

**Coral Springs  
Improvement District**

**Agenda**

**January 22, 2018**



## Coral Springs Improvement District

January 15, 2018

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 22, 2018 at 4:00 p.m. at the District Offices, 10300 NW 11<sup>th</sup> Manor, Coral Springs, Florida. Following is the advance agenda for the meeting.

1. Roll Call
2. Approval of the Minutes of the December 18, 2017 Meeting
3. Audience Comments
4. Acceptance of Financial Audit for Fiscal Year Ending September 30, 2017
5. Approval of Financial Statements for December 2017
6. Presentation by Globaltech – Sites 6-12 Canal Bank Assessment (Placeholder)
7. Consideration of Resolution 2018-5, Confirming the Board’s Intention to Utilize the Uniform Method for the Levy Collection and Enforcement of Non-Ad Valorem Assessments
8. Consideration of Estimate from Phillips & Jordan to Remove Non FEMA Eligible Hazardous Trees from 28 Sites
9. Consideration of Well Pump/Motor Replacements
10. Consideration of Work Authorizations
  - A. Amendment #1 to Work Authorization 126 for Well 4R Redevelopment for a Decrease of \$8,372
  - B. Work Authorization #131 for Diesel HSP Bypass Return Line for a Total Cost of \$77,150
  - C. Work Authorization #132 for WTP Well #6 Motor Control Replacement for a Total Cost of \$81,589
  - D. Work Authorization #133 for Arc Flash Study
11. Staff Reports
  - A. Manager – Ken Cassel
    - Discussion and Consideration of Cost Recovery Policy
  - B. Engineer – Rick Olson
  - C. Department Reports
    - Operations – Dan Daly
      - Utility Billing Work Orders
    - Utilities Update (David McIntosh)
    - Water – Joe Stephens (Report Included)
    - Wastewater – Tim Martin (Report Included)



## Coral Springs Improvement District

- Stormwater – Shawn Frankenhauser (Report Included)
  - Field – Curt Dwiggins (Report Included)
  - Maintenance Report – Pedro Vasquez
  - Human Resources – Jan Zilmer
  - Motion to Accept Department Reports
- D. Attorney
12. Supervisors' Requests
  13. Adjournment

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: District Staff  
Stephen Bloom  
Seth Behn  
Terry Lewis  
Beverley Servé  
Jamie Barreto  
Rick Olson

## **Second Order of Business**

**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 18, 2017 at 4:00 p.m. at the District Office, 10300 NW 11<sup>th</sup> 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
Jan Zilmer	Human Resources
Marta Rubio	Accounting
Rick Olson	District Engineer
Pedro Vasquez	Maintenance Manager
Joe Stephens	Water Department
Curt Dwiggin	Field Superintendent
Tim Martin	Wastewater Department
Shawn Frankenhauser	Drainage Department

*The following is a summary of the minutes and actions taken during the December 18, 2017 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 20, 2017 Meeting**

Each Board member received a copy of the minutes of the November 20, 2017 meeting and Dr. Shank requested any corrections, additions or deletions.

One change was made and will be reflected in the amended copy of the minutes.

On MOTION by Mr. Holland seconded by Mr. St. Cavish with all in favor the minutes of the November 20, 2017 meeting were approved as amended.

December 18, 2017

Coral Springs Improvement District

**THIRD ORDER OF BUSINESS**

**Audience Comments**

There being none, the next item followed.

**FOURTH ORDER OF BUSINESS**

**Approval of Financial Statements for November 2017**

Ms. Rubio reviewed the financial statements.

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

**FIFTH ORDER OF BUSINESS**

**Public Hearing to Adopt Delinquency Fees and Policy, Resolution 2018-4**

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the regular meeting was recessed to open the public hearing.

The public hearing was opened. There being no comments from the public,

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the public hearing was closed.

Mr. Holland asked about communication regarding the new policy.

Mr. Daly responded it is noted on the utility bills.

On MOTION by Mr. Holland seconded by Mr. St. Cavish with all in favor Resolution 2018-4, adopting delinquency fees and policy, was adopted.

On MOTION by Mr. Holland seconded by Mr. St. Cavish with all in favor the public hearing was adjourned and the regular meeting was reconvened.

**SIXTH ORDER OF BUSINESS**

**Consideration of Estimate from Rostan for Disaster Debris Monitoring Services for Hurricane Irma Debris Removal Based on Existing Contract at an Amount not to Exceed \$435,000**

Brief discussion ensued regarding the estimate from Rostan for disaster debris monitoring services.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor disaster debris monitoring services for Hurricane Irma debris removal by Rostan at a cost not to exceed \$435,000 was approved.

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Coral Springs Improvement District

**SEVENTH ORDER OF BUSINESS**

**Consideration of Estimate from Phillips & Jordan for Hurricane Irma Debris Removal and Disposal Based on Existing Contract at an Amount not to Exceed \$1,801,537.50**

Brief discussion ensued regarding the estimate from Phillips & Jordan for Hurricane Irma debris removal.

On MOTION by Mr. Holland seconded by Mr. St. Cavish with all in favor the debris removal and disposal services for Hurricane Irma by Phillips & Jordan was approved at an amount not to exceed \$1,801,537.50.

The Board requested an estimate to cut down the 180 trees identified on the east basin.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Agreement with Sunshine Water Control District for their Use of the District's Site as a Disposal/Storage area for Trees Pulled out of Canals in 33065 and 33071 Areas of Coral Springs**

Mr. Lewis reviewed the proposed Interlocal Agreement between the District and SWCD.

Mr. St. Cavish noted a scrivener's error on page one of the agreement.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the Interlocal Agreement with SWCD for their use of the District's site as a disposal/storage area was approved.

**NINTH ORDER OF BUSINESS**

**Consideration of Work Authorization #130 for WWTP Plant D Damage Assessment at a Total Cost of \$41,330**

Mr. Martin reviewed issues with Plant D, requiring an assessment. The Board reviewed Work Authorization #130.

Mr. Cassel noted a plant is taken down completely for inspection every year, without adversely impacting the wastewater treatment process.

On MOTION by Mr. Holland seconded by Mr. St. Cavish with all in favor Work Authorization #130 was approved.

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Coral Springs Improvement District

**TENTH ORDER OF BUSINESS**

**Presentation by Globaltech**

This item was tabled.

**ELEVENTH ORDER OF BUSINESS**

**Consideration of Authorization of AP Engineering to Conduct Phase 2 of the Service Replacement Program under the Existing Contract**

Mr. Dwiggins reviewed Phase 2 of the service replacement program, which will help in eliminating water surface breaks.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the contract with AP Engineering was renewed to conduct Phase 2 of the Service Replacement Program.

**TWELFTH ORDER OF BUSINESS**

**Staff Reports**

**A. Manager – Ken Cassel**

- **Discussion and Consideration of Cost Recovery Policy (Final Draft to be Provided by District Counsel)**

Mr. Cassel discussed the proposed cost recovery policy and Mr. Lewis reviewed the cost recovery agreement for drainage permit applications. Several times the application fee does not cover all the necessary engineering review fees.

Discussion ensued and a final draft will be presented at the January meeting.

**B. Engineer – Rick Olson**

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

**A. Manager – Ken Cassel (Continued)**

Mr. Cassel reviewed Mr. Hanks recommendation to modify prior conditions of approval. One of the original conditions was to have a gate in place of a fence. The City installed a decorative fence instead, but has agreed to take down the fence at their expense if the District needs access.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the recommendation to modify prior conditions for the Fire Station 95 permit were approved.



**C. Department Reports**

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

The above item is for informational purposes only. Mr. Daly also reported there is a FEMA meeting on December 19, 2017 at 10:30 a.m.

- **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. Mr. Frankenhauser also provided an update on the canal elevations, which are currently a half foot lower than what is in the report.

- **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.

- **Maintenance Report**

Mr. Vasquez provided a brief maintenance update.

- **Human Resources – Jan Zilmer**

There being no report, the next item followed.

- **Motion to Accept Department Reports**

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

**D. Attorney**

• **Discussion of CRC Proposal 69**

Mr. Lewis discussed the following:

- He requested clarification from the Board on the Dock Policy. The policy approved at the last meeting stated the person with an encroachment *may apply for a variance*. He received differing opinions from the Board, individually. Mr. St. Cavish and Mr. Holland feel it should state *must* and Dr. Shank feels it should remain *may*. There was Board consensus to change it to *must*.
- He provided an update on proposed legislation. The legislative bill supported by Vice Mayor Daley has not been scheduled or heard. It has not been placed on any committee agenda.
- He provided an overview of CRC Proposal 69, a copy of which is attached hereto and made a part of the public record.

**THIRTEENTH ORDER OF BUSINESS**

**Supervisors' Requests**

The following was discussed:

- Mr. Holland wished everyone Happy Holidays.
- Dr. Shank thanked everyone for participating in Toys-for-Tots.
- Dr. Shank reported there will be a meeting with a representative of the Board of education regarding their vocational technical program.

**FOURTEENTH ORDER OF BUSINESS**

**Adjournment**

There being no further business,

On MOTION by Mr. Holland seconded by Dr. Shank with all in favor the meeting was adjourned.

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Kenneth Cassel  
Assistant Secretary

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Martin Shank  
President

## **Fourth Order of Business**

## Coral Springs Improvement District

Basic Financial Statements  
For the Year Ended September 30, 2017

**Coral Springs Improvement District****Table of Contents**

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## 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, 2017, 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.

## Coral Springs Improvement District

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, 2017, 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 4 through 8 and schedule of funding progress - other post-employment benefits on page 32 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 33 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.



Coral Springs Improvement District

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 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

Fort Lauderdale, Florida  
December 27, 2017

# MANAGEMENT'S DISCUSSION AND ANALYSIS

**Coral Springs Improvement District  
Management's Discussion and Analysis  
September 30, 2017**

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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, 2017:

- The District's total assets exceeded total liabilities by \$ 53,338,496 (net position). Unrestricted net position for governmental activities was \$ 5,351,908.
- Governmental activities revenues totaled \$ 1,868,439, including interest income of \$ 20,838, while governmental activities expenses totaled \$ 1,407,395. Business-type revenues totaled \$ 13,038,066, including interest income of \$ 98,817. Business-type expenses totaled \$ 12,952,218.

### **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.

**Coral Springs Improvement District  
Management's Discussion and Analysis  
September 30, 2017**

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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 20 through 31 of this report.

**Coral Springs Improvement District  
Management's Discussion and Analysis  
September 30, 2017**

**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, 2017 and 2016:

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 5,499,714	\$ 4,846,636	\$ 21,269,976	\$ 20,599,398	\$ 26,769,690	\$ 25,446,034
Restricted assets	-	-	5,074,425	4,383,191	5,074,425	4,383,191
Capital assets (net)	<u>7,242,218</u>	<u>7,418,912</u>	<u>56,452,303</u>	<u>58,231,009</u>	<u>63,694,521</u>	<u>65,649,921</u>
Total assets	<u>12,741,932</u>	<u>12,265,548</u>	<u>82,796,704</u>	<u>83,213,598</u>	<u>95,538,636</u>	<u>95,479,146</u>
Total deferred outflows of resources	-	-	<u>1,715,296</u>	<u>1,837,817</u>	<u>1,715,296</u>	<u>1,837,817</u>
Other liabilities	81,335	73,890	3,181,603	2,292,941	3,262,938	2,366,831
Noncurrent liabilities	<u>66,471</u>	<u>58,576</u>	<u>40,586,027</u>	<u>42,099,952</u>	<u>40,652,498</u>	<u>42,158,528</u>
Total liabilities	<u>147,806</u>	<u>132,466</u>	<u>43,767,630</u>	<u>44,392,893</u>	<u>43,915,436</u>	<u>44,525,359</u>
Net position:						
Net investments in capital assets	7,242,218	7,418,912	14,697,303	15,401,009	21,939,521	22,819,921
Restricted	-	-	5,074,425	4,383,191	5,074,425	4,383,191
Unrestricted	<u>5,351,908</u>	<u>4,714,170</u>	<u>20,972,642</u>	<u>20,874,322</u>	<u>26,324,550</u>	<u>25,588,492</u>
Total net position	<u>\$ 12,594,126</u>	<u>\$ 12,133,082</u>	<u>\$ 40,744,370</u>	<u>\$ 40,658,522</u>	<u>\$ 53,338,496</u>	<u>\$ 52,791,604</u>

**Governmental and Business-Type Activities:** Governmental activities increased the District's net position by \$ 461,044, while business-type activities increased the District's net position by \$ 85,848, as reflected in the table below:

**Coral Springs Improvement District  
Statements of Activities**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
Revenues:						
Charges for services	\$ 3,700	\$ 5,850	\$ 12,845,231	\$ 12,643,221	\$ 12,848,931	\$ 12,649,071
Taxes:						
Assessments	1,811,926	1,813,837	-	-	1,811,926	1,813,837
Other	<u>31,975</u>	<u>80,193</u>	<u>94,018</u>	<u>95,190</u>	<u>125,993</u>	<u>175,383</u>
Total revenues	<u>1,847,601</u>	<u>1,899,880</u>	<u>12,939,249</u>	<u>12,738,411</u>	<u>14,786,850</u>	<u>14,638,291</u>
Expenses:						
General government	490,379	408,718	-	-	490,379	408,718
Physical environment	595,536	752,664	-	-	595,536	752,664
Water and sewer	-	-	7,178,196	7,068,223	7,178,196	7,068,223
Bond issuance costs	-	-	-	890,434	-	890,434
Interest expense	-	-	1,421,535	1,922,735	1,421,535	1,922,735
Provision for depreciation	<u>321,480</u>	<u>215,167</u>	<u>4,352,487</u>	<u>4,304,880</u>	<u>4,673,967</u>	<u>4,520,047</u>
Total expenses	<u>1,407,395</u>	<u>1,376,549</u>	<u>12,952,218</u>	<u>14,186,272</u>	<u>14,359,613</u>	<u>15,562,821</u>
Change in net position before other income (expense)	<u>440,206</u>	<u>523,331</u>	<u>(12,969)</u>	<u>(1,447,861)</u>	<u>427,237</u>	<u>(924,530)</u>

**Coral Springs Improvement District  
Management's Discussion and Analysis  
September 30, 2017**

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
Other income (expense):						
Interest income	20,838	19,205	98,817	58,419	119,655	77,624
Total other income (expense)	20,838	19,205	98,817	58,419	119,655	77,624
Change in net position	461,044	542,536	85,848	(1,389,442)	546,892	(846,906)
Net position, beginning of the year	12,133,082	11,590,546	40,658,522	42,047,964	52,791,604	53,638,510
Net position, end of the year	\$ 12,594,126	\$ 12,133,082	\$ 40,744,370	\$ 40,658,522	\$ 53,338,496	\$ 52,791,604

**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 \$ 5,436,909.

**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, 2017 amounts to \$ 7,242,218 and \$ 56,452,303, 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 \$ 41,755,000.

Additional information on the District's debt can be found in Note 6 beginning on page 26 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 15.

The District experienced a favorable variance in revenues compared to the General Fund budget in the amount of \$ 51,341. The District also experienced an unfavorable variance in expenditures compared to the General Fund budget in the amount of \$ 5,438.

**Coral Springs Improvement District  
Management's Discussion and Analysis  
September 30, 2017**

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**Economic Factors and Next Year's Budgets**

The 2018 General Fund's budgeted expenditures increased by approximately \$ 198,000. The increase in expenditures reflects capital improvements budgeted for canal bank restoration assessment and pump station improvements. The 2018 Water and Sewer Fund's budgeted expenses increased by approximately \$ 4,952,000. The increase is due mainly to the budgeting of capital projects in 2018. Those projects include the construction of a new injection well, water pipe replacement in District subdivisions, and the rehabilitation of a lift station. The District's utility rates will not change for fiscal year ended September 30, 2018.

In September 2017 Hurricane Irma passed through South Florida. While the District suffered no structural damage to its buildings or other utility properties, it did incur fallen trees and other damages to its drainage waterways. The General Fund has contracted to have the waterways cleared of this debris. It is anticipated that the total clean up charges will approximate \$ 2,300,000. The District has already initiated filing claims with FEMA for reimbursement of 75% of the costs. There are sufficient funds on hand to cover the balance of the costs not reimbursed by FEMA.

**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. 11<sup>th</sup> Manor, Coral Springs, Florida 33071.

# BASIC FINANCIAL STATEMENTS



**Coral Springs Improvement District**  
**Statement of Net Position**  
**September 30, 2017**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Current assets:			
Cash and cash equivalents	\$ 4,496,446	\$ 17,470,804	\$ 21,967,250
Investments	1,003,016	2,263,517	3,266,533
Accounts receivable	-	1,376,313	1,376,313
Due from other governments	252	143,572	143,824
Accrued interest receivable	-	7,441	7,441
Prepaid items	-	8,329	8,329
Restricted cash and cash equivalents	-	5,074,425	5,074,425
Noncurrent assets:			
Capital assets:			
Depreciable (net)	6,626,478	54,875,464	61,501,942
Nondepreciable	615,740	1,576,839	2,192,579
	<u>12,741,932</u>	<u>82,796,704</u>	<u>95,538,636</u>
<b>Total assets</b>			
<b>Deferred Outflows of Resources:</b>			
Deferred charge on refunding	-	1,715,296	1,715,296
	<u>-</u>	<u>1,715,296</u>	<u>1,715,296</u>
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable	33,210	258,779	291,989
Accrued expenses	13,511	105,437	118,948
Contracts payable	-	155,045	155,045
Compensated absences payable	18,530	125,337	143,867
Customer deposits	17,500	566,080	583,580
Internal balances	(1,416)	1,416	-
Payable from restricted assets:			
Accrued interest payable	-	424,509	424,509
Current portion of bonds payable	-	1,545,000	1,545,000
Noncurrent liabilities:			
Net OPEB obligation	40,933	255,067	296,000
Compensated absences payable	25,538	120,960	146,498
Bonds payable	-	40,210,000	40,210,000
	<u>147,806</u>	<u>43,767,630</u>	<u>43,915,436</u>
<b>Total liabilities</b>			
<b>Net Position:</b>			
Net investment in capital assets	7,242,218	14,697,303	21,939,521
Restricted for renewal and replacement	-	4,000,757	4,000,757
Restricted for debt service	-	1,073,668	1,073,668
Unrestricted	5,351,908	20,972,642	26,324,550
	<u>\$ 12,594,126</u>	<u>\$ 40,744,370</u>	<u>\$ 53,338,496</u>
<b>Total net position</b>			

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, 2017**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>			
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Functions/Programs:</b>							
Governmental activities:							
General government	\$ 490,379	\$ -	\$ -	\$ -	\$ (490,379)	\$ -	\$ (490,379)
Physical environment	595,536	3,700	-	-	(591,836)	-	(591,836)
Provision for depreciation	321,480	-	-	-	(321,480)	-	(321,480)
Total governmental activities	<u>1,407,395</u>	<u>3,700</u>	<u>-</u>	<u>-</u>	<u>(1,403,695)</u>	<u>-</u>	<u>(1,403,695)</u>
Business-type activities:							
Personal services	4,301,361	70,548	-	-	-	(4,230,813)	(4,230,813)
Materials, supplies and services	2,876,835	12,774,683	-	-	-	9,897,848	9,897,848
Provision for depreciation	4,352,487	-	-	-	-	(4,352,487)	(4,352,487)
Interest expense	1,421,535	-	-	-	-	(1,421,535)	(1,421,535)
Total business-type activities	<u>12,952,218</u>	<u>12,845,231</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(106,987)</u>	<u>(106,987)</u>
Total primary government	<u>\$ 14,359,613</u>	<u>\$ 12,848,931</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,403,695)</u>	<u>(106,987)</u>	<u>(1,510,682)</u>
General revenues:							
Assessments					1,811,926	-	1,811,926
Interest income					20,838	98,817	119,655
Miscellaneous income					31,975	94,018	125,993
Total general revenues					<u>1,864,739</u>	<u>192,835</u>	<u>2,057,574</u>
Change in net position					461,044	85,848	546,892
Net position, October 1, 2016					<u>12,133,082</u>	<u>40,658,522</u>	<u>52,791,604</u>
Net position, September 30, 2017					<u>\$ 12,594,126</u>	<u>\$ 40,744,370</u>	<u>\$ 53,338,496</u>

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

**Coral Springs Improvement District  
Balance Sheet - Governmental Fund  
September 30, 2017**

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	<b>General Fund</b>
<b>Assets:</b>	
Cash and cash equivalents	\$ 4,496,446
Investments	1,003,016
Due from proprietary fund	1,416
Due from other governments	<u>252</u>
Total assets	<u>\$ 5,501,130</u>
<b>Liabilities:</b>	
Accounts payable	\$ 33,210
Accrued expenditures	13,511
Deposits	<u>17,500</u>
Total liabilities	<u>64,221</u>
<b>Fund Balance:</b>	
Assigned to:	
Capital projects	1,650,000
First quarter operating reserves	350,000
Emergency	2,750,000
Unassigned	<u>686,909</u>
Total fund balance	<u>5,436,909</u>
Total liabilities and fund balance	<u>\$ 5,501,130</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, 2017**

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**Total Fund Balance - Governmental Fund** \$ 5,436,909

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	\$ 14,262,000	
Less accumulated depreciation	<u>(7,019,782)</u>	7,242,218

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

Net OPEB obligation	(40,933)	
Compensated absences payable	<u>(44,068)</u>	<u>(85,001)</u>

**Net Position of Governmental Activities** \$ 12,594,126

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, 2017**

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	<b>General Fund</b>
<b>Revenues:</b>	
Assessments	\$ 1,811,926
Miscellaneous income	31,975
Interest income	20,838
Permit fees	<u>3,700</u>
Total revenues	<u>1,868,439</u>
<b>Expenditures:</b>	
Current:	
General government:	
Personal services	211,226
Operating	<u>270,988</u>
Total general government	<u>482,214</u>
Flood control:	
Personal services	383,295
Operating	<u>212,241</u>
Total flood control	<u>595,536</u>
Capital outlay	<u>144,786</u>
Total expenditures	<u>1,222,536</u>
Net change in fund balance	645,903
<b>Fund Balance, October 1, 2016</b>	<u>4,791,006</u>
<b>Fund Balance, September 30, 2017</b>	<u>\$ 5,436,909</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, 2017**

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**Net Change in Fund Balance - Governmental Fund** \$ 645,903

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	\$ 144,786	
Current year provision for depreciation	<u>(321,480)</u>	(176,694)

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	(4,191)	
Change in compensated absences	<u>(3,974)</u>	<u>(8,165)</u>

