DUE CSID GF			1,256.82	022207
									NEXTEL COMMUNICATIONS				
12/21/16	01194								LEVY-LOANS PER 12-13-16			225.54	022208
									US DEPARTMENT OF EDUCATION				
12/21/16	00005								AC=009 SVC CALL			89.95	022209
									AIR AMERICA AIR CONDITIONING, LLC				
12/21/16	01227								COT-SOD HYPO-65% COT-SOD HYPO-35%			2,867.83	022210
									ALLIED UNIVERSAL CORP.				
12/21/16	01502								SURGE PROTECTOR-DANS CAMERA SURGE PROTECTION			1,364.80	022211
									AMC SURVEILLANCE CAMERAS				
12/21/16	01089								SVC CALL-MAIN GATE			75.00	022212
									AT & I SYSTEMS				
12/21/16	00571								PLANT PHONE WATER 12/16			105.90	022213
									AT & T				
12/21/16	00889								PARTS-SURGE TNK BLOWERS			2,070.00	022214
									BARNEY'S PUMP, INC.				
12/21/16	00132								GENERAL SUPPLIES			99.77	022215
									BROWARD BOLT				
12/21/16	01330								HOME DEPOT-FASTENERS HOME DEPOT-PVC COUPLINGS PALM BCH CONV-PARKING DOLLAR TREE-EARPHONES CROWN PLAZA-PARKING DOLLAR TREE-EARPHONES FLA TURNPIKE-TOLL FLA TURNPIKE-TOLL			67.66	022216
									PETTY CASH				
12/21/16	01256								CHLORINATING TABLETS			96.00	022217
									CHAPPY'S POOL STORE				
12/21/16	01267								SOD SOD PALLET REFUND			284.00	022218
									CORAL SPRINGS NURSERY, INC.				
12/21/16	01327								UNIT=030 OIL CHANGE			29.99	022219
									CYPRESS MOBIL				
12/21/16	01559								RENTAL CENTRAL 12/2016 RENTAL LS-12/2016			4,670.00	022220
									DATA FLOW SYSTEMS, INC				
12/21/16	01155								F250 TRUCK-FIELD			28,554.00	022221
									DUVAL FORD				
12/21/16	00018								LIAB/PROP INS-WS FIELD			517.00	022222
									EGIS INSURANCE ADVISORS, LLC				
									GENERAL SUPPLIES				

CSID -----CSID---- KWOOD

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO... YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #	
12/21/16	99999			GENERAL SUPPLIES	FERGUSON ENTERPRISES, INC.		1,116.63	022223		
12/21/16	00056			VOID CHECK	*****INVALID VENDOR NUMBER*****		.00	022224		
				PLATE COUNT 6110531 MONTHLY BACTI 6110532 BACTI WELLS 1-11 6110533 WELL-9 CLEARANCE 6110534 FLUORIDE 6110535 WELL-9 CLEARANCE 6110536 WELL-9 CLEARANCE 6110537 MONTHLY BACTIS 6110547 CBOD & TSS 6110548 TOTAL P&N 6110549 CBOD & TSS 6110550 RO CONCEN 6110551 DISINFECT TEST 6110552 CBOD & TSS 6110636						
12/21/16	01540				FLORIDA SPECTRUM ENV. SERVICES, INC		1,689.00	022225		
12/21/16	00377			GIS PROJECT MANAGER	FLORIDA TECHNICAL CONSULTANTS		3,762.50	022226		
12/21/16	01515			TIRES-JOHN DEERE CART	GREEN THUMB LAWN & GARDEN LLC		330.10	022227		
12/21/16	01535			ASPHALT	HARDRIVES ASPHALT COMPANY		800.58	022228		
12/21/16	00033			SODIUM HYDRO PLUS ANTISCALANT	HAWKINS, INC.		4,878.50	022229		
12/21/16	01329			WOOD-DOOR HYPO BLDG DOOR-HYPO BLDG DOOR-PARTS HYPO BLDG RETURNED ITEMS	HOME DEPOT		286.95	022230		
12/21/16	00346			IRA-12/13/16 PLAN 705880	VANTAGEPOINT TRANSFER AGENTS-705880		785.00	022231		
12/21/16	01093			PARTS-SAND STRAINER	INDUSTRIAL HOSE & HYDRAULICS, INC.		12.70	022232		
12/21/16	01345			MONTHLY MAINT-DEC	JLS LANDSCAPE SERVICES, INC.		3,900.41	022233		
12/21/16	01033			PVC-PIPE TRENCH DRAIN	LEHMAN PIPE & PLUMBING SUPPLY, INC.		308.03	022234		
12/21/16	00053			310G BACK TIRES	MARTINO TIRE		1,190.94	022235		
12/21/16	01175			PAINT REMOVER 15% DISCOUNT	SHERWIN-WILLIAMS		55.74	022236		
12/21/16	01246			UNIFORMS-WATER UNIFORMS-WW UNIFORMS-MAINT UNIFORMS-FIELD UNIFORMS-GF 12/07/16	UNIFIRST CORPORATION		215.88	022237		
				FITTINGS FOR HYPO SHIPPING	UNITED STATES PLASTIC CORP.		146.21	022238		