**Change in Net Position of Governmental Activities** \$ 461,044

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, 2017**

	<u>Original Budget</u>	<u>Amended &amp; Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Assessments	\$ 1,781,748	\$ 1,781,748	\$ 1,811,926	\$ 30,178
Miscellaneous income	31,950	31,950	31,975	25
Interest income	2,400	2,400	20,838	18,438
Permit fees	1,000	1,000	3,700	2,700
	<u>1,817,098</u>	<u>1,817,098</u>	<u>1,868,439</u>	<u>51,341</u>
<b>Expenditures:</b>				
Current:				
General government:				
Personal services	193,003	193,003	211,226	(18,223)
Operating	256,806	265,306	270,988	(5,682)
	<u>449,809</u>	<u>458,309</u>	<u>482,214</u>	<u>(23,905)</u>
Flood control:				
Personal services	379,696	379,696	383,295	(3,599)
Operating	393,491	274,493	212,241	62,252
	<u>773,187</u>	<u>654,189</u>	<u>595,536</u>	<u>58,653</u>
Capital outlay	119,600	104,600	144,786	(40,186)
	<u>1,342,596</u>	<u>1,217,098</u>	<u>1,222,536</u>	<u>(5,438)</u>
Excess (deficiency) of revenues over expenditures	<u>474,502</u>	<u>600,000</u>	<u>645,903</u>	<u>45,903</u>
<b>Other Financing Sources (Uses):</b>				
Appropriation of prior years' fund balance	125,498	-	-	-
Assigned for first quarter operating reserves	(350,000)	(350,000)	-	350,000
Assigned for capital projects and emergency	(250,000)	(250,000)	-	250,000
	<u>(474,502)</u>	<u>(600,000)</u>	<u>-</u>	<u>600,000</u>
Net change in fund balance	-	-	645,903	645,903
<b>Fund Balance, October 1, 2016</b>	<u>4,791,006</u>	<u>4,791,006</u>	<u>4,791,006</u>	<u>-</u>
<b>Fund Balance, September 30, 2017</b>	<u>\$ 4,791,006</u>	<u>\$ 4,791,006</u>	<u>\$ 5,436,909</u>	<u>\$ 645,903</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, 2017**

	<u><b>Water and Sewer Fund</b></u>
<b>Assets:</b>	
Current assets:	
Cash and cash equivalents	\$ 17,470,804
Investments	2,263,517
Accounts receivable	1,376,313
Due from other governments	143,572
Accrued interest receivable	7,441
Prepaid items	8,329
Restricted cash and cash equivalents	5,074,425
Noncurrent assets:	
Depreciable (net)	54,875,464
Nondepreciable	<u>1,576,839</u>
Total assets	<u>82,796,704</u>
<b>Deferred Outflows of Resources:</b>	
Deferred charge on refunding	<u>1,715,296</u>
<b>Liabilities:</b>	
Current liabilities:	
Accounts payable	258,779
Accrued expenses	105,437
Due to general fund	1,416
Contracts payable	155,045
Compensated absences payable	125,337
Customer deposits	566,080
Payable from restricted assets:	
Accrued interest payable	424,509
Current portion of bonds payable	1,545,000
Noncurrent liabilities:	
Net OPEB obligation	255,067
Compensated absences payable	120,960
Bonds payable	<u>40,210,000</u>
Total liabilities	<u>43,767,630</u>
<b>Net Position:</b>	
Net investment in capital assets	14,697,303
Restricted for renewal and replacement	4,000,757
Restricted for debt service	1,073,668
Unrestricted	<u>20,972,642</u>
Total net position	<u>\$ 40,744,370</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, 2017**

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	<u><b>Water and Sewer Fund</b></u>
<b>Operating Revenues:</b>	
Charges for services:	
Water	\$ 6,608,374
Sewer	5,913,198
Contract personnel fees	70,548
Miscellaneous utility fees	151,132
Technology sharing fees	15,000
Rentals	<u>86,979</u>
Total operating revenues	<u>12,845,231</u>
<b>Operating Expenses:</b>	
Personal services	4,301,361
Materials, supplies and services	2,876,835
Provision for depreciation	<u>4,352,487</u>
Total operating expenses	<u>11,530,683</u>
Operating income	<u>1,314,548</u>
<b>Nonoperating Revenues (Expenses):</b>	
Interest income	98,817
Miscellaneous revenue	94,018
Interest expense	<u>(1,421,535)</u>
Total nonoperating revenues (expenses)	<u>(1,228,700)</u>
Change in net position	85,848
<b>Net Position, October 1, 2016</b>	<u>40,658,522</u>
<b>Net Position, September 30, 2017</b>	<u>\$ <u>40,744,370</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  
For the Year Ended September 30, 2017**

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	<b><u>Water and Sewer Fund</u></b>
<b>Cash Flows from Operating Activities:</b>	
Cash received from customers and users	\$ 12,665,592
Cash paid to employees for services	(4,250,344)
Cash paid to suppliers for goods and services	<u>(2,624,182)</u>
Net cash provided by (used in) operating activities	<u>5,791,066</u>
<b>Cash Flows from Noncapital Financing Activities:</b>	
Cash received for miscellaneous activities	<u>94,018</u>
Net cash provided by (used in) noncapital financing activities	<u>94,018</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Interest paid and other fiscal charges	(928,935)
Bond principal payments	(1,075,000)
Purchase of investments	(2,006,031)
Purchase of capital assets	<u>(2,573,781)</u>
Net cash provided by (used in) capital and related financing activities	<u>(6,583,747)</u>
<b>Cash Flows from Investing Activities:</b>	
Interest received	<u>96,843</u>
Net cash provided by (used in) investing activities	<u>96,843</u>
Net increase (decrease) in cash and cash equivalents	(601,820)
<b>Cash and Cash Equivalents, October 1, 2016</b>	<u>23,147,049</u>
<b>Cash and Cash Equivalents, September 30, 2017</b>	\$ <u><u>22,545,229</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, 2017**

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	<u><b>Water and Sewer Fund</b></u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>	
Operating income	\$ <u>1,314,548</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Provision for depreciation	4,352,487
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	(173,324)
(Increase) decrease in due from other governments	(73,452)
(Increase) decrease in prepaid items	291,149
(Increase) decrease in due from general fund	1,045
Increase (decrease) in accounts payable	65,207
Increase (decrease) in accrued expenses	10,460
Increase (decrease) in contracts payable	(31,296)
Increase (decrease) in compensated absences payable	19,748
Increase (decrease) in customer deposits	(6,315)
Increase (decrease) in net OPEB obligation	<u>20,809</u>
Total adjustments	<u>4,476,518</u>
Net cash provided by (used in) operating activities	\$ <u><u>5,791,066</u></u>

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

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2017**

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**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.

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2017**

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**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. The General Fund expenditures exceeded appropriations by \$ 5,438. These over-expenditures were funded by other categories and/or appropriate fund balance, where applicable.

**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:

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2017**

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**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

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2017**

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**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 December 27, 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 \$ 12,682,235 and the bank balance was \$ 13,043,864. In addition, the District had \$ 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, 2017 were as follows:

	Investments Measured at Amortized Cost	Maturity
Money Market mutual funds	\$ 15,361,956	N/A
State Board of Administration:		
Florida Prime	1,003,121	51 days
Florida Class	1,002,910	56 days
Certificates of Deposit	<u>257,486</u>	10/1/2018
	<u>\$ 17,625,473</u>	

These deposits and investments are reflected in the accompanying statement of net position as cash and cash equivalents of \$ 27,041,675 and investments of \$ 3,266,533.

**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, 2017**

**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	\$ 1,073,668
Renewal and replacement of capital assets	<u>4,000,757</u>
Total restricted cash and cash equivalents	<u>\$ 5,074,425</u>

**Note 4 - Capital Assets**

The following is a schedule of changes in capital assets during the year ended September 30, 2017:

	Balance, October 1, 2016	Additions	Deletions	Transfers	Balance, September 30, 2017
<b>Governmental Activities:</b>					
Capital assets, not being depreciated:					
Construction in progress	\$ -	\$ 101,740	\$ -	\$ (39,200)	\$ 62,540
Land	<u>553,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>553,200</u>
Total capital assets, not being depreciated	<u>553,200</u>	<u>101,740</u>	<u>-</u>	<u>(39,200)</u>	<u>615,740</u>
Capital assets, being depreciated:					
Infrastructure	12,890,273	-	-		12,890,273
Machinery and equipment	<u>673,741</u>	<u>43,046</u>	<u>-</u>	<u>39,200</u>	<u>755,987</u>
Total capital assets, being depreciated	<u>13,564,014</u>	<u>43,046</u>	<u>-</u>	<u>39,200</u>	<u>13,646,260</u>
Less accumulated depreciation for:					
Infrastructure	6,039,021	306,912	-	-	6,345,933
Machinery and equipment	<u>659,281</u>	<u>14,568</u>	<u>-</u>	<u>-</u>	<u>673,849</u>
Total accumulated depreciation	<u>6,698,302</u>	<u>321,480</u>	<u>-</u>	<u>-</u>	<u>7,019,782</u>
Total capital assets, being depreciated, net	<u>6,865,712</u>	<u>(278,434)</u>	<u>-</u>	<u>39,200</u>	<u>6,626,478</u>
Governmental activities capital assets, net	<u>\$ 7,418,912</u>	<u>\$ (176,694)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,242,218</u>

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2017**

**Note 4 - Capital Assets (continued)**

	Balance, October 1, 2016	Additions	Deletions	Transfers	Balance, September 30, 2017
<b>Business-Type Activities:</b>					
Capital assets, not being depreciated:					
Construction in progress	\$ 1,204,075	\$ 2,268,256	\$ -	\$ (2,652,229)	\$ 820,102
Easement	394,998	-	-	-	394,998
Land	361,739	-	-	-	361,739
Total capital assets, not being depreciated	<u>1,960,812</u>	<u>2,268,256</u>	<u>-</u>	<u>(2,652,229)</u>	<u>1,576,839</u>
Capital assets, being depreciated:					
Infrastructure	125,322,219	255,235	-	2,646,274	128,223,728
Buildings	1,615,917	-	-	-	1,615,917
Machinery and equipment	3,816,509	50,290	-	5,955	3,872,754
Total capital assets, being depreciated	<u>130,754,645</u>	<u>305,525</u>	<u>-</u>	<u>2,652,229</u>	<u>133,712,399</u>
Less accumulated depreciation for:					
Infrastructure	71,055,939	4,009,401	-	-	75,065,340
Buildings	1,427,818	20,691	-	-	1,448,509
Machinery and equipment	2,000,691	322,395	-	-	2,323,086
Total accumulated depreciation	<u>74,484,448</u>	<u>4,352,487</u>	<u>-</u>	<u>-</u>	<u>78,836,935</u>
Total capital assets, being depreciated, net	<u>56,270,197</u>	<u>(4,046,962)</u>	<u>-</u>	<u>2,652,229</u>	<u>54,875,464</u>
Business-type activities capital assets, net	<u>\$ 58,231,009</u>	<u>\$ (1,778,706)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,452,303</u>

Provision for depreciation was charged to functions as follows:

Total provision for depreciation - governmental activities	\$ <u>321,480</u>
Total provision for depreciation - business-type activities	\$ <u>4,352,487</u>

**Note 5 - Commitments**

The District has various ongoing construction contracts. As of September 30, 2017, commitments on uncompleted construction contracts totaled \$ 865,706.

**Note 6 - Debt**

a. Summary of debt of business-type activities:

Debt at September 30, 2017 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%.

\$ 41,755,000

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2017**

**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, 2017:

	Balance, October 1, 2016	Additions	Deletions	Provision for Amortization	Balance, September 30, 2017	Due Within One Year
Series 2016 Bond	\$ 42,830,000	\$ -	\$ 1,075,000	\$ 122,521	\$ 41,755,000	\$ 1,545,000
	<u>\$ 42,830,000</u>	<u>\$ -</u>	<u>\$ 1,075,000</u>	<u>\$ 122,521</u>	<u>\$ 41,755,000</u>	<u>\$ 1,545,000</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
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	1,745,000	1,076,040	2,821,040
2023-2027	9,545,000	4,549,382	14,094,382
2028-2031	23,990,000	2,536,682	26,526,682
	<u>\$ 41,755,000</u>	<u>\$ 12,967,530</u>	<u>\$ 54,722,530</u>

**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, 2017 was \$ 4,000,757 which is reflected as restricted net position in the accompanying statement of net position for the proprietary fund.

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2017**

**Note 8 - Compensated Absences Payable**

Employees of the District accumulate unused 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. The accumulated liability for the unused compensated absences at September 30, 2017 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, 2016	Net increase (decrease)	Balance, September 30, 2017	Due within one year
Vacation time	\$ 40,094	\$ 3,974	\$ 44,068	\$ 18,530
Total	\$ 40,094	\$ 3,974	\$ 44,068	\$ 18,530

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

	Balance, October 1, 2016	Net increase (decrease)	Balance, September 30, 2017	Due within one year
Vacation time	\$ 226,549	\$ 19,748	\$ 246,297	\$ 125,337
Total	\$ 226,549	\$ 19,748	\$ 246,297	\$ 125,337

**Note 9 - Retirement Plan**

The District has a defined contribution pension plan qualified under Sections 401(a), 403(a), and 501(a) of the Internal Revenue Code. The Plan is administered by independent trustees. All employees who meet the three consecutive months of employment are qualified to participate. All contributions to the plan are fully funded through employer contributions. Total salaries for the year were \$ 3,438,220. Total salaries of qualified participants were \$ 3,260,780. Each participant's non-forfeitable percentage of his employer's contribution account relating to contributions up to 6% of compensation increases (vests) at 20% for each year of plan participation. The remainder of the employer's contribution account for contributions in excess of 6% of compensation, increases (vests) immediately.

The District has a deferred compensation 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 three consecutive months of employment and are of 18 years of age are qualified to participate. All contributions to the plan are fully funded through employee payroll deduction. Total salaries for the year were \$ 3,438,220. Total salaries of qualified participants were \$ 3,235,754.

Employer contributions for the year, less forfeitures from terminated employees, totaled \$ 361,249 and are included in personal services of the General and Water and Sewer Funds.

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2017**

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**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.

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	48,000
Interest on net OPEB obligation	11,000
Adjustment to annual required contribution	<u>(23,000)</u>
Annual OPEB cost	36,000
Contributions made (credit for implied subsidy)	<u>(11,000)</u>
Increase in net OPEB obligation	25,000
Net OPEB obligation - beginning of year	<u>271,000</u>
Net OPEB obligation - end of year	\$ <u><u>296,000</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, 2017 was:

Annual OPEB cost	\$ 36,000
Percentage of OPEB cost contributed	31%
Net OPEB obligation	\$ <u><u>296,000</u></u>

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2017**

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**Note 10 - Post-Employment Benefits (continued)**

*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>\$ 243,000</u>
Funded ratio	-
Covered payroll	<u>\$ 3,297,000</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.

*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

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2017**

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**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, 2017**

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<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)*</b>	<b>UAAL as a Percentage of Covered Payroll ((b-a)/c)</b>
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, 2017**

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	<u><b>Water and Sewer Fund</b></u>
<b>Administrative Operations:</b>	
Personal services	\$ 1,245,909
Materials, supplies and services	468,806
Provision for depreciation	<u>20,127</u>
Total administrative operations	<u>1,734,842</u>
<b>Plant Operations:</b>	
Personal services	1,998,442
Materials, supplies and services	1,883,067
Provision for depreciation	<u>3,451,152</u>
Total plant operations	<u>7,332,661</u>
<b>Field Operations:</b>	
Personal services	1,057,010
Materials, supplies and services	524,962
Provision for depreciation	<u>881,208</u>
Total field operations	<u>2,463,180</u>
Total operating expenses	<u>\$ 11,530,683</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, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 27, 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  
December 27, 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, 2017, and have issued our report thereon dated December 27, 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 Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 27, 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.

## Coral Springs Improvement District

**Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate 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 to identify 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 for the District. 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.

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

**Annual Financial Report**

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether the annual financial report for the District for the fiscal year ended September 30, 2017 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, 2017. 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 us to apply appropriate procedures and communicate 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 us to apply appropriate procedures and communicate 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 us to apply appropriate procedures and communicate 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.



Coral Springs Improvement District

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate 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 warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

### **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

Fort Lauderdale, Florida  
December 27, 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, 2017. 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, 2017.

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

Fort Lauderdale, Florida  
December 27, 2017

## **Fifth Order of Business**

# **Coral Springs Improvement District**

**Financial Reporting  
for  
DECEMBER 2017**

**JANUARY 22, 2018  
Board of Supervisors Meeting**

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

**DECEMBER 31, 2017**

Description	General Fund	Water & Sewer Fund	General Fixed Assets	Totals
<b>ASSETS</b>				
Cash & Cash Equivalents:				
Checking Accounts	\$ 3,679,596	9,454,506	\$ -	\$ 13,134,102
Cash on Hand	-	500	-	500
Money Market Accounts	2,108,272	7,184,436	-	9,292,708
Investments	1,006,426	3,013,680	-	4,020,106
Certificates of Deposit	-	257,486	-	257,486
Restricted Cash	-	-	-	-
Restricted Investments	-	5,041,589	-	5,041,589
Accounts Receivable	-	619,592	-	619,592
Unbilled Utility Revenues Receivable	-	678,600	-	678,600
Accrued Interest Receivable	-	7,936	-	7,936
Due from Other Funds	4,322	-	-	4,322
Prepaid Expenses	10,617	197,326	-	207,943
Bond Costs-2016 Series	-	-	-	-
Deferred Outflow-2007 Series	-	1,715,296	-	1,715,296
Land	-	361,739	553,200	914,939
Easements	-	394,998	-	394,998
Meters in Field (Net)	-	1,247,165	-	1,247,165
Machinery & Equipment (Net)	-	302,497	82,138	384,635
Imp. Other than Bldgs (Net)	-	53,158,394	12,890,274	66,048,668
Buildings (Net)	-	167,407	-	167,407
Construction in Progress	-	722,754	-	722,754
<b>Total Assets</b>	<b>\$ 6,809,233</b>	<b>\$ 84,525,901</b>	<b>\$ 13,525,612</b>	<b>\$ 104,860,746</b>

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

**DECEMBER 31, 2017**

<b>Description</b>	<b>General Fund</b>	<b>Water &amp; Sewer Fund</b>	<b>General Fixed Assets</b>	<b>Totals</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 23,846	\$ 133,969	\$ -	\$ 157,815
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Accrued Int Payable-2016 Series	-	106,127	-	106,127
Accrued R & R Reserve	-	-	-	-
Accrued Wages Payable	13,511	103,243	-	116,754
Accrued Vac/Sick Time Payable	-	246,297	-	246,297
Pension Payable	-	-	-	-
Utility Tax Payable	-	51,780	-	51,780
Payroll Taxes Payable	-	-	-	-
Deposits	20,000	556,890	-	576,890
Deferred Revenues	-	2,575	-	2,575
Due to Other Funds	-	4,322	-	4,322
Net OPEB Obligation	-	255,067	-	255,067
Bonds Payable-2016 Series	-	41,755,000	-	41,755,000
<b>Total Liabilities</b>	<b>\$ 57,357</b>	<b>\$ 43,215,270</b>	<b>\$ -</b>	<b>\$ 43,272,627</b>
<b>FUND BALANCE / NET POSITION</b>				
Fund Balance:				
Unspendable	10,617	-	-	10,617
Assigned	4,750,000	-	-	4,750,000
Unassigned	-	-	-	-
Unassigned	1,991,259	-	-	1,991,259
Net Position	-	41,310,631	-	41,310,631
Investment in GFA	-	-	13,525,612	13,525,612
<b>Total Fund Balance / Net Assets</b>	<b>\$ 6,751,876</b>	<b>\$ 41,310,631</b>	<b>\$ 13,525,612</b>	<b>\$ 61,588,119</b>
<b>Total Liabilities &amp; Fund Balance / Net Assets</b>	<b>\$ 6,809,233</b>	<b>\$ 84,525,901</b>	<b>\$ 13,525,612</b>	<b>\$ 104,860,746</b>

**Coral Springs Improvement District**  
**General Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**For the Period Ending December 31, 2017**

	Adopted Budget FYE 2018	Prorated Budget Thru 12/31/2017	Actual 3 Months Ending 12/31/2017	Variance Favorable (Unfavorable)
<b>REVENUES:</b>				
Assessments (Net)	\$ 1,781,819	\$ 1,566,389	\$ 1,566,389	\$ -
Permit Review Fees	1,000	200	200	-
Interest Income	12,000	3,000	7,736	4,736
Shared Personnel Revenue	32,909	8,227	8,227	-
Miscellaneous Revenue	-	-	-	-
Carry Forward Assigned Funds	187,850	-	-	-
<b>Total Revenues</b>	<b>\$ 2,015,578</b>	<b>\$ 1,577,816</b>	<b>\$ 1,582,552</b>	<b>\$ 4,736</b>

**EXPENDITURES:****Administrative**

Supervisor Fees	\$ 7,200	\$ 1,800	\$ 1,800	\$ -
Salaries/Wages	145,441	39,157	38,446	711
Special Pay	266	266	271	(5)
FICA Taxes	11,678	3,144	3,099	45
Pension Expense	15,999	4,307	4,648	(341)
Health Insurance	56,377	14,094	12,511	1,583
Workers Comp. Ins.	410	103	131	(28)
Engineering Fees	30,000	2,500	906	1,594
Attorney Fees	36,000	6,000	4,554	1,446
Special Consulting Services	56,887	42,831	42,831	-
Annual Audit	7,850	5,400	5,400	-
Actuarial Computation-OPEB	435	109	-	109
Management Fees	55,644	13,911	13,911	-
Telephone Expense	3,175	794	794	-
Postage	636	159	159	-
Printing & Binding	1,200	300	300	-
Building Rent	12,000	3,000	3,000	-
Insurance	1,123	281	276	5
Legal Advertising	2,000	500	-	500
Contingencies/Other Current Charges	-	-	-	-
Computer/Technology Expense	29,400	7,350	3,750	3,600
Digital Record Management	1,000	250	156	94
Office Supplies	7,125	1,781	2,113	(332)
Dues, Subscriptions	8,300	187	187	-
Promotional Expenses	4,800	-	-	-
Capital Outlay	-	-	-	-
<b>Total Administrative</b>	<b>\$ 494,946</b>	<b>\$ 148,224</b>	<b>\$ 139,243</b>	<b>\$ 8,981</b>

**Coral Springs Improvement District  
General Fund  
Statement of Revenues, Expenditures and Change in Fund Balance**

**For the Period Ending December 31, 2017**

	<b>Adopted Budget FYE 2018</b>	<b>Prorated Budget Thru 12/31/2017</b>	<b>Actual 3 Months Ending 12/31/2017</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Field Operations</b>				
Salaries and Wages	\$ 257,579	\$ 69,348	\$ 70,393	\$ (1,045)
Special Pay	813	813	815	(2)
FICA Taxes	19,704	5,305	5,364	(59)
Pension Expense	28,334	7,628	8,444	(816)
Health Insurance	81,220	20,305	20,564	(259)
Worker's Comp. Insurance	14,270	3,568	4,574	(1,006)
Water Quality Testing	2,400	600	538	62
Communications-Radios/Cellphones	1,272	318	512	(194)
Electric Expense	1,411	353	250	103
Rentals & Leases	-	-	-	-
Insurance	13,372	3,343	3,263	80
R & M - General	53,410	5,432	5,432	-
R & M - Culvert Inspection & Cleaning	69,500	-	-	-
R & M - Canal Dredging & Maintenance	-	-	-	-
R & M - Vegetation Management	15,000	-	-	-
Operating Supplies - General	1,025	256	440	(184)
Operating Supplies - Chemicals	113,346	596	596	-
Operating Supplies - Uniforms	1,760	293	237	56
Operating Supplies - Motor Fuels	54,694	977	977	-
Dues, Licenses	3,672	594	594	-
Capital Outlay-Equipment	47,850	-	-	-
Capital Improvements	140,000	5,348	5,348	-
<b>Total Field</b>	<b>\$ 920,632</b>	<b>\$ 125,077</b>	<b>\$ 128,341</b>	<b>\$ (3,264)</b>
<b>Total Expenditures</b>	<b>\$ 1,415,578</b>	<b>\$ 273,301</b>	<b>\$ 267,584</b>	<b>\$ 5,717</b>
<b>Reserves:</b>				
Reserved for 1st Qtr Operating	350,000	87,500	-	87,500
Reserved for Projects & Emergencies	250,000	62,500	-	62,500
<b>Total Reserves</b>	<b>\$ 600,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>
<b>Total Expenditures &amp; Reserves</b>	<b>\$ 2,015,578</b>	<b>\$ 423,301</b>	<b>\$ 267,584</b>	<b>\$ 155,717</b>
<b>Excess Revenues Over (Under) Expenditures &amp; Reserves</b>	<b>\$ -</b>	<b>\$ 1,154,515</b>	<b>\$ 1,314,968</b>	<b>\$ 160,453</b>
<b>Fund Balance Beginning</b>			<b>\$ 5,436,908</b>	
<b>Fund Balance Ending</b>			<b>\$ 6,751,876</b>	



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

**For the Period Ending December 31, 2017**

	<b>Adopted Budget FYE 2018</b>	<b>Prorated Budget Thru 12/31/2017</b>	<b>Actual 3 Months Ending 12/31/2017</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES:</b>				
Water Revenue	\$ 6,467,008	1,616,752	\$ 1,555,232	\$ (61,520)
Sewer Revenue	5,852,977	1,463,244	1,432,688	(30,556)
Standby Revenue	3,120	780	780	-
Processing Fees	12,000	3,000	4,340	1,340
Lien Information Fees	9,000	2,250	4,700	2,450
Delinquent Fees	45,000	11,250	14,280	3,030
Contract Utility Billing Services	56,782	14,195	14,195	-
Contract HR & Payroll Services	12,526	3,132	3,132	-
Facility Connection Fees	-	-	15,800	15,800
Meter Fees	-	-	-	-
Line Connection Fees	-	-	37,350	37,350
Interest Income-Restricted	-	-	13,512	13,512
Interest Income-Operations	30,000	7,500	22,555	15,055
Rent Revenue	61,810	15,453	23,177	7,724
Technology Sharing Revenue	15,000	3,750	3,750	-
Misc. Revenues	12,000	3,000	1,884	(1,116)
Renewal & Replacement	248,000	-	-	-
Carryforward Prior Yr Fund Balance	6,702,033	-	-	-
<b>Total Revenues</b>	<b>\$ 19,527,256</b>	<b>\$ 3,144,306</b>	<b>\$ 3,147,375</b>	<b>\$ 3,069</b>

**Coral Springs Improvement District  
Water and Sewer Fund**

**Statement of Revenues, Expenses and Change in Net Assets**

**For the Period Ending December 31, 2017**

	<b>Adopted Budget FYE 2018</b>	<b>Prorated Budget Thru 12/31/2017</b>	<b>Actual 3 Months Ending 12/31/2017</b>	<b>Variance Favorable (Unfavorable)</b>
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**EXPENSES:**

**Administrative**

Salaries/Wages/Overtime	\$ 950,246	\$ 255,835	\$ 262,553	\$ (6,718)
Special Pay	2,311	2,311	2,328	(17)
FICA Taxes	72,693	19,571	20,148	(577)
Pension Expense	114,030	30,700	31,193	(493)
Health Insurance	184,003	46,001	44,863	1,138
Workers Comp. Insurance	2,564	641	498	143
Unemployment Comp	1,000	250	-	250
Engineering Fees	24,000	6,000	5,161	839
Trustee Fees/ Other Debt Exp.	14,211	9,159	9,159	-
Attorney Fees	12,000	3,000	2,613	387
Special Council Services	59,750	14,938	2,880	12,058
Travel & Per Diem	4,500	1,125	-	1,125
Annual Audit	11,850	8,100	8,100	-
Actuarial Computation-OPEB	3,315	829	-	829
Management Fees	83,469	20,867	20,867	-
Telephone	11,640	2,910	2,780	130
Postage	36,800	9,200	4,952	4,248
Printing & Binding	21,160	5,290	3,362	1,928
Electric	11,881	2,970	2,608	362
Rentals and Leases	2,850	713	513	200
Insurance	14,007	3,502	3,539	(37)
Repair and Maintenance	34,710	1,659	1,659	-
Legal Advertising	3,000	750	1,626	(876)
Other Current Charges	27,060	6,765	6,592	173
Credit Card Merchant Fees	63,600	15,900	15,829	71
Computer/Technology Expense	74,640	18,660	11,235	7,425
Digital Record Management	-	-	-	-
Toilet Rebate	14,850	3,713	2,178	1,535
Office Supplies	6,000	1,500	-	1,500
Dues, Memberships, Etc	11,500	556	556	-
Promotional Expenses	16,170	6,796	6,796	-
Capital Outlay	50,000	-	-	-
<b>Total Administrative</b>	<b>\$ 1,939,810</b>	<b>\$ 500,211</b>	<b>\$ 474,588</b>	<b>\$ 25,623</b>

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

For the Period Ending December 31, 2017

	Adopted Budget FYE 2018	Prorated Budget Thru 12/31/2017	Actual 3 Months Ending 12/31/2017	Variance Favorable (Unfavorable)
<b><u>Plant Operations</u></b>				
Salaries and Wages	\$ 1,625,499	\$ 437,634	\$ 371,145	\$ 66,489
Special Pay	2,865	2,761	2,761	-
FICA Taxes	124,352	33,479	28,729	4,750
Pension Expense	192,414	51,804	42,603	9,201
Health Insurance	307,878	76,970	69,908	7,062
Worker's Comp. Insurance	56,731	14,183	24,254	(10,071)
Water Quality Testing	74,066	18,517	8,794	9,723
Telephone	8,592	2,148	1,865	283
Electric Expense	669,233	167,308	166,646	662
Rentals & Leases	13,400	3,350	1,398	1,952
Insurance	153,710	38,428	38,554	(126)
Repair & Maint-General	873,007	79,290	79,290	-
Repair & Maint-Filters for Water Plant	41,300	10,325	-	10,325
Sludge Management-Sewer	189,124	47,281	14,594	32,687
Advertisement (Employment)	6,000	1,500	-	1,500
Office Supplies	2,265	566	1,149	(583)
Operating Supplies-General	54,175	13,544	5,067	8,477
Operating Supplies-Chemicals	421,102	105,276	54,705	50,571
Operating Supplies-Uniforms	8,065	2,016	1,275	741
Operating Supplies-Motor Fuels	144,504	36,126	3,134	32,992
Dues, Licenses, Etc.-Other	38,319	1,525	1,525	-
Capital Outlay	3,232,934	177,710	177,710	-
Renewal & Replacement Expense	248,000	22,696	22,696	-
<b>Total Plant Operations</b>	<b>\$ 8,487,535</b>	<b>\$ 1,344,437</b>	<b>\$ 1,117,802</b>	<b>\$ 226,635</b>

**Coral Springs Improvement District  
Water and Sewer Fund**

**Statement of Revenues, Expenses and Change in Net Assets**

**For the Period Ending December 31, 2017**

	<b>Adopted Budget FYE 2018</b>	<b>Prorated Budget Thru 12/31/2017</b>	<b>Actual 3 Months Ending 12/31/2017</b>	<b>Variance Favorable (Unfavorable)</b>
<b><u>Field Operations</u></b>				
Salaries/ Wages/Overtime	\$ 719,367	\$ 193,676	\$ 182,099	\$ 11,577
Special Pay	1,405	1,354	1,354	-
FICA Taxes	55,034	14,817	13,885	932
Pension Expense	86,321	23,240	21,094	2,146
Health Insurance	190,622	47,656	43,531	4,125
Worker's Comp. Insurance	33,522	8,381	10,751	(2,370)
Water Quality Testing	1,000	250	120	130
Naturescape Irrigation Serv	4,679	1,170	-	1,170
Telephone	10,800	2,700	2,323	377
Electric	105,259	26,315	30,363	(4,048)
Rent Expense	13,500	3,375	2,039	1,336
Rent Expense-SCADA	56,040	14,010	14,010	-
Insurance	20,016	5,004	5,140	(136)
Repair and Maintenance	305,830	76,458	111,525	(35,067)
Meters-Replacement Program	8,031	2,008	7,498	(5,490)
Meters-New Connections	4,632	1,158	-	1,158
Meters-Supplies	6,708	1,677	321	1,356
Advertising Employment	440	110	920	(810)
Office Supplies	1,680	420	262	158
Operating Supplies-General	98,795	24,699	9,808	14,891
Operating Supplies-Uniforms	5,810	1,453	833	620
Operating Supplies-Motor Fuels	23,504	9,039	9,039	-
Dues, Licenses, Etc	12,536	3,992	3,992	-
Capital Outlay	3,233,999	199,434	199,434	-
Renewal & Replacement	-	-	-	-
<b>Total Field Operations</b>	<b>\$ 4,999,530</b>	<b>\$ 662,396</b>	<b>\$ 670,341</b>	<b>\$ (7,945)</b>
<b>Total Operating Expenses</b>	<b>\$ 15,426,875</b>	<b>\$ 2,507,044</b>	<b>\$ 2,262,731</b>	<b>\$ 244,313</b>
<b>Reserves:</b>				
Required Reserve for R & R	-	-	-	-
Reserve for Future Debt Service Obligations	1,000,000	250,000	250,000	-
<b>Total Operating Exp &amp; Reserve</b>	<b>\$ 16,426,875</b>	<b>\$ 2,757,044</b>	<b>\$ 2,512,731</b>	<b>\$ 244,313</b>
<b>Available for Debt Service</b>	<b>\$ 3,100,381</b>	<b>\$ 387,262</b>	<b>\$ 634,644</b>	<b>\$ 247,382</b>
<b><u>Debt Service</u></b>				
<b><u>Principal</u></b>				
2016 Series	1,545,000	386,250	386,250	-
<b><u>Interest</u></b>				
2016 Series	1,273,528	318,382	318,382	-
<b>Total Debt Service</b>	<b>\$ 2,818,528</b>	<b>\$ 704,632</b>	<b>\$ 704,632</b>	<b>\$ -</b>
<b>Excess Revenues (Expenses)</b>	<b>281,853</b>	<b>(317,370)</b>	<b>(69,988)</b>	<b>247,382</b>
<b>Net Assets Beginning</b>			<b>\$ 41,380,619</b>	
<b>Net Assets Ending</b>			<b>\$ 41,310,631</b>	

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

For the Period Ending December 31, 2017

	Adopted Budget FYE 2018	Prorated Budget Thru 12/31/2017	Actual 3 Months Ending 12/31/2017	Variance Favorable (Unfavorable)
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<b>Summary of Operations and Debt Service Coverage</b>				
Revenues			<u>\$ 3,147,375</u>	
Operating Expenditures:				
Operating Expenditures-Admin			474,588	
Operating Expenditures-Plant			1,117,802	
Operating Expenditures-Field			<u>670,341</u>	
Total Operating Expenditures			<u>\$ 2,262,731</u>	
Required Reserve for R&R			-	
Total Operating Exp & Reserves			<u>\$ 2,262,731</u>	
Available for Debt Service			\$ 884,644	<b>Debt Service Coverage 1.26</b>
Less: Debt Service			<u>704,632</u>	
Excess Revenues (Exp)			<u>\$ 180,012</u>	

## CORAL SPRINGS IMPROVEMENT DISTRICT ASSESSMENT COLLECTIONS FOR FYE 2018

December 31, 2017

<b>Date</b>	<b>Assessments Collected (net of all Commissions &amp; Fees)</b>
10/31/2017	\$ -
11/21/2017	334,243
12/8/2017	1,068,525
12/12/2017	67,083
12/29/2017	96,538
<hr/> <b>Totals</b>	<hr/> <b>\$ 1,566,389</b> <hr/>

## Coral Springs Improvement District

Check Registers  
DECEMBER 2017

<u>Fund</u>	<u>Check Date</u>	<u>Check No.</u>	<u>Amount</u>
General Fund	12/01/2017 thru 12/31/2017	#4476 - #4492	\$ 99,265.04
<b>Total</b>			<b>\$ 99,265.04</b>

Water and Sewer	12/01/2017 thru 12/31/2017	#24240 - #24352	\$ 698,336.42
<b>Total</b>			<b>\$ 698,336.42</b>

\*\*\* CHECK DATES 12/01/2017 - 12/31/2017 \*\*\*

CSID - GENERAL FUND  
BANK G CHKING GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/11/17	00249			ANNUAL SPEC DIST FEE FY18	FL DEPT OF ECONOMIC OPPORTUNITY		175.00	004476	
12/11/17	00106			CANAL SAMPLING 7110538	FLORIDA SPECTRUM ENV. SERVICES, INC		538.00	004477	
12/11/17	00257			GEN'L ENGINE-OUTBACK					
12/11/17	00033			GEN'L ENGINEERING 10/2017	GLEN HANKS CONSULTING ENGINEERS		393.75	004478	
				MISC SUPPLIES					
				REFUND SUPPLIES					
				MISC SUPPLIES	HOME DEPOT		96.17	004479	
12/11/17	00099			AUDIT FY 2018	KEEFE, MCCULLOUGH & CO., LLP		4,000.00	004480	
12/11/17	00037			MANAGEMENT FEES 10/17					
				MANAGEMENT FEES 11/17	SEVERN TRENT ENVIRONMENTAL SERVICES		9,274.00	004481	
12/11/17	00284			SUNSHINE 50%					
				PINETREE 25%					
				CSID-GF 25%	WASTE PRO-POMPANO		1,298.15	004482	
12/14/17	00233			UNIT=014 REPAIRS	CYPRESS MOBIL		388.95	004483	
12/14/17	00023			12000 SW 1ST ST PS 2					
				121 NW 93RD TER PS 1	FLORIDA POWER & LIGHT CO.		74.61	004484	
12/29/17	01151			PARK PROPERTY	BECKER & POLIAKOFF		75.00	004485	
12/29/17	99999			VOID CHECK	*****INVALID VENDOR NUMBER*****		.00	004486	
12/29/17	00051			UNIFORM RENTAL 11/17					
				GASOLINE 11/17					
				GASOLINE-DIESEL 11/17					
				SPRINT 11/17					
				SAM'S CLUB-FIELD SUP11/17					
				ANALITICA CONSULTING11/17					
				FIRE & SECURITY GF 11/17					
				OFFICE DEPOT-2 CALENDARS					
				AMEX-AMAZON-RX DISPOSAL					
				MOODY PLUMB-BKFLOW REPAIR					
				PETTY CASH-LOUIE'S-CLASS					
				TELEPHONE 12/17					
				POSTAGE 12/17					
				PRINT & BINDING 12/17					
				RENT 12/17					
				TECHNOLOGY SHARING 12/17					
				OFFICE SUPPLIES 12/17					
				HEALTH INSURANCE-ADMIN					
				HEALTH INSURANCE-FIELD					
				SUMMIT-WC INS-ADMIN					
				SUMMIT-WC INS-FIELD	CORAL SPRINGS IMPROVEMENT DIST WS		16,770.24	004487	
12/29/17	00080			AMT DUE WS 12/27/2017	CORAL SPRINGS IMPROVEMENT DIST WS		55,590.51	004488	
12/29/17	00257			GEN'L ENGINE-OUR LADY HLT					

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\*\*\* CHECK DATES 12/01/2017 - 12/31/2017 \*\*\*

CSID - GENERAL FUND  
BANK G CHKING GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/29/17	00267			CSID-HARBOR INN-PERMIT SAFETY TOWN-CLOSE OUT GEN'L ENGINE-OUR LADY HLT FIRE STAT-CLOSE OUT-SWM	GLEN HANKS CONSULTING ENGINEERS		2,625.00	004489	
12/29/17	00248			WA 123 CANAL SITES 6-12	GLOBALTECH, INC.		5,347.50	004490	
12/29/17	00229			LEGAL SERVICES 10/2017 LEGAL SERVICES 11/2017	LEWIS, LONGMAN & WALKER, P.A.		2,021.91	004491	
				AQUATIC HERBICIDE	RED RIVER SPECIALTIES, LLC		596.25	004492	
TOTAL FOR BANK G							99,265.04		
TOTAL FOR REGISTER							99,265.04		

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CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO... NUMBER YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
12/06/17	01135			SCADA UPGRADE	ADS ENGINEERING, PLLC		49,366.00	024240
12/06/17	01194			AC=015 REPLACED BLWR MTR DISCOUNT 10%	AIR AMERICA AIR CONDITIONING, LLC		512.68	024241
12/06/17	99999			VOID CHECK	*****INVALID VENDOR NUMBER*****		.00	024242
12/06/17	01130			AMEX-AMAZON-RX DISPOSAL INDEED-EMPLOY-FIELD WORKPLACE-CSID-SURVEY INDEED-EMPLOY-FIELD INDEED-EMPLOY-FIELD SEARS ROEBUCK-REFRIDGE FLEETIO-MONTHLY FEE FRANCOTYP-POSTAGE REFILL CREDIT-FRAUDULENT CHARGE IS3-STOPZILLA-ANTIVIRUS IS3-STOPZILLA-ANTIVIRUS IBACKUP-DECLINED SARPINOS-OCT LUNCH ESRI-GIS RENEWAL SEDA-MEMBERSHIP RENEWAL K&G-2 SUBMERSIBLE PUMPS PAYPAL-PUMP WIRE SARPINOS-NOV LUNCH PAYPAL-PUMP WIRE BJ'S-LUNCH MEETING ANTHONY'S-MANAGER LUNCH SUPERBREAKERS-ELECT PARTS PAYPAL-REFUND IBACKUP.COM-DECLINED AMAZONPRIME MEMBERSHIP	AMERICAN EXPRESS		12,974.72	024243
12/06/17	01354			GAP INS-PTREE GAP INS-W/H GAP INS-PTREE GAP INS-W/H GAP INS-BOARD GAP INS-PTREE GAP INS-W/H	AMERICAN PUBLIC LIFE INSURANCE		1,292.98	024244
12/06/17	01543			ADMIN-CONSULT/TRAIN WATER-CONSULT/TRAIN WW-CONSULT/TRAIN FIELD-CONSULT/TRAIN DRAINAGE-CONSULT/TRAIN	ANALITICA CONSULTING GROUP LLC		1,200.00	024245
12/06/17	00169			WELLS 4-11 MAINT. NOV	AQUIFER MAINT & PERFORMANCE SYSTEMS		4,618.00	024246
12/06/17	00694			TECH SUPP 10/26-11/25/17	ASSOCIATED SYSTEMS, INC.		1,185.00	024247
12/06/17	00352			UTILITY TAXES 11/17	CITY OF CORAL SPRINGS		47,676.12	024248
12/06/17	00122			ADDL DENTAL ADMIN 11/17	COMPBENEFITS COMPANY		30.04	024249

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/06/17	00999			PRE-EMPL.CK - FIELD PRE-EMPL.CK - MAINT	FEDERAL BACKGROUND SERVICES, INC			130.00	024250
12/06/17	00017			OVERNIGHT SERVICE	FEDEX			55.94	024251
12/06/17	00018			WATER BREAK- PARTS METER FILLER FLANGES W/B REPLACEMENT PARTS	FERGUSON ENTERPRISES, INC.			1,092.21	024252
12/06/17	00020			LAB CHEMICALS	FISHER SCIENTIFIC COMPANY LLC.			31.25	024253
12/06/17	00056			CBOD & TSS 7100924 CBOD & TSS 7100926 CBOD & TSS 7100927 CBOD & TSS 7100928 CBOD & TSS 7100929 CBOD & TSS 7100930 CBOD & TSS 7100931 MONITORING WELLS 7110101 DISINFECT TEST 7110134 CBOD & TSS 7110135 WELL #4 REHAB 7110136 WELL #4 REHAB 7110137 CBOD & TSS 7110147	FLORIDA SPECTRUM ENV. SERVICES, INC			1,284.00	024254
12/06/17	00138			D PLANT-TRASH PUMP	GENERAL RENTAL CENTER			274.00	024255
12/06/17	00377			JACK-GENERATOR 9 JACK-GEN 9 RETURN JACK-GENERATOR 9	GREEN THUMB LAWN & GARDEN LLC			72.95	024256
12/06/17	01535			SULFURIC ACID SULFURIC ACID-CREDIT	HAWKINS, INC.			4,095.36	024257
12/06/17	01507			55 GAL DRUM AEROSOL CAN RECOVERY PAINT WASTE CREDIT	HERITAGE-CRYSTAL CLEAN LLC			552.50	024258
12/06/17	00033			MISC SUPPLIES	HOME DEPOT			285.38	024259
12/06/17	00766			AUDIT FY 2018	KEEFE, MCCULLOUGH & CO., LLP			6,000.00	024260
12/06/17	01231			FICA EXPENSE 11/2017	MUTUAL OF OMAHA			255.80	024261
12/06/17	00044			BINDING COMBS-JAN	OFFICE DEPOT BUSINESS CREDIT			15.98	024262
12/06/17	01150			2018 CALENDARS-ACCOUNTING MISC OFFICE SUPPLIES FASTNERS-JAN	OFFICE DEPOT			67.58	024263
12/06/17	01410			3" METER REPLACEMENT SHIPPING	RG3 METER COMPANY			2,204.95	024264