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO	FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/21/16	00441					LAB CHEMICALS FREIGHT			622.38	022239
12/21/16	01560					USA BLUEBOOK				
12/21/16	01264					MANAGED BACKUP			75.00	022240
12/21/16	01264					ADMIN PHONE 12/16 FIELD PHONE 12/16			543.89	022241
12/21/16	01264					WINDSTREAM NUVOX, INC.				
12/21/16	01011					FRONT GATE PHONE 12/16			59.48	022242
12/21/16	01011					WINDSTREAM NUVOX, INC.				
12/29/16	01085					COPIER READS #7535 12/16			72.76	022243
12/29/16	01085					XEROX CORPORATION				
12/29/16	01256					CLAMPS			107.51	022244
12/29/16	01256					A. TARLER, INC.				
12/29/16	01452					SOD			288.10	022245
12/29/16	01452					CORAL SPRINGS NURSERY, INC.				
12/29/16	01423					REPAIRS-WELL 9 BLWRS-VIBRATION SENSORS LABOR REPAIRS-WELL #4,7&11 REPAIRS-GENERATOR #5 REPAIRS-HSP #9 DEEPWELL #1-REPAIRS STARBOARD-SAND STRAINERS			3,478.00	022246
12/29/16	01423					DELTA CONTROLS				
12/29/16	99999					ADMIN HLTH INS 01/17 WATER HLTH INS 01/17 WW HLTH INS 01/17 MAINT HLTH INS 01/17 FIELD HLTH INS 01/17 ADMIN HLTH INS-GF 01/17 FIELD HTH INS-GF 01/17 DUE FRM SHANK 01/17 DUE FROM PTREE 01/17			55,820.46	022247
12/29/16	99999					FLORIDA BLUE				
12/29/16	00056					VOID CHECK			.00	022248
12/29/16	00056					*****INVALID VENDOR NUMBER*****				
						CBOD & TSS 6110769 QUARTERLY MONT. 6110770 QUARTERLY MONT. 6110771 CBOD & TSS 6110772 CBOD & TSS 6110773 CBOD & TSS 6120076 RO CONCEN 6120077 AMMONIA 6120078 CBOD & TSS 6120079 CBOD & TSS 6120080 CBOD & TSS 6120098 CBOD & TSS 6120100 CBOD & TSS 6120101 RO CONCEN 6120102 CBOD & TSS 6120103 CBOD & TSS 6120104				

CSID - WATER & SEWER FUND
 BANK H CHKING-ENTERPRISE

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO... YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
					CBOD & TSS 6120241 CBOD & TSS 6120242 PLATE COUNT FLUORIDE CBOD & TSS 6120326 RO CONCEN 6120327 CBOD & TSS 6120332	FLORIDA SPECTRUM ENV. SERVICES, INC		3,026.00	022249
12/29/16	01540				GIS PROJECT MANAGER	FLORIDA TECHNICAL CONSULTANTS		8,860.00	022250
12/29/16	01535				SULFURIC ACID	HAWKINS, INC.		3,136.27	022251
12/29/16	00033				PAINTING MATERIALS	HOME DEPOT		62.94	022252
12/29/16	01329				IRA-12/28/16 PLAN 705880	VANTAGEPOINT TRANSFER AGENTS-705880		785.00	022253
12/29/16	01345				PVC TRENCH DRAIN	LEHMAN PIPE & PLUMBING SUPPLY, INC.		100.85	022254
12/29/16	01150				CHAIRMAT-SUNSHINE OFFICE SUPP-CERTIFICATES CALENDARS-2 CALENDARS-2 CALENDARS-3 CALENDAR-1 CALENDAR-1 SHAWN CALENDAR-1 SUNSHINE CALENDAR-1 ADMIN STORAGE BOXES CALENDAR-3 CHAIRMAT-SUNSHINE-RETURN GIFTCARD-MASCOT	OFFICE DEPOT		246.89	022255
12/29/16	01355				DR-DECEMBER 2016 SERVICES 11/26-12/25/2016 CDI DEVELOPING PROGRAM	OFFICESTREAM, INC.		1,280.00	022256
12/29/16	00066				DISTILLED WATER	READYREFRESH		48.90	022257
12/29/16	01571				PEST CONTROL-ADMIN 12/16 PEST CONTROL-MAINT 12/16	SAMCO PEST SOLUTIONS		250.00	022258
12/29/16	00782				LOCATES-NOV.2016	SUNSHINE STATE ONE CALL OF FLA.		175.92	022259
12/29/16	01175				UNIFORMS-WATER UNIFORMS-WW UNIFORMS-MAINT UNIFORMS-FIELD UNIFORMS-GF 12/14/16	UNIFIRST CORPORATION		268.96	022260
12/29/16	01564				LEVY LOANS PER 12-27-16	US DEPARTMENT OF EDUCATION		225.54	022261
					TOTAL FOR BANK H			1,070,943.90	
					TOTAL FOR REGISTER			1,070,943.90	