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/06/17	00072			MANAGEMENT FEE 11/17 POSTAGE 11/17	SEVERN TRENT ENVIRONMENTAL SERVICES		6,957.13	024265	
12/06/17	01175			UNIFORMS-WATER UNIFORMS-WW UNIFORMS-MAINT UNIFORMS-FIELD 11/29/2017 UNIFORMS-GF 11/29/17	UNIFIRST CORPORATION		200.84	024266	
12/06/17	01561			PRINCIPAL 2016 SER 12/17	US BANK		128,750.00	024267	
12/06/17	01562			INTEREST 2016 SER 12/17	US BANK		106,127.29	024268	
12/06/17	00441			LAB CHEMICALS FREIGHT LAB CHEMICALS	USA BLUEBOOK		802.94	024269	
12/06/17	01011			COPIER LEASE #7232 12/17 COPIER READS #7232 12/17 COPIER LEASE #7835PT11/17 COPIER READS #7835PT11/17 COPIER READS #7535 11/17	XEROX CORPORATION		221.53	024270	
12/06/17	01318			LS PUMP-NEW	XYLEM WATER SOLUTIONS U.S.A., INC.		9,348.00	024271	
12/07/17	88888			100740309 MACHILI DAVID	DAVID JULIAN MICHELI		61.93	024272	
12/07/17	88888			510758703 ALTISOURCE	ALTISOURCE SINGLE FAMILY INC		100.00	024273	
12/07/17	88888			720053006 *MONTICELLO SAN	*SANDRA/CHRIS MONTICELLO		19.07	024274	
12/07/17	88888			920555307 *LOPEZ SONNY	*SONNY LOPEZ		13.06	024275	
12/07/17	88888			820613903 HAMDEN/ABOULHOS	WILL HAMDEN/MANAL ABOULHOSN		176.93	024276	
12/07/17	88888			730077014 PEVEC JOSEPH	JOSEPH PEVEC		23.86	024277	
12/07/17	88888			440170911 APEX PS LLC	APEX PS LLC		61.93	024278	
12/07/17	88888			140716206 HAYSLIP RANDALL	RANDALL HAYSLIP		191.22	024279	
12/07/17	88888			040720408 BANK OF NEW YOR	BANK OF NEW YORK MELLON TR CO		61.93	024280	
12/07/17	88888			450141408 CHRISTOPHER DAV	CHRISTOPHER DAVALL		100.00	024281	
12/07/17	88888			450143304 SMITH ROY	ROY SMITH		21.81	024282	
12/07/17	88888			050406706 ENDLESS INVESTM	ENDLESS INVESTMENT LLC		100.00	024283	
12/07/17	88888			960433704 SOLEBELLO CHRIS	CHRISTINE SOLEBELLO		61.93	024284	
12/07/17	88888			960439810 *BASARIB KATHE	*KATHE BASARIB		125.21	024285	
12/07/17	88888			370026808 VEITCH SANDRA	SANDRA VEITCH		23.86	024286	

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/07/17	88888		070703510	*SALAMI ANTHONY	*ANTHONY SALAMI		142.89	024287	
12/07/17	88888		470893405	RANDOLPH DAVE/A	DAVE/AMIE RANDOLPH		122.63	024288	
12/07/17	88888		888009001	CRYSTAL PROP MN	CRYSTAL PROPERTY MAINTENANCE		373.27	024289	
12/07/17	88888		790051009	RODRIGUE DUFRES	DUFRESNE RODRIGUE		222.06	024290	
12/07/17	88888		790064608	*BERLINER EDWAR	*EDWARD BERLINER		100.00	024291	
12/07/17	88888		090865215	GRAY STONE INVE	GRAY STONE INVESTMENT LLC		215.00	024292	
12/07/17	88888		890901304	HELM BANK USA	HELM BANK USA		9.47	024293	
12/07/17	88888		890916305	*NAFZIGER LOUIS	*LOUIS NAFZIGER		61.93	024294	
12/07/17	88888		890918911	IH2 PROPERTIES	IH2 PROPERTIES FL LP		100.00	024295	
12/07/17	88888		890922103	*HERNANDEZ KATH	*KATHY HERNANDEZ		35.15	024296	
12/12/17	01429		VIN IS986X205HM982255		BROWARD TAG AGENCY		156.25	024297	
12/12/17	01194		AC-008 REPLACE FAN MOTOR		AIR AMERICA AIR CONDITIONING, LLC		624.60	024298	
12/12/17	00005		COT SOD HYPO 58%		ALLIED UNIVERSAL CORP.		2,765.59	024299	
12/12/17	01577		COT SOD HYPO 42%						
12/12/17	01256		WATER SERVICE REPLACEMENT		AP ENGINEERING INC.		108,617.22	024300	
12/12/17	01598		SOD		CORAL SPRINGS NURSERY, INC.		155.00	024301	
12/12/17	01267		HYDRANT REPAIR KITS		CORE & MAIN LP		440.00	024302	
12/12/17	01327		UNIT-011 TIRES-REPAIRS						
			UNIT-048 OIL CHANGE						
			UNIT-046 OIL CHANGE		CYPRESS MOBIL		603.35	024303	
12/12/17	01452		RENTAL CENTRAL-12/2017		DATA FLOW SYSTEMS, INC		4,670.00	024304	
			RENTAL LS -12/2017						
12/12/17	01245		FLOW METER-REPAIRS		DELTA CONTROLS		1,962.00	024305	
			NEW LEVEL DUCER- WELL 10						
12/12/17	00018		TOLL VIOLATION-FL-CBP0778		FDOT (FLA. DEPT OF TRANSPORTATION)		17.06	024306	
			TOLL VIOLATION-FL-YB671						
12/12/17	99999		VOID CHECK		FERGUSON ENTERPRISES, INC.		300.84	024307	
12/12/17	00056		VOID CHECK		*****INVALID VENDOR NUMBER*****		.00	024308	
			WELL #4 REHAB 7110308						
			WELL #4 REHAB 7110309						
			WELL #4 REHAB 7110310						

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	...	
					CBOD & TSS 7110358 CBOD & TSS 7110404 WELL #4 REHAB 7110405 CBOD & TSS 7110419 WELL #4 REHAB 7110420 WELL #4 REHAB 7110424 CBOD & TSS 7110425 CBOD & TSS 7110429 RO CONCEN 7110435 CBOD & TSS 7110539 CBOD & TSS 7110540 WELL #4 REHAB 7110541 FLUORIDE 7110542 WELL #4 REHAB 7110553 SOUR #1 7110611 SOUR #2 7110662 CBOD & TSS 7110723 SOUR #3 7110724 PLATE COUNT 7110759					
12/12/17	01540				FLORIDA SPECTRUM ENV. SERVICES, INC		1,070.00	024309		
12/12/17	00138				GIS SERVICES FLORIDA TECHNICAL CONSULTANTS		5,335.00	024310		
12/12/17	00514				PUMP-PLANT D GENERAL RENTAL CENTER		329.00	024311		
12/12/17	01515			11/17	SLUDGE MGMT SEWER H & H LIQUID SLUDGE DISPOSAL, INC.		8,756.10	024312		
12/12/17	01535				ASPHALT ASPHALT ASPHALT ASPHALT ASPHALT-CREDIT HARDRIVES ASPHALT COMPANY		179.52	024313		
12/12/17	00033				ANTI-SCALANT HAWKINS, INC.		3,987.50	024314		
12/12/17	01486				BLOWERS-SUPPLIES BLOWERS-LIQUID NAIL HOME DEPOT		91.74	024315		
12/12/17	01591				UNLEADED FUEL LANK OIL COMPANY		4,563.88	024316		
12/12/17	01150				CEU-KINGSTON M. LICENSE-LEVEL 3 REIMB. MILEAGE MALOI, KINGSTON		464.00	024317		
12/12/17	01392				CALENDARS-3 CALENDARS-3 CALENDARS-3 CALENDARS-2 CALENDARS-1 USB 16B -2 PK/MARTA 1" BINDER-2 CALENDARS-2 OFFICE DEPOT		54.68	024318		
					CSID REG ENVELOPE 1,000 OCT NEWSLETTERS 9,500					
					CSID -----CSID---- MARTHAR					

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/12/17	99999			MAILING	PRINTING CORP. OF THE AMERICAS, INC		2,399.60	024319	
12/12/17	00425			VOID CHECK	*****INVALID VENDOR NUMBER*****		.00	024320	
				ADMIN-GIFT CARD-FLU SHOT ADMIN-COFFEE SUPP 10/17 ADMIN-BOARD MTG WATER-COFFEE/GATORADE WATER-CLEANING SUPP WW-COFFEE/GATORADE WW-CLEANING SUPP MAINT-COFFEE/GATORADE MAINT-CLEANING SUPP FIELD-COFFEE/GATORADE FIELD-CLEANING SUPP FIELD-GF-COFFEE/GATORADE FIELD-GF-CLEANING SUPP FIELD-PT-COFFEE SUPP FIELD-PT-CLEANING SUPP FIELD-SS-COFFEE SUPP FIELD-SS-CLEANING SUPP					
12/12/17	01204				SAM'S CLUB/SYNCHRONY BANK		625.19	024321	
12/12/17	01175			BKFLOW PREVENT.MGT SFTWRE	TOKAY SOFTWARE		530.00	024322	
				UNIFORMS-WATER UNIFORMS-WW UNIFORMS-MAINT UNIFORMS-FIELD UNIFORMS-GF 12/06/17	UNIFIRST CORPORATION		200.84	024323	
12/12/17	00441			LAB CHEMICALS	USA BLUEBOOK		45.90	024324	
12/12/17	01541			ASPHALT DEBRIS HAULING	WE TRANSPORT FLORIDA INC.		2,000.00	024325	
12/12/17	01264			ADMIN PHONE 12/17 WASTE PHONE 12/17 FIELD PHONE 12/17	WINDSTREAM COMMUNICATIONS, LLC		198.94	024326	
12/14/17	01373			ADMIN PHONE 12/17 FIELD PHONE 12/17	WINDSTREAM COMMUNICATIONS, LLC		148.37	024327	
				DENTAL..CSID-GF 01/18 DENTAL..PINETREE 01/18 ADMIN DENTAL 01/18 WATER DENTAL 01/18 WW DENTAL 01/18 MAINT DENTAL 01/18 FIELD DENTAL 01/18					
12/14/17	01374				AMERITAS LIFE INSURANCE CORP-DENTAL		4,744.24	024328	
				ADMIN VISION 01/18 WATER VISION 01/18 WW VISION 01/18 MAINT VISION 01/18 FIELD VISION 01/18					

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CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO... NUMBER YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
			VISION..CSID-GF 01/18					
12/14/17	01578		VISION..PINETREE 01/18	AMERITAS LIFE INSURANCE CORP-VISION		965.44	024329	
12/14/17	01267		INTERNET CONNECTION 12/17	BLUE STREAM		172.20	024330	
12/14/17	00023		UNIT-044 4 TIRES	CYPRESS MOBIL		918.81	024331	
			ADMIN ELECTRIC 11/17					
			PLT-WATER ELECTRIC 11/17					
			PLT-WASTE ELECTRIC 11/17					
			FIELD ELECTRIC 11/17	FLORIDA POWER & LIGHT CO.		65,288.14	024332	
12/14/17	01535		SODIUM HYDROXIDE	HAWKINS, INC.		1,485.00	024333	
12/14/17	01329		IRA-12/12/17 PLAN 705880	VANTAGEPOINT TRANSFER AGENTS-705880		785.00	024334	
12/14/17	01419		REIMB TO \$7,000 11/30/17	POSTMASTER		2,508.55	024335	
12/14/17	01416		UTIL STMTS 11/2017					
			ADD'L METERED POSTAGE	PRIDE ENTERPRISES		1,166.40	024336	
12/14/17	01564		LEVY LOANS PER 12-14-2017	US DEPARTMENT OF EDUCATION		225.54	024337	
12/26/17	00822		AFLAC-W/H 12/2017					
			AFLAC-PTREE 12/2017	AFLAC		3,014.66	024338	
12/26/17	01089		PLANT PHONE WATER 12/2017	AT & T		68.99	024339	
12/26/17	01155		LIAB/PROP INS-WS FIELD	EGIS INSURANCE ADVISORS, LLC		154.00	024340	
12/26/17	01423		ADMIN HLTH INS 01/18					
			WATER HLTH INS 01/18					
			WW HLTH INS 01/18					
			MAINT HLTH INS 01/18					
			FIELD HLTH INS 01/18					
			ADMIN HLTH INS-GF 01/18					
			FIELD HTH INS-GF 01/18					
			DUE FRM SHANK 01/18					
			DUE FROM PTREE 01/18	FLORIDA BLUE		57,888.17	024341	
12/26/17	01302		LEGAL SERVICES 11/2017	LEWIS, LONGMAN & WALKER, P.A.		2,194.50	024342	
12/26/17	01459		DRUG SCREEN- 1- FIELD					
			DRUG SCREEN- 1- MAINT	MEDEXPRESS URGENT CARE OF BOYNTON		98.00	024343	
12/26/17	01150		DESKPAD CALENDAR-SUNSHINE					
			NEW COMPUTER-PEDRO	OFFICE DEPOT		254.89	024344	
12/26/17	01544		HEPATITIS A #2-SUNSHINE-1					
			HEPATITIS A #2-MAINT-1					
			HEPATITIS A #2-WW-1					
			HEPATITIS A #2-FIELD-4					
			HEPATITIS A #2-ADMIN-1	PASSPORT HEALTH		1,110.00	024345	
12/26/17	01434		NEW TIME CARDS-MANAGERS	MICHAEL PEAKE		123.00	024346	

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CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO NUMBER YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
12/26/17	00155			ADMIN NEXTEL 12/17 PLANT-WATER NEXTEL 12/17 PLANT-WASTE NEXTEL 12/17 PLANT-MAINT NEXTEL 12/17 FIELD NEXTEL 12/17 NEXTEL 12/17 DUE SUNSHINE NEXTEL 12/17 DUE CSID GF	SPRINT		1,580.18	024347
12/26/17	01494			WC-INS-WS ADM 01/2018 WC-INS-WS WTR 01/2018 WC-INS-WS WW 01/2018 WC-INS-WS MAINT 01/2018 WC-INS-WS FIELD 01/2018 WC INS-GF ADM 01/2018 WC INS-GF FIELD 01/2018	SUMMIT		11,290.32	024348
12/26/17	01560			MANAGED BACKUP 12/2017	VXIT SERVICES, LLC		75.00	024349
12/26/17	01264			FRONT GATE PHONE 12/2017	WINDSTREAM COMMUNICATIONS, LLC		59.67	024350
12/26/17	01264			ADMIN PHONE 12/17 FIELD PHONE 12/17	WINDSTREAM COMMUNICATIONS, LLC		572.97	024351
12/28/17	88888			980664613 BILLING REFUND	M OVIEDO/A GOMEZ		94.27	024352
						TOTAL FOR BANK H	698,336.42	
						TOTAL FOR REGISTER	698,336.42	

## **Sixth Order of Business**

# CSID

## Board Meeting Canal Bank Assessment Sites 6 – 12



January 15, 2018



## **Seventh Order of Business**

## RESOLUTION 2018-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CORAL SPRINGS IMPROVEMENT DISTRICT CONFIRMING THE BOARD'S INTENTION TO UTILIZE THE UNIFORM METHOD FOR THE LEVY, COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS WHICH HEREINAFTER MAY BE LEVIED BY THE CORAL SPRINGS IMPROVEMENT DISTRICT IN ACCORDANCE WITH THE PROVISIONS OF SECTION 197.3632, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (the "Board") of the Coral Springs Improvement District (the "District") has determined to consider utilization of the uniform method of levy, collection and enforcement as authorized by section 197.3632, Florida Statutes to collect certain non-ad valorem assessments approved by the Board for the purpose of reconstruction, replacement and maintenance of certain public infrastructure including water management and flood control facilities; and,

WHEREAS, the District, as required by law has published notice of the Board's intention to consider utilization of the uniform method of non-ad valorem assessment collection once a week for four (4) consecutive weeks in a newspaper of general circulation in Broward County, Florida prior to Board consideration of the matter; and,

WHEREAS, the Board is authorized pursuant to Chapter 298, Florida Statutes, Chapter 2004-469, Laws of Florida, 2004 and Section 197.3632, Florida Statutes to levy, collect and enforce non-ad valorem assessments on benefitted properties within the District for certain public purposes including the reconstruction, replacement or maintenance of public infrastructure including but not limited to water management and flood control facilities; and

WHEREAS, the legal description of the benefitted properties on which non-ad valorem assessments may be levied is attached to this Resolution as Exhibit "A" and incorporated herein as required by Section 197.3632, Florida Statutes.

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

1. The Board, upon conducting its public hearing as required by Section 197.3632, Florida Statutes hereby expresses its intention to use the uniform method of collection of non-ad valorem assessments for the purpose of reconstruction, replacement or maintenance of public infrastructure including but not limited to water management and flood control facilities.
2. Said assessments may be levied annually for several years by the District for the purposes stated in Section one of this Resolution.

3. This Resolution shall become effective immediately upon adoption by the Board and the District Manager is directed to provide the Broward County Property Appraiser, Broward County Tax Collector and the Florida Department of Revenue with a copy of this Resolution on or before January \_\_\_\_, 2018.

PASSED AND ADOPTED THIS \_\_\_\_ day of January, 2018.

ATTEST:

INFRAMARK

BOARD OF SUPERVISORS OF THE  
CORAL SPRING IMPROVEMENT  
DISTRICT

By: \_\_\_\_\_  
Kenneth G. Cassel, District Manager

By: \_\_\_\_\_  
Martin Shank, President

APPROVED AS TO FORM:

\_\_\_\_\_  
Terry E. Lewis, General Counsel  
Lewis, Longman and Walker, P.A.

**EXHIBIT "A"**

## Exhibit A

Exclusion of lands and new boundaries. The following described lands formerly within the boundaries of the District are excluded: The North one-half of Section 26, Township 48 South, Range 41 East, Broward County, Florida. The boundaries of the District are: Beginning at the Northwest corner of Section 30, Township 48 South, Range 41, East; thence Southerly along the West line of said Section 30 and along the West line of Section 31 of said Township 48 South, Range 41 East to an intersection with the North right-of-way line of the Pompano Canal (C-14); thence Easterly along the said North right-of-way line, through said Section 31 and Sections 32, 33 and 34 of said Township 48 South, Range 41 East to an intersection with the East line of said Section 34; thence Northerly along the said East line of Section 34 and along the East line of Section 27, Township 48 South, Range 41 East to the said Northwest corner of Section 30 and the Point of Beginning; said lands situate, lying and being in Broward County, Florida, which said boundary embraces and includes these certain tracts or parcels of land described as follows, to with:

All of Sections 27 and 29; and tracts 1 through 19 inclusive, tracts 22 through 27 inclusive, Tracts 30 through 32 inclusive, and those portions of Tracts 20, 21, 28 and 29 lying North of the North right-of-way line of the Pompano Canal (C-14) of the subdivision of Section 31; and Tracts 1 through 18 inclusive, Tracts 22 through 26 inclusive, Tracts 31 and 32 and those portions of Tracts 19, 20, 21, 27 and 30 lying North of the North right-of-way line of the Pompano Canal (C-14) of the subdivision of Section 33, all according to the Florida Fruit Lands Company's Subdivision Map No. 2, recorded in Plat Book 1, Page 102, of the public records of Palm Beach County, Florida, together with all the platted road rights-of-way contained therein; and all of Sections 28 and 30; and those portions of Sections 32 and 34 lying North of the North right-of-way line of the Pompano Canal (C-14).

All of said property situate, lying and being in Township 48 South, Range 41 East, Broward County, Florida.



## **Eighth Order of Business**

Estimate from Phillips & Jordan to Remove Non FEMA Eligible Hazardous Trees from 28 Sites (Placeholder)

## **Ninth Order of Business**



## **Well pump/motor replacements**

Board of Supervisors,

At the June 2013 meeting the Board was presented with two letters (one from Ken, and one from Ed) describing the process that was applied to selecting a pump and motor combination for the wells that met the District's needs. Globaltech conducted an evaluation of a number of pump manufacturers and determined that SEI motors and Hydroflow pumps best fit our system's needs. Atlantic Environmental Systems Inc. is the sole supplier of these pumps and motors in our area.

In an effort to standardize the equipment in our wellfield and be able to maintain a minimum stock of spares we are asking for your approval to purchase one 50hp pump/motor combo and one 40 hp pump/motor combo (SEI motors and Hydroflow pumps). The 50 HP combo will replace the spare for wells 4-11 that Globaltech will be installing in well 9 after the rehab process. The 40 HP combo will serve as a spare for wells 1-3. Wells 1-3 perform great with a 40HP motor and there is no need, at this time, to consider increasing the size of their equipment. We do not currently have a spare in stock for these three wells.

The total cost for these two pumps and two motors is \$14,215 delivered. This purchase is budgeted for.

Regards,

Joe Stephens  
Chief Operator  
Coral Springs Improvement District  
10300 NW 11<sup>th</sup> Manor  
Coral Springs, Fl. 33071  
Office - (954) 796-6665  
Fax - (954) 757-4850



2244 4<sup>th</sup> AVE. NORTH;  
LAKE WORTH, FL 33461

# PROPOSAL

PH: 561-547-8080 / FAX 561-547-3999

TO: Coral Springs Improvement District  
DATE: DEC. 21, 2017

Attn: Mr. Joe Stephens

E-Mail: joes@fladistricts.com

mikem@csidfl.org

PROPOSAL NUMBER:

A4908

PAGE 1 of 2

PAYMENT TERMS: NET 30 DAYS

SUBJECT: Spare Well Pumps and Motors

DELIVERY: 6 -8 WEEKS AFTER  
APPROVAL

PRICES GOOD FOR 90 DAYS

FOB: JOBSITE

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WE ARE PLEASED TO OFFER THE FOLLOWING PROPOSAL, PER PROJECT SPECIFICATIONS:

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ITEM:	QUANTITY:	DESCRIPTION:
	COST:	
A	1	<p>SUBMERSIBLE TURBINE WELL PUMP UNIT, <u>TO INCLUDE THE FOLLOWING:</u></p> <ul style="list-style-type: none"> <li>- (1) Hydroflo Pump Corp. Submersible turbine pump assembly, Model 9ML-1 stage in all epoxy coated ductile iron and stainless steel materials, rated to deliver 750 GPM @ 140'TDH, with all specified accessories (motor coupling, cable guard, strainer, motor bolts, cable guard, etc.), with 6" motor adapter, and 8" FNPT discharge case;</li> <li>- (1) 40 HP SEI 3600 RPM submersible motor, heavy-duty design, in all 316 Stainless Steel materials (316 / 316L stainless steel housing with 316 SS / CF8M end castings) and with 90' of factory connected double-jacketed power cable, with no external splice, rated 3/460V;</li> </ul> <p><u>TOTAL DELIVERED COST FOR ABOVE = \$ 6,680.00</u></p>
B	1	- (1) Hydroflo 9ML-1 pump as above but trimmed for 750 GPM @ 170' TDH;

- (1) 50 HP SEI motor as above;

**TOTAL DELIVERED COST FOR ABOVE = \$ 7,285.00**

**PAGE 2**

**C**

**Ea**

**ADD TO EACH ABOVE:**

- (12) Heavy-duty cable straps, and 100 foot long 316 SS safety cable with fittings all arted for 3000 Lbs (recommended for use with Certalok column piping;

**TOTAL DELIVERED COST FOR ABOVE = \$ 125.00 per pump**

**INCLUDED FOR ABOVE:**

SHOP DRAWINGS, O & M MANUALS, WARRANTY VALIDATION;

**NOT INCLUDED:**

TAXES, INSTALLATION, ABOVE GROUND PIPING, CONCRETE, ANCHOR BOLTS, FIELD WORK, ELECTRICIAN ITEMS, CONDUIT, COLUMN PIPING, CONTROLS, ITEMS NOT MENTIONED ABOVE.

**BY. C. Kerry Prugh  
Vice President**



## Coral Springs Improvement District

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### MEMORANDUM

Date: June 7, 2013

To: Board of Supervisors

From: Ken Cassel, District Manager

CC: William Capko, District Council

RE: Purchase of New Well Pumps

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You will recall in prior meetings the District would have to replace a number of well pumps in addition to rehabilitating a number of wells. This upgrade and rehabilitation is in conjunction with needing proper flows and head pressures to operate the NANO plant. Staff in conjunction with Troy Lyn and his staff have evaluated a number of pump manufacturers and the needs of the District with regards to volumes and head pressures. We have chosen a pump manufacturer that meets our needs and is reasonable in price. I would like you to keep in mind that these pumps and motors have a life expectancy of 10+ years.

You have before you a memo from the water department to purchase four (4) Hydroflo Pumps to replace the pumps in wells 4, 5, 8, & 10 for the sum of \$9,985.00 per pump resulting in a total of \$39,940.00. The funds are available from two sources: bond proceeds and R&R. Wells 5 & 10 will be funded from bonds and wells 4 & 8 may come from R&R. A final determination of the source will be determined by Dan, Kay and me.

We are purchasing these pumps directly in order to save on mark ups and tax implications. Delivery time for the pumps is 8-10 weeks. This purchase is necessary at this time in order to be able to account for timing of other rehabilitation work and move forward with the ability to operate the NANO plant by itself and meet the needs of residents.

A motion to approve the purchase of four pumps from Hydroflow Pump Co. for \$39,940.00 is recommended.

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**INTEROFFICE MEMORANDUM**

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**TO:** KEN CASSEL  
**FROM:** EDWARD STOVER  
**SUBJECT:** SUBMERSIBLE WELL PUMP UNITS  
**DATE:** JUNE 4, 2013  
**CC:** DAN DALY

---

I, along with my staff and Troy had received four different quotes from various vendors on submersible pump assemblies for our wells. Based on the scope we presented to the vendors on the pump criteria that best suits our needs, we have decided to go with the Hydroflo Pump Corp. Submersible Pump assembly Model #9 ML-1 with the Alstra 3500 rpm submersible heavy duty motor. These are coming from the Atlantic Environmental Systems Inc. After looking at pump curves and other factors we all decided this is the pump and motor best suited for our needs. The total delivered cost for each pump and motor assembly is \$9,985.00. We want to order 4 assemblies at this time for a total of \$39,940.00. The plan is to drop them into wells 4,5,8, and 10. The turnaround time from order to delivery is approximately 8 – 10 weeks. Please consider these factors as we are getting down to crunch time on these wells. We are very excited about getting new and proper pumps into these wells. If you need any further information on the pump assembly, please do not hesitate to contact me.

Thank you,



Edward Stover

Chief Operator





Submersibles and Electric Inc  
2664 S Litchfield RD  
Goodyear AZ 85338

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Date: January 13, 2017

To: Whom It May Concern

Please allow this letter to confirm that our distributor, Atlantic Environmental Systems, Inc. Of Lake Worth, FL, is the sole-source for SEI motors and Hydroflo pumps in the southern half of Florida.

Please let us know any other information needed.

Thank you

A handwritten signature in black ink, appearing to read 'Anurag Sharma', with a horizontal line underneath the name.

**ANURAG SHARMA**  
**PRESIDENT**

Phone No. 888-938-3783, 818-231-0455 Fax No. 888-638-0797

[www.seipumps.com](http://www.seipumps.com)



Company:  
Name:  
Date: 12/21/2017

40HP

**Pump:**

Size: 9ML (1 stage)  
Type: Submersible  
Synch speed: 3600 rpm  
Curve: 9ML  
Specific Speeds:  
Dimensions:  
Vertical Turbine:

Speed: 3400 rpm  
Dia: 6.38 in  
Impeller: 9ML SS ENCL.  
Ns: ---  
Nss: 2290  
Suction: 6 in  
Discharge: 8 in  
Bowl size: 9.25 in  
Max lateral: 0.88 in  
Thrust K factor: 4.9 lb/ft

**Search Criteria:**

Flow: 750 US gpm Head: 140 ft

**Fluid:**

Water  
SG: 1  
Viscosity: 1.105 cP  
NPSHa: ---  
Temperature: 60 °F  
Vapor pressure: 0.2563 psi a  
Atm pressure: 0 psi a

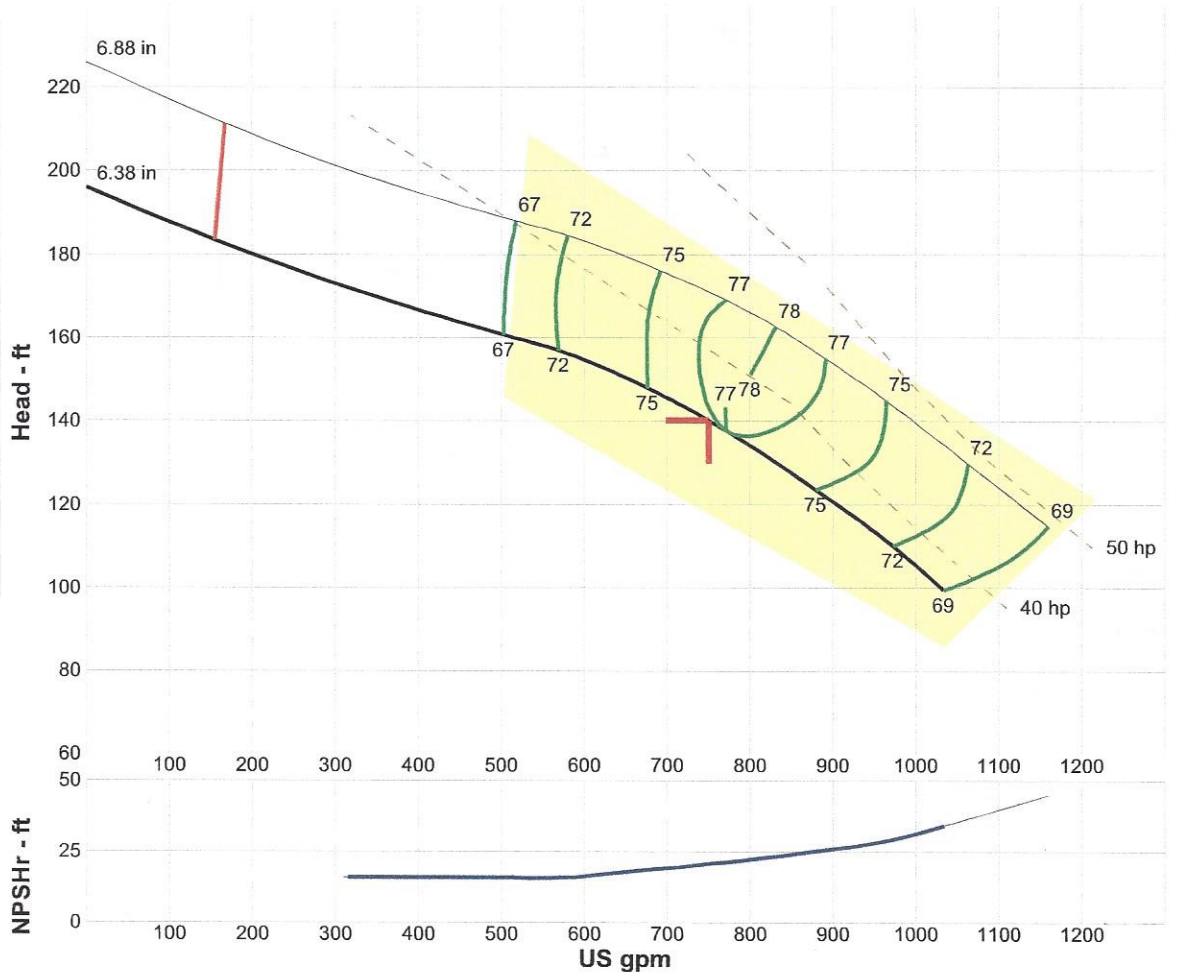
**Motor:**

Standard: NEMA  
Enclosure: WP1  
Sizing criteria: Max Power on Design Curve  
Size: 40 hp  
Speed: 3600  
Frame: 286TS

**Pump Limits:**

Temperature: 140 °F  
Pressure: 400 psi g  
Sphere size: 0.56 in  
Power: 300 hp  
Eye area: ---

---- Data Point ----	
Flow:	750 US gpm
Head:	140 ft
Eff:	76.6%
Power:	34.6 hp
NPSHr:	20.7 ft
---- Design Curve ----	
Shutoff head:	196 ft
Shutoff dP:	84.9 psi
Min flow:	154 US gpm
BEP:	77% @ 771 US gpm
NOL power:	37.6 hp @ 1034 US gpm
-- Max Curve --	
Max power:	48.7 hp @ 1159 US gpm



**Performance Evaluation:**

Flow US gpm	Speed rpm	Head ft	Efficiency %	Power hp	NPSHr ft
900	3400	121	74.3	36.8	26.1
750	3400	140	76.6	34.6	20.7
600	3400	154	72.9	32	16.6
450	3400	164	60.3	30.8	15.8
300	3400	173	41.1	31.9	15.8

Company:  
Name:  
Date: 12/21/2017

50HP



**Pump:**

Size: 9ML (1 stage)  
Type: Submersible  
Synch speed: 3600 rpm  
Curve: 9ML  
Specific Speeds:  
Dimensions:  
Vertical Turbine:

Speed: 3450 rpm  
Dia: 6.76 in  
Impeller: 9ML SS ENCL.  
Ns: ---  
Nss: 2290  
Suction: 6 in  
Discharge: 8 in  
Bowl size: 9.25 in  
Max lateral: 0.88 in  
Thrust K factor: 4.9 lb/ft

**Search Criteria:**

Flow: 750 US gpm  
Head: 170 ft

**Fluid:**

Water  
SG: 1  
Viscosity: 1.105 cP  
NPSHa: ---

Temperature: 60 °F  
Vapor pressure: 0.2563 psi a  
Atm pressure: 0 psi a

**Motor:**

Standard: NEMA  
Enclosure: WP1  
Sizing criteria: Max Power on Design Curve

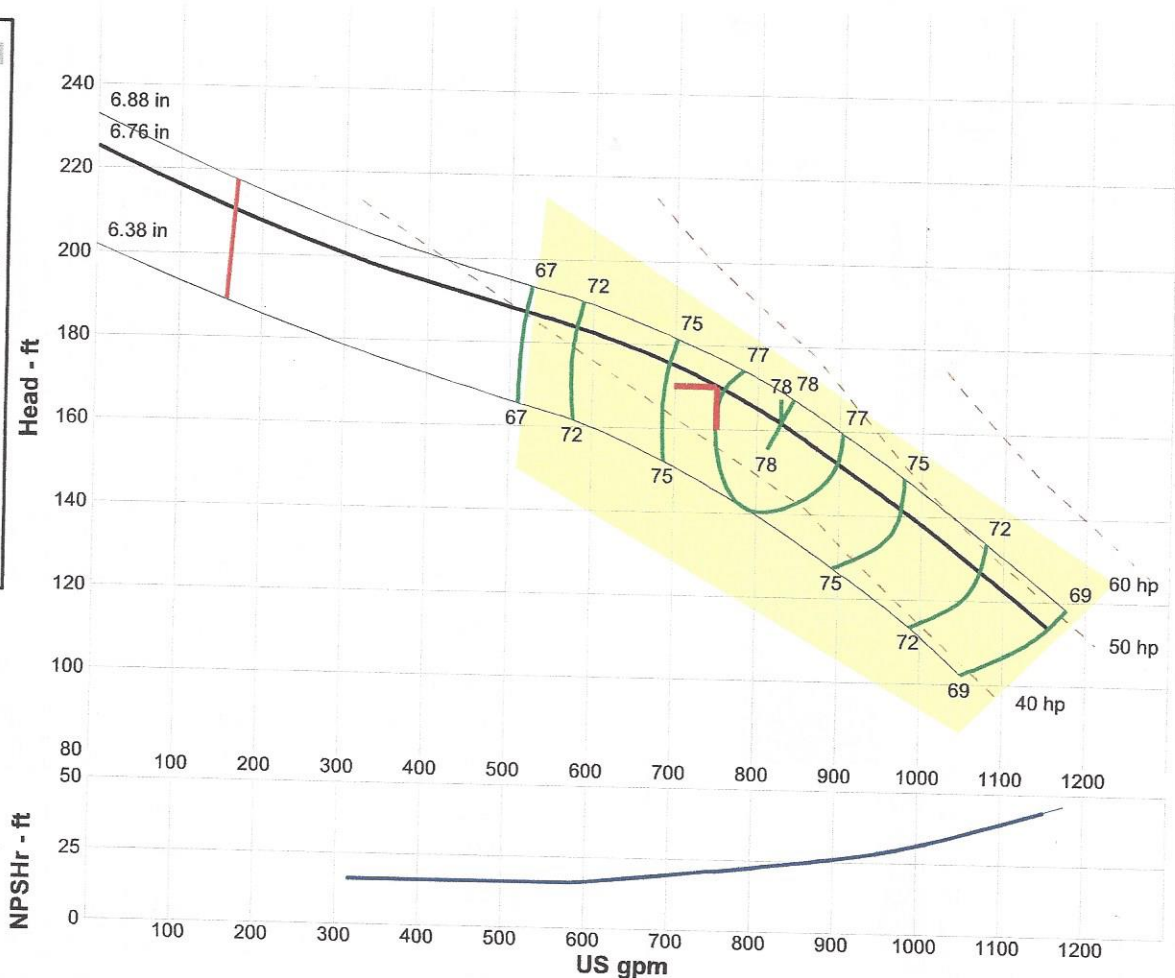
Size: 50 hp  
Speed: 3600  
Frame: 324TS

**Pump Limits:**

Temperature: 140 °F  
Pressure: 400 psi g  
Sphere size: 0.56 in

Power: 300 hp  
Eye area: ---

---- Data Point ----	
Flow:	750 US gpm
Head:	170 ft
Eff:	76.7%
Power:	42 hp
NPSHr:	20.9 ft
---- Design Curve ----	
Shutoff head:	225 ft
Shutoff dP:	97.6 psi
Min flow:	166 US gpm
BEP:	78% @ 828 US gpm
NOL power:	48.1 hp @ 1153 US gpm
-- Max Curve --	
Max power:	50.9 hp @ 1176 US gpm



**Performance Evaluation:**

Flow US gpm	Speed rpm	Head ft	Efficiency %	Power hp	NPSHr ft
900	3450	152	76.9	44.9	26.1
750	3450	170	76.7	42	20.9
600	3450	182	72.5	38	16.7
450	3450	191	58.8	36.8	16.1
300	3450	201	40.9	37.2	16.1



SYM.	REVISION	DATE	BY
------	----------	------	----

## Submersible Turbine Pumps Engineering Data

Model	NEMA	"A"	"B"	"C"	"D" SINGLE STAGE	"E"	Disch. Size	First Stage Wt.	Add'l Stage Wt.
5L	6	10.25	4.56	5.38	20.18	5.25	3,4	41	11
5H	6	10.25	4.81	5.38	20.44	5.25	3,4	43	11

Model	NEMA	"A"	"B"	"C"	"D" SINGLE STAGE	"E"	Disch. Size	First Stage Wt.	Add'l Stage Wt.
6L	6	10.56	5.13	3.75	19.44	6.28	3,4	55	17
6H	6	9.5	4.75	5.38	19.63	5.56	4	45	12

Model	NEMA	"A"	"B"	"C"	"D" SINGLE STAGE	"E"	Disch. Size	First Stage Wt.	Add'l Stage Wt.
7L	6	12.88	5.50	3.63	22.00	7.50	4,6	68	30
	8	14.56	5.50	3.63	23.69	7.50	4,6	80	30
7M	6	12.88	6.38	3.63	22.88	7.50	4,6	75	28
	8	14.56	6.38	3.63	24.56	7.50	4,6	87	28
7H	6	12.88	7.09	3.63	23.59	7.50	4,6	78	31
	8	14.56	7.09	3.63	25.28	7.50	4,6	90	31

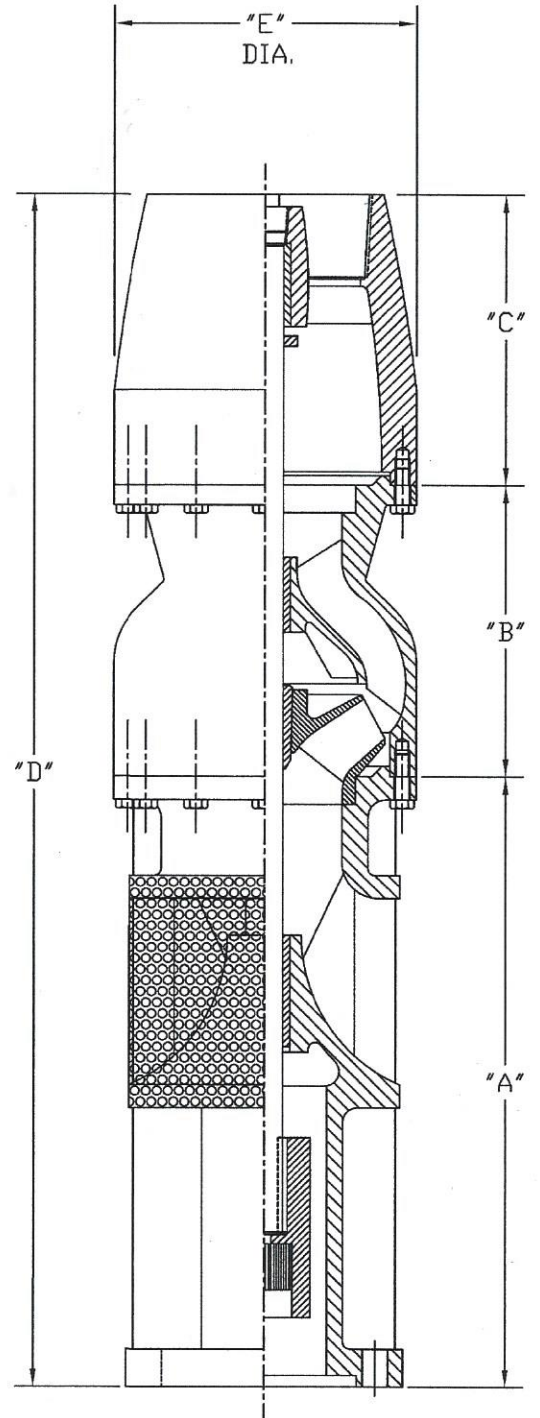
Model	NEMA	"A"	"B"	"C"	"D" SINGLE STAGE	"E"	Disch. Size	First Stage Wt.	Add'l Stage Wt.
8H	6	13.56	7.87	8.87	30.31	8.19	6	119	44
	8	16.75	7.87	8.87	33.50	8.19	6	129	44

Model	NEMA	"A"	"B"	"C"	"D" SINGLE STAGE	"E"	Disch. Size	First Stage Wt.	Add'l Stage Wt.
9H	6	15.75	9.31	4.50	29.63	9.44	6,8	167	69
	8,10,12	20.00	9.31	4.50	33.81	9.44	6,8	194	69

Model	NEMA	"A"	"B"	"C"	"D" SINGLE STAGE	"E"	Disch. Size	First Stage Wt.	Add'l Stage Wt.
9M	6	17.0	8.47	4.50	29.97	9.44	6,8	159	62
	8,10,12	15.75	8.47	4.50	28.72	9.44	6,8	186	62

NOTE: 9M WITH 6" MTR. BRKT IS WITH AN ADAPTER PLATE!

SPECIFICATIONS ARE SUBJECT TO CHANGE WITHOUT NOTICE  
(All dimensions are in inches and weights in lbs.)



*DUCTILE IRON EPOXY COATED BOWLS  
ALL STAINLESS STEEL IMPELLERS, SHAFT, COLLARS, BOLTS, STRAINER, ETC.*

A00176

# **Tenth Order of Business**

**10A.**

**AMENDMENT 1 TO**  
**WORK AUTHORIZATION**

CSID WA No. 126

Globaltech No. 151032

Pursuant to the provisions contained in the "Contract for Professional Engineering Consulting and Design-Build Services on a Continuing Contract Basis " between the CORAL SPRINGS IMPROVEMENT DISTRICT, hereinafter referred to as "OWNER", and Globaltech, Inc., hereinafter referred to as "FIRM", dated July 1, 2012 (hereinafter referred to as "AGREEMENT"), this Work Authorization authorizes the FIRM to provide services under the terms and conditions set forth herein and in the AGREEMENT, which is incorporated herein by reference as though set forth in full.

The OWNER desires design-build services related to the Well 4R Redevelopment, hereinafter referred to as the "Specific Project".

**Section 1 – Terms**

NO CHANGE.

**Section 2 – Scope of Work**

NO CHANGE.

**Section 3 – Location**

NO CHANGE.

**Section 4 – Deliverables**

NO CHANGE.

**Section 5 – Time of Performance**

NO CHANGE.

**Section 6 – Method and Amount of Compensation**

This Amendment No. 1 to Work Authorization 126 decreases the \$67,852.00 contract value by \$8,372.00, to a final contract amount of \$56,506.00.

The credits included are as follows:

- \$8,372.00 for unused project Allowance

**Section 7 – Application for Progress Payment**

NO CHANGE.

**Section 8 – Responsibilities**

NO CHANGE.

**Section 9 – Insurance**

NO CHANGE.

**Section 10 – Level of Service**

NO CHANGE.

**Section 11 – Indemnification**

NO CHANGE.

IN WITNESS WHEREOF, this Amendment to a Work Authorization, consisting of three (3) pages has been caused fully executed on behalf of the FIRM by its duly authorized officer, and the OWNER has the same to be duly name and in its behalf, effective as of the date herein above written.



**CORAL SPRINGS IMPROVEMENT DISTRICT**

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Signature of President

\_\_\_\_\_  
Printed name of Witness

Dr. Marty Shank  
\_\_\_\_\_  
Printed Name of President

\_\_\_\_\_  
Date  
Approved as to form and legality

\_\_\_\_\_  
District Counsel


**FIRM**

State of Florida  
County of Palm Beach

Globaltech, Inc.  
Company

The foregoing instrument was  
acknowledged before me on this

14<sup>th</sup> day of December, 2017 by

  
\_\_\_\_\_  
Signature

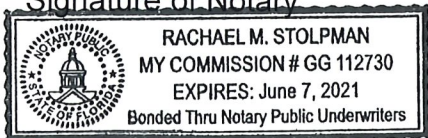
Bernard P. Gandy  
\_\_\_\_\_  
who is personally known to me OR  
produced \_\_\_\_\_  
as identification.

Bernard P. Gandy, President/CEO  
Name and Title (typed or printed)

  
\_\_\_\_\_  
Signature of Notary

December 14, 2017

Date



**10B.**

**WORK AUTHORIZATION 131**NO. GT-151070

Pursuant to the provisions contained in the "Contract for Professional Engineering Consulting and Design-Build Services on a Continuing Contract Basis " between the CORAL SPRINGS IMPROVEMENT DISTRICT, hereinafter referred to as "OWNER", and Globaltech, Inc., hereinafter referred to as "FIRM", dated July 1, 2012 (hereinafter referred to as "AGREEMENT"), this Work Authorization, executed this \_\_\_\_ day of \_\_\_\_\_ 2018, authorizes the FIRM to provide services under the terms and conditions set forth herein and in the AGREEMENT, which is incorporated herein by reference as though set forth in full.

The OWNER desires design-build services related to Diesel HSP Bypass Return Line, hereinafter referred to as the "Specific Project".

**Section 1 – Terms**

The FIRM shall be defined as an individual, corporation or contractor having a direct contract with the OWNER or with any other subcontractor in the performance of a part of the work contracted for under the terms of this Work Authorization with the OWNER.

**Section 2 – Scope of Work**

The FIRM will provide the following services in accordance with Sections 1 and 2 of the AGREEMENT:

CSID desires to install a bypass line on the discharge side of Diesel HSP No. 7 to allow exercising of the engine and pump assembly at any time. Currently, the head conditions of the existing pump severely limit exercising to overnight low demand periods which leads to prolonged stagnation of water in the immediate piping system. These improvements will allow exercising at any time desired and will improve pump readiness in the event of emergency conditions. Included will be a new 12" tee at the pump

discharge and valving to allow flow either to the distribution system or return to the main suction header for the high service pump facility. Bypass system will include various 12" and 8" pipe and fittings, 8" butterfly valve, 8" backpressure sustaining valve, pressure gauge, and miscellaneous devices.

This Work Authorization is for design and construction of the new Diesel HSP No. 7 bypass system.

### **Task 1 – Project Coordination/Review**

The FIRM will meet and coordinate with the OWNER via site visit to collect dimensions of related equipment and the site layout and discuss timing of installation.

### **Task 2 – Engineering and Project Management**

FIRM shall perform the following:

1. Site visits to determine equipment needed and logistics for improvements.
2. Prepare design drawings to depict the work for Owner review and for construction purposes
3. Coordinate material and equipment purchases.
4. Installation and commissioning of the new bypass system
5. Record drawings and O&M manuals of installed components
6. Schedule and conduct meetings, inspections, and testing with OWNER's staff, as needed.

### **Task 3 – Construction of Improvements**

The following work is proposed for the construction of this project:

1. Replace existing 12" pump discharge elbow with a new 12" flanged tee.
2. Above ground piping and supports inside building to include 12" flanged piping, bolt kits, gaskets; flanged pipe reducers; 8" flanged

butterfly valve, adjustable backpressure sustaining valve, bolt kits, gaskets; 12" below grade C900 PVC piping and CLDI fittings with restrained joints; fittings and accessories required to connect bypass piping to existing underground 16" suction piping from ground storage tanks.

3. ½" tubing and globe valve for backflush of dormant system during shutdown periods
4. Gauges, supports, and accessories
5. Wall penetrations and patching
6. Commissioning services

### **Assumptions**

Assumptions for the project are as follows:

- OWNER shall provide waste disposal for construction debris.
- OWNER will isolate plant flow to assist with installation.
- OWNER shall conduct bacteriological testing of pump and piping as needed to place equipment into service.
- No building department or health department construction permit is required for repair work. A courtesy notice will be provided.

### **Section 3 – Location**

The services to be performed by the FIRM shall be on the following site or sites: Water Treatment Plant

### **Section 4 – Project Reference**

The OWNER desired services to be performed by the FIRM shall be referred to as the Diesel HSP 7 Bypass Return Line.

### **Section 5 – Deliverables**

The FIRM will provide the following Deliverables to OWNER:

- Hand sketches of modifications.

**Section 6 - Time of Performance**

Project will commence after execution of this Work Authorization and a Notice to Proceed is issued by OWNER. The FIRM and OWNER agree to the following schedule:

<b>Task</b>	<b>Time Elapsed to Subtask Completion</b>
Notice to Proceed (NTP)	0 Days
Predesign	30 Days after NTP
Final Design	45 days after NTP
Substantial Completion	135 days after NTP
Final Completion	165 days after NTP

**Section 7 - Method and Amount of Compensation**

1. The FIRM shall be paid by the OWNER in accordance with the Florida’s Prompt Payment Act Florida Statute 218.70-79 and in accordance with the payment method as set forth in Section 6 of the AGREEMENT. The calculations shall begin using the date the invoice was received.
2. Total job price is **\$77,150** which includes no allowance. A breakdown of cost is provided in table below and Attachment A.
3. On the terms contained in the FIRM’s said proposal for the doing of said work and the said award therefore, and the specifications herein specifically referred to and made a part of this contract.
4. The cost for the above scope of services is a Guaranteed Maximum Price (GMP). The GMP is based on the materials, methods, and assumptions presented in the scope of services and may be adjusted downward based on final detail design and alternative selections or omissions. The GMP shall not be greater than the stated amount unless there is an approved increase in the scope of services. The final stipulated sum (adjusted GMP) submitted herein shall be an amount to be billed on the basis of “percent complete” and stored materials turned over to the OWNER.

5. Unless otherwise prescribed by law, at the end of each month, the FIRM shall submit to the OWNER for review, an Application for Progress Payment filled out and signed by the FIRM covering the Work completed as of the date of the Application and accompanied by such supporting documentation as is required by the AGREEMENT.
6. The Application for Progress Payment shall identify the amount of the FIRM Total Earnings to Date based upon value of original contract Work performed to date as approved by fully executed Change Orders.
7. Payment shall be based upon percentage of work completed based upon the approved schedule of values. Retainage in the amount of 10% will be withheld on the calculated value of any work, with the exception of stored materials which may be paid at the supplier's invoiced cost. At FIRM's request, after 50% completion of the work has been achieved, the OWNER will implement a reduction in retainage to 5% of all future pay requests. If retainage is reduced, FIRM may not withhold more than 5% retainage from subcontractors or suppliers and will be required to certify compliance with F.S. 218.70 *et seq* on each subsequent pay application. Notwithstanding the foregoing, in no instance can the amount retained be less than the value of OWNER's good faith claims plus the value of the work the OWNER determines remains to be put in place or required to be performed as remedial activities. For the purposes of this section, 50% completion shall be that point in time when OWNER determines that half of the Work required by the Contract has been completed. In no event shall the Work be determined to be 50% completed before the OWNER has paid 50% of the Contract amount and 50% of the Contract time has expired. The amount of previous Pay Estimate payments shall then be subtracted to equal the Balance Due during the Pay Estimate period.
8. When the OWNER determines the Work to be Substantially Complete, the OWNER may reduce the retainage to five percent (5%) of the dollar value of all Work satisfactorily completed to date, provided that the FIRM is making satisfactory progress toward Final Completion of the Work, that in

the opinion of both the Engineer and the OWNER there is no specific cause for a greater retainage, and the FIRM obtains the written consent of the Surety Companies furnishing the required Public Construction Bond on consent forms provided by the OWNER. The OWNER may reinstate the retainage up to ten percent (10%) if the OWNER determines, at its discretion or the Engineer's discretion, that the FIRM is not making satisfactory progress toward final completion of the Work or where there is other specific cause for such withholding.

9. Partial payment may be made for the delivered cost of stored materials planned for incorporation into the Work, provided such materials meet the requirements of this Contract, the Contract Drawings, and the Specifications, and are delivered and suitably stored at the project site, or at another location acceptable to the OWNER. Such material must be stored in a secure manor acceptable to the OWNER, and in accordance with the manufacturer's recommendations.
10. The delivered cost of such stored or stockpiled materials may be included in any subsequent application for payment provided the FIRM meets the following conditions:
  - a. An applicable purchase order or supplier's invoice is provided listing the materials in detail, the cost of each item, and identifies this specific contract by name.
  - b. The materials are fully insured against loss or damage (from whatever source) or disappearance prior to incorporation into the Work.
  - c. Stored materials approved for payment by the OWNER shall not be removed from the designated storage area except for incorporation into the Work.
  - d. Evidence that the FIRM has verified quantity and quality of the materials delivered (verified packing list).
11. It is further agreed between the parties that the transfer of title and the OWNER's payment for any stored or stockpiled materials pursuant to these



General Conditions, and any applicable provisions of the Supplementary General Conditions, shall in no way relieve the FIRM of the responsibility of ensuring the correctness of those materials and for furnishing and placing such materials in accordance with the requirements of this Contract, the Contract Drawings, the Technical Specifications, and any approved changes thereto.

12. The following monthly Application for Progress Payment shall be accompanied by Bills of Sale, copies of paid invoices, releases of lien, or other documentation warranting that the FIRM has received the stored materials and equipment free and clear of all liens, charges, security interests, and encumbrances (which are hereinafter in these General Conditions referred to as "Liens") and evidence that the stored materials and equipment are covered by appropriate property insurance and other arrangements to protect the OWNER's interest therein, all of which shall be satisfactory to the OWNER.
13. The FIRM shall warrant and guarantee that title to all Work, materials, and equipment covered by an Application for Progress Payment, whether incorporated in the Work or not, will pass to the OWNER no later than the time of Final Payment free and clear of all liens or other encumbrances.
14. In the event any dispute with respect to any payment or pay request cannot be resolved between the FIRM and OWNER's project staff, FIRM may, in accordance with the alternative dispute resolution requirements of Florida Statute section 218.72, *et seq*, demand in writing a meeting with and review by the OWNER'S (agency) director. In the absence of the agency director, a deputy director may conduct the meeting and review. Such meeting and review shall occur within ten (10) business days of receipt by OWNER of FIRM's written demand. The OWNER's manager shall issue a written decision on the dispute within ten (10) business days of such meeting. This decision shall be deemed the OWNER's final decision for the purposes of the Local Government Prompt Payment Act.

## Section 8 – Responsibilities

The FIRM shall, under no circumstance, look to the OWNER to provide any labor or equipment for the FIRM. The FIRM shall provide all of the labor and equipment necessary to perform the job or services contracted for at the expense of the FIRM. Property of any kind that may be on the premises, which are the site of the performance of this contract, during the performance of this Work Authorization, shall be at the sole risk of the FIRM.

**8.1** The OWNER hereby designates Joe Stephens as the OWNER's representative.

**8.2** In addition to applicable provisions of Section 2 of the AGREEMENT, the OWNER will:

- Provide copies of existing drawings and equipment cut sheets if requested by FIRM
- Pay for any required permit fees

The FIRM acknowledges and understands that it is an independent contractor in its relationship with the OWNER. The FIRM hereby designates Paul Gandy as the FIRM's representative.

## Section 9 – Insurance

The FIRM shall provide certificate of insurance to the OWNER setting forth the type and amount of insurance carried by the FIRM and conforming to the minimum requirements set forth in the AGREEMENT.

## Section 10 – Level of Service

The OWNER shall have the right to terminate said Agreement by giving the FIRM thirty (30) days written notice if the service that is being provided is not maintained at levels necessary to provide the required service. The OWNER will determine in its sole judgment what constitutes a satisfactory level of service.

**Section 11 – Indemnification**

The Firm shall indemnify and hold harmless the Owner and its officers and employees as set forth in Section 11 of the Agreement.

IN WITNESS WHEREOF, this Work Authorization, consisting of ten (10) pages and Attachment A has been caused fully executed on behalf of the FIRM by its duly authorized officer, and the OWNER has the same to be duly name and in its behalf, effective as of the date herein above written.

(SEAL)

**CORAL SPRINGS IMPROVEMENT DISTRICT**

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_

\_\_\_\_\_  
Printed name of Witness

\_\_\_\_\_  
Printed name

\_\_\_\_\_

\_\_\_\_\_  
Date

Approved as to form and legality

\_\_\_\_\_  
Printed name of Witness

\_\_\_\_\_  
District Counsel

\_\_\_\_\_  
Printed name of Witness

State of Florida  
County of Palm Beach

**ENGINEER**

\_\_\_\_\_  
Globaltech Inc.  
Company

The foregoing instrument was  
acknowledged before me on this

\_\_\_ day of \_\_\_\_\_, 2018 by

\_\_\_\_\_  
Signature

\_\_\_\_\_  
who is personally known to me OR  
produced \_\_\_\_\_  
as identification.

Troy L. Lyn, Vice President

\_\_\_\_\_  
Name and title (typed or printed)

\_\_\_\_\_  
Signature of Notary

\_\_\_\_\_  
Date

# **Attachment A**

## **Budget Summary**



# Takeoff Worksheet

01/09/18

Coral Springs Improvement Dist  
151070 CSID Diesel HSP 7 Bypass Line

Assembly#	Part#	Description	Unit	Quantity	Ext. Price
<b>Job: 151070 CSID Diesel HSP 7 Bypass Line</b>					
<b>Bid Item: 1 General Conditions</b>					
2		General Conditions	LOT		
		Submittal Labor	HR	6.00	554.08
		O&M	HR	6.00	554.08
		Progress Meeting	HR	8.00	912.45
		Scheduling Labor	HR	4.00	369.39
		Construction PM	HR	30.00	2,770.41
		Construction Superintendent	HR	10.00	807.19
		Purchasing & Subcontracts	HR	12.00	1,108.17
		Office Admin	HR	20.00	1,010.52
				<b>Bid Item Totals:</b>	<b>8,086.29</b>
<b>Bid Item: 2 Sitework</b>					
		MOB/DEMOB	LOT	1.00	2,000.00
		Trenching, Backfilling, and Compaction	CR-D	3.00	3,752.92
		Startup Crew	CR-D	1.00	1,250.97
		Punch Out Crew	CR-D	1.00	1,250.97
				<b>Bid Item Totals:</b>	<b>8,254.86</b>
<b>Bid Item: 3 Concrete</b>					
		Concrete Core	Ea	1.00	1,120.00
		Side Walk Repair			
		Form & Materials	LOT	1.00	369.15
		Cast In Place Concrete	LOT	1.00	861.35
		Installation	CR-D	2.00	3,030.15

Takeoff Worksheet

01/09/18

Continued...

Assembly#	Part#	Description	Unit	Quantity	Ext. Price
		Grout	LOT	1.00	246.10
				<b>Bid Item Totals:</b>	<b>5,626.75</b>
<b>Bid Item:</b>	<b>5</b>	<b>Misc Metals</b>			
		SS Unistrut	LOT	1.00	147.66
		SS Unistrut Hardware	LOT	1.00	246.10
		Pipe Support Systems	LOT	6.00	3,723.60
		Misc Metals & Fasteners	LOT	1.00	1,230.50
		3-Man Crew	CR-D	1.50	1,876.46
				<b>Bid Item Totals:</b>	<b>7,224.32</b>
<b>Bid Item:</b>	<b>9</b>	<b>Finishes</b>			
		Coatings	LOT	1.00	492.20
		Misc Application Material	LOT	1.00	123.05
		Installation	CR-D	2.00	3,030.15
				<b>Bid Item Totals:</b>	<b>3,645.40</b>
<b>Bid Item:</b>	<b>15</b>	<b>Mechanical</b>			
		DI Pipe & Fittings	LOT	1.00	12,483.42
		8" BFV	Ea	1.00	1,476.60
		8" PRV	Ea	1.00	5,537.25
		SS Valve, Tubing & Ftgs (1/2")	LOT	1.00	861.35
		Flange Kits & Misc Materials	LOT	1.00	3,425.71
		Installation	CR-D	5.00	7,575.38
				<b>Bid Item Totals:</b>	<b>31,359.71</b>
<b>Bid Item:</b>	<b>18</b>	<b>Rental Equipment</b>			
		Excavator	WEEK	1.00	2,461.00
		Backhoe w/ forks	WEEK	1.00	2,461.00
		Compactor 5000-7000LB	WEEK	1.00	553.73
		Misc Tools & Equipment ( Gantry Crane)	LOT	1.00	1,230.50
		Equipment Fuel	GAL	50.00	246.10
				<b>Bid Item Totals:</b>	<b>6,952.33</b>

Takeoff Worksheet

01/09/18

Continued...

Assembly#	Part#	Description	Unit	Quantity	Ext. Price
	Bid Item: 50	Engineering/Record Drawing Engineering	LOT	1.00	6,000.00
				<b>Bid Item Totals:</b>	<b>6,000.00</b>
				<b>Grand Totals:</b>	<b>77,149.66</b>



**10C.**

## **WORK AUTHORIZATION**

CSID WA No. 132

Globaltech No. 151071

Pursuant to the provisions contained in the "Contract for Professional Engineering Consulting and Design-Build Services on a Continuing Contract Basis " between the CORAL SPRINGS IMPROVEMENT DISTRICT, hereinafter referred to as "OWNER", and Globaltech, Inc., hereinafter referred to as "FIRM", dated July 1, 2012 (hereinafter referred to as "AGREEMENT"), this Work Authorization authorizes the FIRM to provide services under the terms and conditions set forth herein and in the AGREEMENT, which is incorporated herein by reference as though set forth in full.

The OWNER desires design-build services related to the CSID WTP Well No. 6 Motor Control Replacement, hereinafter referred to as the "Specific Project".

### **Section 1 – Terms**

FIRM shall be defined as an individual, corporation or contractor having a direct contract with the OWNER or with any other subcontractor in the performance of a part of the work contracted for under the terms of this Work Authorization with the OWNER.

### **Section 2 – Scope of Work**

The OWNER desires to replace the existing well motor control at Raw Water Well No. 6 with a variable frequency drive (VFD). A VFD will allow CSID staff to control a range of flows coming out of the well, allowing for a variable level of production. The existing motor control is soft starter. This soft starter was retrofitted into the existing control panel. The existing control panel is not suitable to be retrofit with a VFD. The existing control panel is inadequately sized and unequipped to handle the added heat gain from the new VFD. Replacing the existing well motor control will require a new control panel housing a VFD. This control panel will be equipped

with a heat exchanger and sun shielding, be painted white, and be appropriately sized to house the new VFD. Additional wiring and modules will be added to the existing RTU panel to permit control of the VFD. Plant SCADA and PLC updates will be made to give CSID staff remote access and control and the local RTU PLC will be, likewise, updated with additional logic for control and status.

### **Task 1 – Engineering Services**

This task includes project management and engineering services required to complete the project.

#### **Engineering and Project Management**

1. Attend preliminary scoping meetings with the OWNER to assist in preliminary design parameters and overall scope.
2. Meet with the OWNER, to discuss the preliminary design review comments.
3. Prepare detailed construction schedule to include as a minimum; design, site mobilization, detailed construction activities, scheduled shut downs and durations, equipment/material delivery times, testing, and startup and commissioning.
4. Coordinate material and equipment purchase and subcontractors.
5. Review, administer, and track equipment submittals.
6. Schedule and conduct meetings, inspections, and testing with OWNER's staff.
7. Attend progress meetings and coordination meetings
8. Oversee construction activities enforcing the conditions of the design.
9. Conduct Substantial Completion inspection. Develop punch-list items in association with OWNER.
10. Conduct Final Completion inspection meeting and site walk through with OWNER.

## **Task 2 – Construction Services**

This task entails installing a new motor control unit and cabinet at Raw Water Production Well No. 6. The work, in general consists of the following:

1. Demolish the soft starter control panel. This includes removal and proper disposal of the control panel and any electrical equipment debris.
2. Furnish and install new VFD control panel and new conduit and wiring to existing RTU panel.
3. Extend the existing concrete pad as required to accommodate for increased footprint of the new VFD control panel.
4. Terminate all required wiring.
5. Update existing RTU PLC with required I/O modules and logic to control and monitor new VFD

## **Assumptions**

Assumptions for the project are as follows:

- No lighting modifications are included.
- No DEP permits are required
- No Building Department permits are required
- Working hours will be Monday through Friday from approximately 8:00 AM until 5:00 PM.
- The soft starter removed from the existing panel will be returned to CSID to place into inventory as a spare.
- The existing Plant PLC and SCADA to control and monitor new VFD will be modified by others contracted directly to CSO.

## **Section 3 – Location**

The services to be performed by the FIRM shall be at the Raw Water Well No.6.

**Section 4 – Deliverables**

The FIRM will provide the following Deliverables to OWNER:

- Submittals for materials/equipment.
- Construction Improvements
- O&M manuals for the equipment of Improvements

**Section 5 – Time of Performance**

Project will commence after execution of this Work Authorization and a Notice to Proceed is issued by OWNER. The FIRM and OWNER agree to the following schedule:

Task	Time Elapsed to Completion
Notice to Proceed (NTP)	0 Days
Final Design	45 Days after NTP
Procurement	165 Days after NTP
Construction of Improvements	195 Days after NTP
Close out	215 Days after NTP

**Section 6 – Method and Amount of Compensation**

1. The FIRM shall be paid by the OWNER in accordance with the Florida’s Prompt Payment Act Florida Statute 218.70-79 and in accordance with the payment method as set forth in Section 6 of the AGREEMENT. The calculations shall begin using the date the invoice was received.
2. Total job price: **\$81,589.00.**
3. On the terms contained in the FIRM’s said proposal for the doing of said work and the said award therefore, and the specifications herein specifically referred to and made a part of this contract.
4. The cost for the above scope of services is a lump sum (LS). The LS is based on the materials, methods, and assumptions presented in the scope of services and may be adjusted based on final detail design and alternative selections or omissions. The LS shall not be greater than the stated amount unless there is an approved increase in the scope of services.
5. A Budget Summary for the above LS is provided in Attachment A.

## **Section 7 – Application for Progress Payment**

1. Unless otherwise prescribed by law, at the end of each month, the FIRM shall submit to the OWNER for review, an Application for Progress Payment filled out and signed by the FIRM covering the Work completed as of the date of the Application and accompanied by such supporting documentation as is required by the AGREEMENT.
2. The Application for Progress Payment shall identify the amount of the FIRM Total Earnings to Date based upon value of original contract Work performed to date as approved by fully executed Change Orders.
3. Payment shall be based upon percentage of work completed based upon the approved schedule of values. Retainage in the amount of 10% will be withheld on the calculated value of any work, with the exception of stored materials which may be paid at the supplier's invoiced cost. At FIRM's request, after 50% completion of the work has been achieved, the OWNER will implement a reduction in retainage to 5% of all future pay requests. If retainage is reduced, FIRM may not withhold more than 5% retainage from subcontractors or suppliers and will be required to certify compliance with F.S. 218.70 *et seq* on each subsequent pay application. Notwithstanding the foregoing, in no instance can the amount retained be less than the value of OWNER's good faith claims plus the value of the work the OWNER determines remains to be put in place or required to be performed as remedial activities. For the purposes of this section, 50% completion shall be that point in time when OWNER determines that half of the Work required by the Contract has been completed. In no event shall the Work be determined to be 50% completed before the OWNER has paid 50% of the Contract amount and 50% of the Contract time has expired. The amount of previous Pay Estimate payments shall then be subtracted to equal the Balance Due during the Pay Estimate period.

4. When the OWNER reduces the retainage to five percent (5%), FIRM must obtain the written consent of the Surety Companies furnishing the required Public Construction Bond on consent forms provided by the OWNER. The OWNER may reinstate the retainage up to ten percent (10%) if the OWNER determines, at its discretion, that the FIRM is not making satisfactory progress toward final completion of the Work or where there is other specific cause for such withholding.
5. Partial payment may be made for the delivered cost of stored materials planned for incorporation into the Work, provided such materials meet the requirements of this Contract, the Contract Drawings, and the Specifications, and are delivered and suitably stored at the project site, or at another location acceptable to the OWNER. Such material must be stored in a secure manor acceptable to the OWNER, and in accordance with the manufacturer's recommendations.
6. The delivered cost of such stored or stockpiled materials may be included in any subsequent application for payment provided the FIRM meets the following conditions:
  - a. An applicable purchase order or supplier's invoice is provided listing the materials in detail, the cost of each item, and identifies this specific contract by name.
  - b. The materials are fully insured against loss or damage (from whatever source) or disappearance prior to incorporation into the Work.
  - c. Stored materials approved for payment by the OWNER shall not be removed from the designated storage area except for incorporation into the Work.
  - d. Evidence that the FIRM has verified quantity and quality of the materials delivered (verified packing list).
7. It is further agreed between the parties that the transfer of title and the OWNER's payment for any stored or stockpiled materials pursuant to these General Conditions, and any applicable provisions of the

Supplementary General Conditions, shall in no way relieve the FIRM of the responsibility of ensuring the correctness of those materials and for furnishing and placing such materials in accordance with the requirements of this Contract, the Contract Drawings, the Technical Specifications, and any approved changes thereto.

8. The following monthly Application for Progress Payment shall be accompanied by Bills of Sale, copies of paid invoices, releases of lien, or other documentation warranting that the FIRM has received the stored materials and equipment free and clear of all liens, charges, security interests, and encumbrances (which are hereinafter in these General Conditions referred to as "Liens") and evidence that the stored materials and equipment are covered by appropriate property insurance and other arrangements to protect the OWNER's interest therein, all of which shall be satisfactory to the OWNER.
9. The FIRM shall warrant and guarantee that title to all Work, materials, and equipment covered by an Application for Progress Payment, whether incorporated in the Work or not, will pass to the OWNER no later than the time of Final Payment free and clear of all liens or other encumbrances.
10. Progress Payments shall be made in accordance with the Local Government Prompt Payment Act. In the event any dispute with respect to any payment or pay request cannot be resolved between the FIRM and OWNER's project staff, FIRM may, in accordance with the alternative dispute resolution requirements of Florida Statute section 218.72, *et seq*, demand in writing a meeting with and review by the OWNER'S (agency) director. In the absence of the agency director, a deputy director may conduct the meeting and review. Such meeting and review shall occur within ten (10) business days of receipt by OWNER of FIRM's written demand. The OWNER's manager, shall issue a written decision on the dispute within ten (10) business days of such meeting.



This decision shall be deemed the OWNER's final decision for the purposes of the Local Government Prompt Payment Act.

11. The OWNER may refuse to make payment of the full amount because claims have been made against the OWNER on account of the FIRM's performance of the Work, or because Liens have been filed in connection with the Work, or there are other items entitling the OWNER to a credit against the amount recommended, but the OWNER must give the FIRM written notice within twenty (20) business days after the date on which the invoice is stamped as received which specifies the invoice deficiency and any action necessary to make the invoice complete and proper.

### **Section 8 – Responsibilities**

The FIRM shall, under no circumstance, look to the OWNER to provide any labor or equipment for the FIRM. The FIRM shall provide all of the labor and equipment necessary to perform the job or services contracted for at the expense of the FIRM. Property of any kind that may be on the premises, which are the site of the performance of this contract, during the performance of this Work Authorization, shall be at the sole risk of the FIRM.

- 8.1** The OWNER hereby designates Joe Stephens as the OWNER's representative.
- 8.2** In addition to applicable provisions of Section 2 of the AGREEMENT, the OWNER will:
- Provide copies of existing drawings and equipment cut sheets if requested by FIRM
  - Pay for any required permit fees

The FIRM acknowledges and understands that it is an independent contractor in its relationship with the OWNER. The FIRM hereby designates Nico Shaner as the FIRM's representative.

**Section 9 – Insurance**

The FIRM shall provide certificate of insurance to the OWNER setting forth the type and amount of insurance carried by the FIRM and conforming to the minimum requirements set forth in the AGREEMENT.

**Section 10 – Level of Service**

The OWNER shall have the right to terminate said Agreement by giving the FIRM thirty (30) days written notice if the service that is being provided is not maintained at levels necessary to provide the required service. The OWNER will determine in its sole judgment what constitutes a satisfactory level of service.

**Section 11 – Indemnification**

The Firm shall indemnify and hold harmless the Owner and its officers and employees as set forth in Section 11 of the Agreement.

IN WITNESS WHEREOF, this Work Authorization, consisting of ten (10) pages and Attachment A has been caused fully executed on behalf of the FIRM by its duly authorized officer, and the OWNER has the same to be duly name and in its behalf, effective as of the date herein above written.

**CORAL SPRINGS IMPROVEMENT DISTRICT**

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Signature of President

\_\_\_\_\_  
Printed name of Witness

Dr. Marty Shank  
\_\_\_\_\_  
Printed Name of President

\_\_\_\_\_  
Date

Approved as to form and legality

\_\_\_\_\_  
District Counsel

**FIRM**

State of Florida  
County of Palm Beach

\_\_\_\_\_  
Company

The foregoing instrument was  
acknowledged before me on this

\_\_\_ day of \_\_\_\_\_, 2018 by

\_\_\_\_\_  
Signature

\_\_\_\_\_  
who is personally known to me OR  
produced \_\_\_\_\_  
as identification.

Troy Lyn, P.E., Vice President  
\_\_\_\_\_  
Name and Title (typed or printed)

\_\_\_\_\_  
Signature of Notary

\_\_\_\_\_  
Date

# **Attachment A**

## **Budget Summary**

# Takeoff Worksheet

01/12/18

Coral Springs Improvement Dist  
151071 CSID Well 6 VFD

Assembly#	Part#	Description	Unit	Quantity	Ext. Price
<b>Job: 151071 CSID Well 6 VFD</b>					
<b>Bid Item: 1 General Conditions</b>					
2		General Conditions	LOT		
		Submittal Labor	HR	4.00	369.39
		O&M	HR	4.00	369.39
		Progress Meeting	HR	10.00	1,140.57
		Scheduling Labor	HR	2.00	184.69
		Construction PM	HR	30.00	2,770.41
		Construction Superintendent	HR	10.00	807.19
		Purchasing & Subcontracts	HR	8.00	738.78
		Office Admin	HR	20.00	1,010.52
				<b>Bid Item Totals:</b>	<b>7,390.94</b>
<b>Bid Item: 2 Sitework</b>					
		MOB/DEMOB	LOT	1.00	750.00
		VFD Offload & Delivery to Well 6	CR-D	1.00	1,250.97
		Punch Out Crew	CR-D	1.00	1,250.97
				<b>Bid Item Totals:</b>	<b>3,251.94</b>
<b>Bid Item: 3 Concrete</b>					
		Form & Materials	LOT	1.00	243.80
		Cast In Place Concrete	LOT	1.00	365.70
		Installation	CR-D	2.00	2,501.95
				<b>Bid Item Totals:</b>	<b>3,111.45</b>
<b>Bid Item: 5 Misc Metals</b>					
		Misc Metals & Fasteners	LOT	1.00	246.10
				<b>Bid Item Totals:</b>	<b>246.10</b>

Takeoff Worksheet

01/12/18

Continued...

Assembly#	Part#	Description	Unit	Quantity	Ext. Price
<b>Bid Item:</b>	<b>13 I&amp;C</b>				
	VFD		LOT	1.00	44,493.50
	RTU Mods		LLOT	1.00	3,657.00
				<b>Bid Item Totals:</b>	<b>48,150.50</b>
<b>Bid Item:</b>	<b>16 Electrical</b>				
	Electrical Sub		LOT	1.00	11,000.00
				<b>Bid Item Totals:</b>	<b>11,000.00</b>
<b>Bid Item:</b>	<b>18 Rental Equipment</b>				
	Misc Tools & Equipment		LOT	1.00	2,438.00
				<b>Bid Item Totals:</b>	<b>2,438.00</b>
<b>Bid Item:</b>	<b>50 Engineering/Record Drawing</b>				
	Engineering		LOT	1.00	6,000.00
				<b>Bid Item Totals:</b>	<b>6,000.00</b>
				<b>Grand Totals:</b>	<b>81,588.93</b>

**10D**

**WORK AUTHORIZATION 133**NO. GT-151048

Pursuant to the provisions contained in the "Contract for Professional Engineering Consulting and Design-Build Services on a Continuing Contract Basis " between the CORAL SPRINGS IMPROVEMENT DISTRICT, hereinafter referred to as "OWNER", and Globaltech, Inc., hereinafter referred to as "FIRM", dated July 1, 2012 (hereinafter referred to as "AGREEMENT"), this Work Authorization, executed this \_\_\_\_ day of \_\_\_\_\_ 2018, authorizes the FIRM to provide services under the terms and conditions set forth herein and in the AGREEMENT, which is incorporated herein by reference as though set forth in full.

The OWNER desires design-build services related to the Facility-wide Arc Flash and Protective Device Study, hereinafter referred to as the "Specific Project".

**Section 1 – Terms**

The FIRM shall be defined as an individual, corporation or contractor having a direct contract with the OWNER or with any other subcontractor in the performance of a part of the work contracted for under the terms of this Work Authorization with the OWNER.

**Section 2 – Scope of Work**

The FIRM will provide the following services in accordance with Sections 1 and 2 of the AGREEMENT:

OWNER wishes to have a Short Circuit Coordination Study, and an Arc Flash study performed for the Wastewater Treatment Plant, Water Treatment Plant, Plant Administrative Building, Plant Maintenance Building, and four offsite wells with independent 480 VAC electrical service.



## **Background**

Currently, no study has been performed which calculates the degree of arc flash hazard for CSID's electrical equipment. Nor, has any electrical equipment has been labeled for arc flash hazard. The OWNER intends to be compliant with all NFPA 70, NFPA 70E, and OSHA regulations regarding electrical equipment at the aforementioned facilities. Having an arc flash study performed and labels printed are two very important steps towards compliance.

## **Scope**

The work generally consists of project management of a coordination and arc flash study. The work will consist of:

### **Task 1 – Project Coordination/Review**

The FIRM will coordinate with the OWNER via site visits and review meetings. The following site and review meetings are anticipated:

- Site meeting(s) to discuss scope of study and deliverables with OWNER. Site visit with potential sub consultants
- Select sub consultant and attend required site visits with sub consultant for duration of study.
- Meet with OWNER to review proposed schedule
- Meet with OWNER to review draft reports and single line diagrams.

### **Task 2 – Engineering Services**

The following engineering services are proposed by the FIRM:

- Choose sub consultant to perform study.
- Review, administer, and track deliverables and submittals from subconsultant.
- Arc Flash and Protective Device Study:

- Visit site(s) for the purpose of gathering and verifying equipment locations, ratings, protective device settings, wire sizes, lengths, etc. as indicated on record drawings.
- Electrical system models shall be prepared and complete short-circuit and arc flash analyses shall be completed in accordance with IEEE Std. 1584 and NFPA 70E for the electrical system equipment, required by Std. 1584, to be labeled. This shall include motor control centers, VFDs, switchboards, circuit breakers, ATs, panelboards, control panels, disconnect switches, etc.
- Following short-circuit and arc flash calculations, the adequacy of existing equipment ratings shall be verified. Recommendations for corrective actions, where necessary, will be made.
- Perform protective device coordination analyses and provide recommended settings for the protective devices.
- Arc flash warning labels shall be prepared for individual electrical equipment. Labels to include: calculated incident energy, hazard risk category, arc flash boundary, and personal protective equipment (PPE) required. Labels shall be applied to the equipment.
- Electrical Facilities Condition Assessment:
  - Perform a Condition Assessment analyses of the existing electrical system equipment. Analysis is limited to electrical system components that are accessible and above ground.
  - Prepare and deliver a technical memorandum with recommendations for renewal and replacement of electrical equipment with budgetary replacement cost estimates.
- Electrical System Vulnerability assessment:
  - Perform an Electrical System Vulnerability Assessment to identify potential single point electrical failures that would be

critical to plant operations and provide recommendations for improvements to increase reliability.

- Prepare and deliver a technical memorandum that discusses the findings and proposes recommended solutions with budgetary replacement costs estimates.
- The FIRM shall provide scheduling of engineering services.
- Schedule and conduct meetings, inspections, and testing with OWNER's staff
- Attend site meetings

### **Task 3 – Construction of Improvements**

THERE IS NO CONSTRUCTION PROVIDED UNDER THIS WA

### **Assumptions**

Assumptions for the project are as follows:

- OWNER shall provide access to equipment and structures to the FIRM and representatives of the FIRM when required.
- OWNER shall provide intervals of time where existing equipment can be taken out of service for replacement.
- FIRM shall use OWNER dumpsters for construction debris.
- No FDEP construction permit is required to replace the VFDs.
- No building department permit is assumed. Should a building department permit is required, OWNER shall pay permitting fee.
- No PLC or HMI programming is anticipated.

### **Section 3 – Location**

The services to be performed by the FIRM shall be on the following site or sites:

**Coral Springs Improvement District:**

**Wastewater Treatment Plant  
Water Treatment Plant  
Plant Admin Building  
Plant Maintenance Building  
Raw Water Wells #4, #5, #6, and #7**

**Section 4 – Project Reference**

The OWNER desired services to be performed by the FIRM shall be referred to as the Facility-wide Arc Flash and Protective Device Study.

**Section 5 – Deliverables**

The FIRM will provide the following Deliverables to OWNER:

- Four (4) copies of Arc Flash and Short-circuit coordination study report with updated single line drawings,
- Four (4) CDs with electronic copies of the report and single line drawings, and copies of all files used to build models, and perform calculations and analyses
- Arc Flash hazard labels; to be applied by the FIRM.
- Technical memorandum based on the Electrical Facilities Condition Assessment containing recommendations for renewal and replacement of certain electrical equipment. Technical memorandum to contain budgetary replacement costs for recommended remediation.
- Technical memorandum based on the Electrical Facilities Vulnerability Assessment, identifying single point electrical failures critical to plant operations, and provide recommendations for improvements to increase reliability.

**Section 6 - Time of Performance**

Project will commence after execution of this Work Authorization and a Notice to Proceed is issued by OWNER. The FIRM and OWNER agree to the following schedule:

Task	Time Elapsed to Subtask Completion
Notice to Proceed (NTP)	0 Days
Draft Arc Flash Study Report	60 Days after issuance of NTP
Draft Condition Assessment	90 Days following issuance of NTP
Draft Vulnerability Assessment	90 Days following issuance of NTP
Final Reports	120 days after issuance of NTP

**Section 7 - Method and Amount of Compensation**

1. The FIRM shall be paid by the OWNER in accordance with the Florida’s Prompt Payment Act Florida Statute 218.70-79 and in accordance with the payment method as set forth in Section 6 of the AGREEMENT. The calculations shall begin using the date the invoice was received.
2. Total job price: **\$89,145**. No allowance is included in the proposed fee.
3. The fee for the above scope of services is based on a Lump Sum (LS) agreement. The LS is based on methods and assumptions presented in the scope of services. The LS shall not be greater than the stated amount unless there is an approved increase in the scope of services.
4. A Budget Summary for the above LS is provided in **Attachment A**.

**Section 8 – Responsibilities**

The FIRM shall, under no circumstance, look to the OWNER to provide any labor or equipment for the FIRM. The FIRM shall provide all of the labor and equipment necessary to perform the job or services contracted for at the expense of the FIRM. Property of any kind that may be on the premises, which are the site of the performance of this contract, during the performance of this Work Authorization, shall be at the sole risk of the FIRM.

**8.1** The OWNER hereby designates Tim Martin and Pedro Vasquez as the OWNER's representatives.

**8.2** In addition to applicable provisions of Section 2 of the AGREEMENT, the OWNER will:

- Provide copies of existing drawings and equipment cut sheets if requested by FIRM
- Provide assistance accessing electrical equipment.

The FIRM acknowledges and understands that it is an independent contractor in its relationship with the OWNER. The FIRM hereby designates Nico Shaner as the FIRM's representative.

### **Section 9 – Insurance**

The FIRM shall provide certificate of insurance to the OWNER setting forth the type and amount of insurance carried by the FIRM and conforming to the minimum requirements set forth in the AGREEMENT.

### **Section 10 – Level of Service**

The OWNER shall have the right to terminate said Agreement by giving the FIRM thirty (30) days written notice if the service that is being provided is not maintained at levels necessary to provide the required service. The OWNER will determine in its sole judgment what constitutes a satisfactory level of service.

### **Section 11 – Indemnification**

The Firm shall indemnify and hold harmless the Owner and its officers and employees as set forth in Section 11 of the Agreement.

IN WITNESS WHEREOF, this Work Authorization, consisting of eight (8) pages and Attachment A has been caused fully executed on behalf of the FIRM by its duly authorized officer, and the OWNER has the same to be duly name and in its behalf, effective as of the date herein above written.

(SEAL)

**CORAL SPRINGS IMPROVEMENT DISTRICT**

ATTEST:

\_\_\_\_\_  
President

\_\_\_\_\_  
Printed name of Witness

\_\_\_\_\_  
Printed name

\_\_\_\_\_  
Date

Approved as to form and legality

\_\_\_\_\_  
Printed name of Witness

\_\_\_\_\_  
District Counsel

\_\_\_\_\_  
Printed name of Witness

State of Florida  
County of Palm Beach

**ENGINEER**

\_\_\_\_\_  
Company – Globaltech, Inc.

The foregoing instrument was acknowledged before me on this

\_\_\_ day of \_\_\_\_\_, 2018 by

\_\_\_\_\_  
Signature

\_\_\_\_\_  
who is personally known to me OR produced \_\_\_\_\_ as identification.

Troy L. Lyn, P.E. / Vice President  
Name and title (typed or printed)

January 16, 2018  
Date

\_\_\_\_\_  
Signature of Notary

# **Attachment A**

## **Budget Summary**



## ATTACHMENT A

*Engineering Budget - Facilit-wide Arc Flash and Protective Device Study*

### Engineering Budget Summary

Task	Task Description	Officer	E6	E4	CADD	Adm 3	Adm 1	Total Labor	Expense/ Subconsul. Fee	Expense/ Subconsul.
		\$210.00	\$175.00	\$150.00	\$85.00	\$75.00	\$50.00			
1	Project Management and Subcontract Coordination									
	Project Management		8	8		2				
	Subcontractor selection and coordination		4	16		0				
	Site Visits		1	18		4				
	<b>Subtotal Task 1</b>	0	13	42	0	6	0	\$ 9,025.00		
2	Engineering Services								\$ 68,500.00	SEC
	Draft Report and Tech Memo Submittals		4	16		4				
	<b>Subtotal Task 2</b>	0	4	16	0	4	0	\$ 3,400.00		
	Labor Subtotal Hours	0	17	58	0	10	0			
	Labor Subtotal	\$0	\$2,975	\$8,700	\$0	\$750	\$0	\$12,425		
	<b>Labor Total</b>							\$ 12,425.00		
	Subconsultant Labor Total								\$ 68,500.00	
	Subconsultant Multiplier								1.12	
	<b>Subcontract Total</b>								\$ 76,720.00	
	<b>PROJECT TOTAL</b>								\$ 89,145.00	

## **Eleventh Order of Business**

**11A.**

Prepared by and return to:  
 Terry E. Lewis, Esquire  
 Lewis, Longman & Walker, P.A.  
 515 North Flagler Drive, Suite 1500  
 West Palm Beach, Florida 33401

**CORAL SPRINGS IMPROVEMENT DISTRICT  
 COST RECOVERY AGREEMENT**

This agreement for payment of full cost recovery of Coral Springs Improvement District’s (the “District”) services relating to the design, permitting or approval of water, sewer or storm water management services or facilities is entered into between \_\_\_\_\_, (the “Owner”), whose business address is \_\_\_\_\_ or the Owner’s agent (the “Agent”) whose business address is \_\_\_\_\_ and the District whose address is 10300 N.W. 11<sup>th</sup> Manor, Coral Springs, Florida, 33701 the \_\_\_\_\_ day of \_\_\_\_\_, 2018.

Owner or Owner's Agent (“Applicant”) agree to pay the Coral Springs Improvement District all engineer’s fees, CSID staff administrative costs, all reimbursable costs and consulting fees incurred as a result of pre-design or pre-application consultations, review and processing of applications for land development, utilization of District right-of-way, and inspection of improvements even if an application is not formally submitted, approved by the District or constructed by the Applicant. Reimbursable costs include without limitation the costs of retaining engineering professional and technical consultant services and any staff administrative services necessary to perform functions related to review and processing of an application and inspection of the work.

An Applicant for any of the services or Coral Springs Improvement District authorizations described in this agreement agrees to submit a deposit or deposits to the Coral Springs Improvement District at such times as requested by the Manager of the District or the Manager’s designee. If the Applicant’s request is for services or a permit related to surface water management (SWM) or use of a District right-of-way (ROW), the deposit shall be \$5,000. For a variance from any District policy, (such as drainage permit renewal and alterations) the deposit shall be \$10,000 and for water or sewer permits, connections or related matters, \$4,000 each. The District will charge its reimbursable costs to the Applicant on a monthly basis and report such charges to the Applicant.

The District shall deliver periodic statements to the Applicant showing the reimbursable costs incurred by the District. Said statements shall show how much of the deposit is used to pay invoiced monthly costs, how much of the deposit remains and how much the Applicant must pay to the District if anything. With the monthly invoice the District shall supply the Applicant with documentation supporting the amounts charged against the Applicant's deposit and /or for which the District is demanding payment. Failure of the Applicant to object to an invoice, its content and/or its supporting documentation in writing

within thirty (30) days of Applicant's receipt of said invoice shall be deemed a conclusive waiver of such objection.

In the event the Applicant timely objects to an invoice and the District incurs additional costs in review, researching, and responding to said objection, the District will charge said additional costs against the deposit, or, if there is insufficient deposit to pay said additional costs the Applicant shall pay said costs to the District within thirty (30) days of the District's direction to do so. Provided however, that the District will not charge such additional costs against the deposit of Applicant if the objection has substantive merit in that the invoice charges were incorrect or inaccurate.

In the event the deposit falls below 25% of the original amount of the deposit or is expected to do so within thirty (30) days, the Applicant shall within fifteen (15) days of notice by the District, replenish the deposit to its original amount. Any amounts not paid by the Applicant shall accrue interest at the rate of 1% per month until fully paid.

In the event any approval is appealed, additional amounts shall be required to be paid to the District by the Applicant and payment thereof shall be a condition precedent to the processing of such appeal.

CSID staff shall review and process the application in accordance with this agreement and applicable laws, regulations ordinances, standards and policies. This agreement applies to subsequent applications related to the project.

Prior to completion of processing for any phase of the project any and all outstanding amounts due pursuant to this agreement shall be paid.

The undersigned Owner/Agent represents that he/she is the sole Owner(s) or Owner's Agent the subject property. If Applicant is an Agent of Owner, Applicant warrants that he is a duly authorized agent of the owner with full authority to execute this agreement. All Applicants agree to be jointly and severally liable for payment of all fees and costs referenced above. Applicant agrees to notify the District in writing prior to any change in ownership and submit a written assumption of the obligations under this agreement signed by the new owner and or authorized agent.

Delinquent amounts shall constitute a lien on the subject property and the owner consents to recordation of notice of lien and or copy of this agreement against the subject property with respect to any amounts which are delinquent.

This agreement shall be binding on the assigns and successor in interest to both parties. Neither party may assign their obligations under this agreement without the written consent of the other.

In witness whereof the parties hereto have caused their duly authorized representatives to execute this agreement.

Name of Property Owner \_\_\_\_\_

Signature of Property Owner \_\_\_\_\_

Dated: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address: \_\_\_\_\_

Signature of applicant (if not owner) \_\_\_\_\_ Dated: \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF BROWARD

On this, the \_\_\_\_ day of \_\_\_\_\_, 2017, before me, the undersigned Notary Public of the State of Florida, the foregoing instrument was acknowledged by \_\_\_\_\_ (name of District representative), \_\_\_\_\_ (title), of Coral Springs Improvement District, a political subdivision.

WITNESS my hand  
and official seal.

\_\_\_\_\_  
Name of Notary Public (print, stamp or type  
as commissioned)

Personally known to me, or  
Produced identification:

\_\_\_\_\_  
(type of identification produced)

If this agreement is signed on behalf of a corporation, limited liability company, limited partnership, then an officer, managing member, or general partner must sign the personal guarantee below

The undersigned warrants that he/she is the \_\_\_\_\_[majority shareholder, managing member, general partner] of \_\_\_\_\_(owner). For good and valuable consideration the undersigned absolutely and unconditionally guarantees the timely performance of, promises to perform the obligations of and guarantees to make the payments required to be made by \_\_\_\_\_ [name of entity] (collectively indebtedness) as set forth hereinabove. This guarantee shall take effect upon the date first written above and continue in full force until all indebtedness shall be fully paid and satisfied. The undersigned waives any right to require the District to make any presentment, protest, demand or notice of any kind including notice of change of any terms of the indebtedness, default by the owner, any action or non-action taken by the owner, or the creation of new or additional indebtedness, proceed against any person including the owner before proceeding against the undersigned, proceed against any collateral for the indebtedness apply any payments or proceeds received against the indebtedness in any order and or pursue any remedy or course of action in the District's power whatsoever. the undersigned agrees to any modification or change in the terms of indebtedness whatsoever.

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF BROWARD

On this, the \_\_\_\_ day of \_\_\_\_\_, 2017, before me, the undersigned Notary Public of the State of Florida, the foregoing instrument was acknowledged by \_\_\_\_\_ (name of District representative), \_\_\_\_\_ (title), of Coral Springs Improvement District, a political subdivision.

WITNESS my hand  
and official seal.

\_\_\_\_\_  
Name of Notary Public (print, stamp or type  
as commissioned)

Personally known to me, or  
Produced identification:

\_\_\_\_\_  
(type of identification produced)

CORAL SPRINGS IMPROVEMENT DISTRICT

By: \_\_\_\_\_  
District Manager

Printed Name: \_\_\_\_\_

Dated: \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF BROWARD

On this, the \_\_\_\_ day of \_\_\_\_\_, 2017, before me, the undersigned Notary Public of the State of Florida, the foregoing instrument was acknowledged by \_\_\_\_\_ (name of District representative), \_\_\_\_\_ (title), of Coral Springs Improvement District, a political subdivision.

WITNESS my hand  
and official seal.

\_\_\_\_\_  
Name of Notary Public (print, stamp or type  
as commissioned)

Personally known to me, or  
Produced identification:

\_\_\_\_\_  
(type of identification produced)



APPROVED AS TO FORM:

CORAL SPRINGS IMPROVEMENT DISTRICT

By: \_\_\_\_\_  
Terry E. Lewis, Esquire

Dated: \_\_\_\_\_

District Use / records only

Name of Project \_\_\_\_\_

Name of Applicant \_\_\_\_\_

Property Owner \_\_\_\_\_

Project address \_\_\_\_\_

Type of application (circle all that apply) SWM Permit, ROW, Variance, Water, Sewer Fee  
Deposit (SWM -\$5,000; ROW - \$5,000; Variance - \$10,000; Water - \$4,000; Sewer \$4,000)

Fee Received \$ \_\_\_\_\_

Member Receiving \_\_\_\_\_

Date Received \_\_\_\_\_

District's Project File Number.

Upon final payment of all costs of District services, any deposit funds remaining shall be  
returned within thirty (30) days to:

\_\_\_\_\_  
Name

Address: \_\_\_\_\_

**11B.**

**Globaltech, Inc.**  
**CSID Engineer's Report**  
**January 22, 2018**

**PROJECTS UNDER CONTRACT**

**WA #118 – Margate Interconnect – In progress**

- Final Design delivered 3/27/17.
- Tie-in (Coral Springs side) performed 11/01
- Submittal to Health Department for clearance – 11/28.
- Tie-in to Margate system – scheduled to occur 1/16/18.
- Site restoration and closeout to follow.

**WA #123 – Canal Sites 6 – 12 Assessment – Closeout**

- Presentation to Board – 1/22/18.

**WA #124 – Effluent Pump Station Electrical Improvements – In Progress**

- Authorization approved by Board – 5/15/17
- Final design submitted for review week of 8/21/17.
- Construction began week of 10/10/17 and should be complete in January 2018.
- Pump 405 scheduled 1/15 with commissioning scheduled 1/18/18.
- Punch list, record drawings and O&M manuals to follow.

**WA #126 – Well 4R Redevelopment - Closeout**

- Work complete.
- Contract resolution - on January Board.

**WA #127 – Plant F Return Activated Sludge Valve Replacement - Closeout**

- Mechanical work completed 10/04/17 – new valve operational.
- Waiting on sod – planned for January 2018

**WA #128 – Sodium Hypochlorite Tank 1 & 3 Replacement – In Progress**

- Authorization approved by Board – 10/23/17
- Shop drawings submitted to CSID – 1/11/18
- Tanks ordered 1/18/18

**WA #129 - Fluoride System Replacement – In Progress**

- Authorization approved by Board – 10/23/17
- Grant agreement approved
- Project kick off meeting conducted 1/10/18

**WA #130 – WWTP Plant D Assessment – In Progress**

- Authorization approved by Board – 12/18/17
- Initial inspection conducted after cleaning on 12/22/17
- Issued operational advisory for Plant C on 12/27/18
- Conducting slab cores and concrete tension testing in January
- Final Report – February 2018

**Globaltech, Inc.  
CSID Engineer's Report  
January 22, 2018**

**PROJECTS UNDER DEVELOPMENT**

**WA #131- HSP 7 Modifications – on January Board**

**WA #132 – PW No. 6 - VFD Installation – on January Board**

**WA #133 - Facility Arc-Flash Study – on January Board**

**WA #13X – PW No. 9 – Redevelopment – on February Board**

**WA #13X – DIW 24-inch Valve Replacement – on February Board**

**WA #13X – DIW Buried Valve Replacement - on February Board**

**WA #13X – High Service Pump and Motor Replacement – on February Board**

**WA #13X - DIW Monitor Well Replacement – under development**

- Reviewed specifications and drilling process with staff 12/13/18
- Developing design and costs for well head
- Submitting package to bidders by 12/18
- Submitted Permit application to FDEP 11/15/17
- On February Agenda

**11C**





## January Report to the Board of Directors for the Water Plant

### Report Includes Updates through 1/10/2018

#### **Concentrate valve replacement**

This project is complete and we are now operating at 85% recovery with the new larger valves. We made the final necessary adjustments and turned the pretreatment acid off on 12/21/17. The system seems to be accepting this change well so far. We will continue to monitor the membranes' performance closely.

#### **Train feed motor bearings**

We obtained three quotes to replace the bearings on our trains' feed motors. Condo Electric came in the lowest at \$3,995. They refurbished the motor from train 1 and then installed it on train 3. It is working well and the noise reduction is significant. We have now turned over the motor they removed from train 3 to be refurbished and once complete they will install it on train 2. The motor that is removed from train 2 will serve as a spare after we replace the bearings on it as well.

#### **Fluoridation system upgrade** (Grant)

The Florida Dental Health Program has offered us a grant in the amount of \$205,000 to upgrade our fluoridation system. This is the oldest chemical feed system at the water plant and is in need of replacing. The grant contract was fully executed on 12/21/2017. We have our kickoff meeting scheduled for 1/10 and Globaltech will begin placing orders for equipment etc. after that.

#### **Hypochlorite tank replacements**

A work authorization, presented by Globaltech, to replace our two older hypochlorite tanks was approved at the October meeting. We are still waiting for drawings from Globaltech to review which was supposed to happen by 12/5. Once the drawings are approved Globaltech will order the tanks which have a three month lead time. Globaltech's schedule states that the tanks and all necessary fittings will be here by 3/26.

#### **4-log virus inactivation permanent certification**

We have been operating under a provisional 4-log virus inactivation approval since 11/1/2016. Due to our performance over the last 12 months we have earned a permanent certification as long as we continue to maintain the required parameter ranges for 4-log treatment. We were presented with this certification on 1/8/2018 by the Broward County Health Department.

## **Girl Scouts tour of the water plant**

On 1/8 we had a visit from troop #10027 from the Girl Scouts of South East Florida (ages 8-10). They went on a tour of the water plant and seemed very impressed. There was good feedback from the parents and we believe there will be future interest for tours from the community after they spread the word about our facility.

## **Well pump/motor spares**

At the June 2013 meeting the Board was presented with two letters (one from Ken, and one from Ed) describing the process that was applied to selecting a pump and motor combination for the wells that met the District's needs. Globaltech evaluated a number of pump manufacturers and decided that SEI motors and Hydroflow pumps best fit our system's needs. Atlantic Environmental Systems Inc. is the sole supplier of these pumps and motors in our area. In an effort to standardize the equipment in our wellfield and be able to stock spares we are asking for your approval to purchase one 50hp pump/motor combo to replace the spare that Globaltech will be installing in well 9 after the rehab process, and one 40 hp pump/motor combo to serve as a spare for wells 1-3. These three wells perform great with a 40hp motor and there is no need, at this time, to consider increasing the size of their equipment. We do not currently have a spare in stock for these three wells. The total cost for these two pumps and two motors is \$14,215 delivered. This purchase is budgeted for.

## **Projects with Globaltech**

- Hypochlorite tank replacement – WA 128 approved in October. Underway
- Fluoridation system upgrade- WA 129 approved in November. Underway
- High service pump #7 flushing line- WA presented for approval at the January meeting
- Adding a VFD to well 6 –WA presented for approval at the January meeting
- Rehabilitation of well 9 – WA to be presented at the February meeting
- Replacement of high service pump #2- WA to be presented at the February meeting
- Storage tank influent corrections- WA to be presented at a to be determined date



Coral Springs Improvement District  
Wastewater Department Report  
January 2018 Board Meeting

## Ongoing Projects

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

### **WA# 124 – Effluent Pump Station Electrical Improvements**

- Deep Well Pumps 403 and 404 Electrical Upgrades have been completed. Deep Well Pump 405 Electrical Upgrades started on January 9, 2018. Startup of Deep Well Pump 405 is tentatively scheduled for Wednesday January 17, 2018.

### **WA # 127 – Plant F Return Activated Sludge (RAS) Valve Replacement**

- The new RAS valve was replaced and is working well. The sod installation is pending, after which, this project will be closed.

### **WA # 130 – Plant D Damage Assessment**

- Globatech and staff did a plant inspection on December 22, 2017. Staff provided Plant D Diagrams, Plant D Contract Documents and Plant D Operations and Maintenance Manuals to Globaltech to help with the report. Staff is awaiting the draft report.

## Operations

Monitoring Well 4 Work Authorization is scheduled to be presented to the Board in February 2018.

Staff members Tim Martin and Fazal Hosein will be attending the Annual Florida Rural Water Association Focus on Change Seminar in Pompano Beach on January 24, 2018.



## Coral Springs Improvement District

Drainage Report January 22, 2018

Board of Supervisors Meeting

### Flood Control Facilities:

Pump Station #1 East pump is near completion of being converted to a water lube design. Sandblasting and coating is scheduled for the week of Jan. 8<sup>th</sup>. Re-installation of this pump is expected the week of Jan. 15<sup>th</sup>. Immediately following this, pump # 2 at the east station will be pulled for conversion to a water lube system. The estimate for completion of the second pump is 30 days.

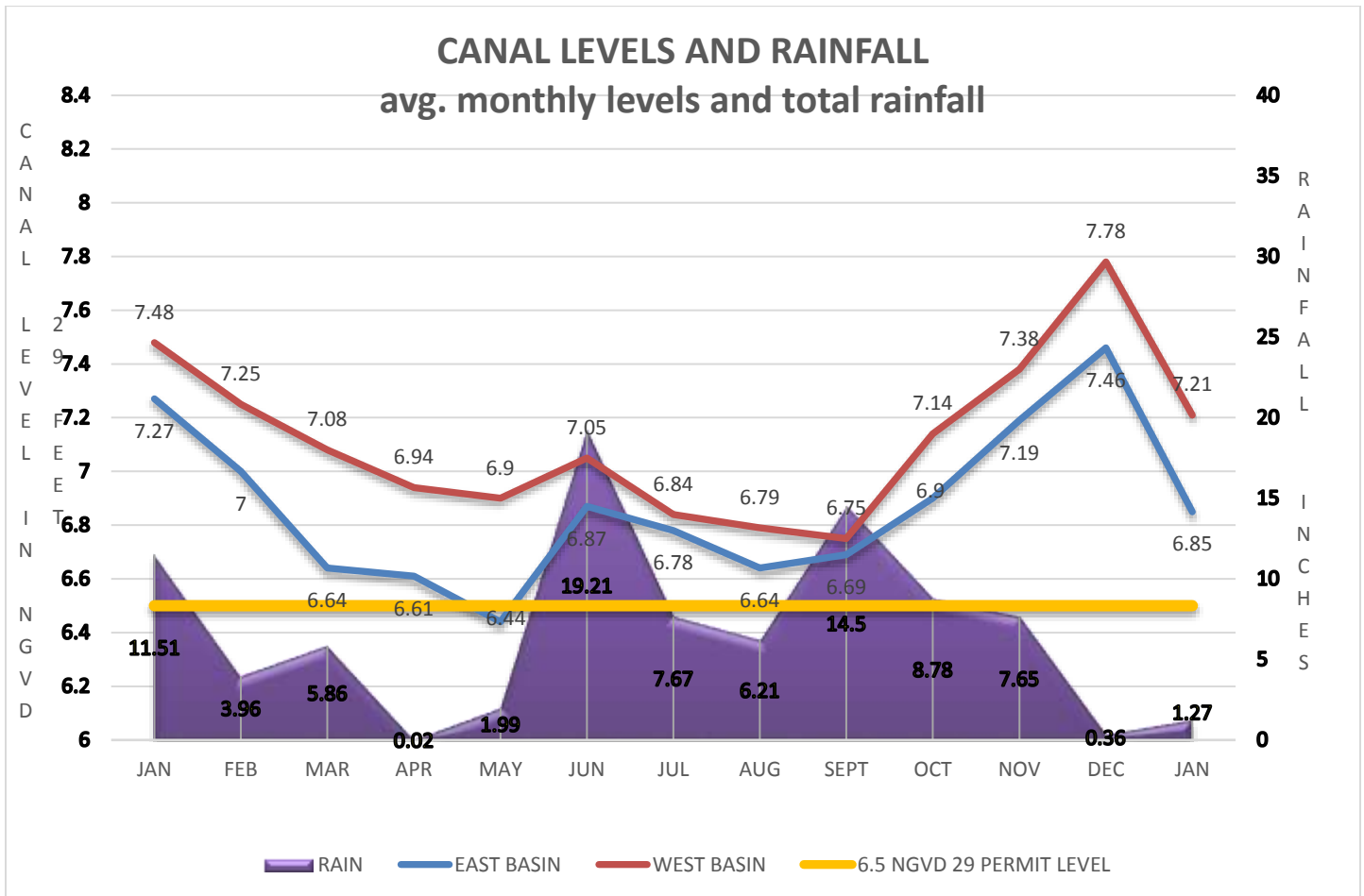
### Aquatic Herbicide Applications:

Field crews have made an herbicide application for eelgrass and hygrophila within Lake Coral Springs and The Isles. Generally aquatic plant growth throughout the District is slow this time of year.

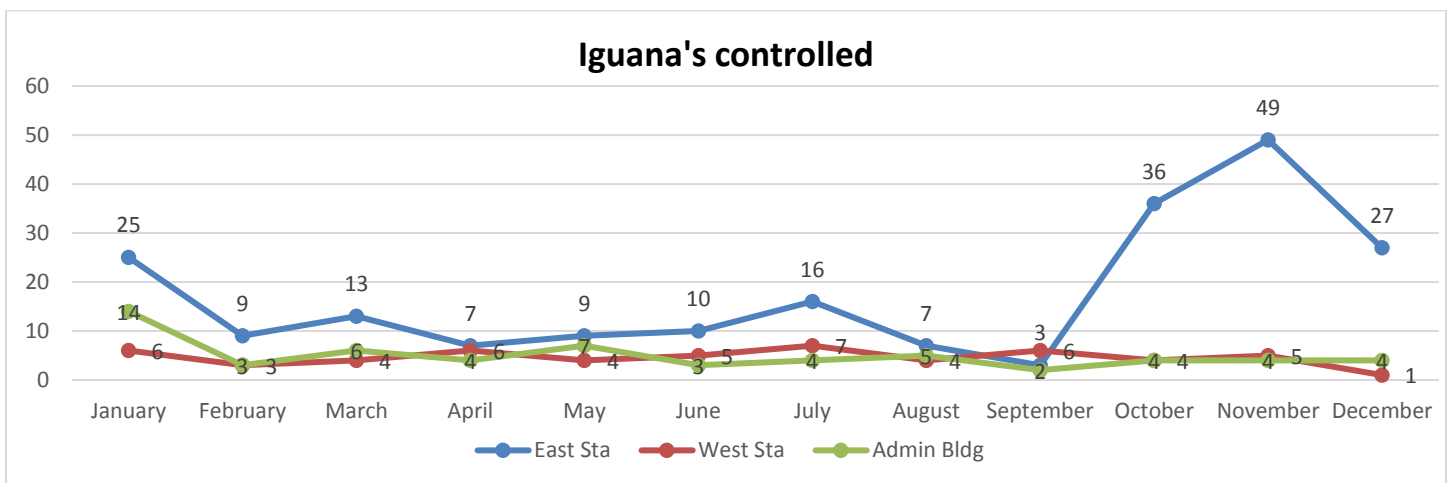
### Flood Control

Canal levels are approx. 6'8" for the East basin and 7'2" for the West basin.

Rainfall recorded is 1.27" for the month so far.



Iguana Management: January 2017 through December 2017





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

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## Water Distribution and Wastewater Collection

### Department Report

#### 1-22-17 board Meeting

- There were 10 water breaks in the month of December, a record low in my collected data. This reduction in water breaks, in no doubt, due to our commitment in water service replacement efforts.
- AP Engineering will be complete with Ramblewood subdivision by the time of this meeting. Phase Two of the project might be under way as well.
- The field Department has begun cloud based maintenance operations, utilizing applications on smart Tablets to Map, Document and complete maintenance projects. The current project is Valve Operation. This service is made possible by our GIS system.
- The Margate/CSID interconnect projects main construction is mostly complete. The Remaining Margate section is scheduled for completion. Site restoration efforts on the CSID side have begun.
- We have been outfitting the new cargo trailer with the essential elements needed to carry out its role as an emergency repair operation vehicle. Photos of this will be included when we are complete. This may or may not be before this meeting.