

**Coral Springs  
Improvement District**

**Agenda**

**January 28, 2019**



## Coral Springs Improvement District

January 21, 2019

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 28, 2019 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 17, 2018 Meeting
3. Audience Comments
4. Acceptance of Financial Audit for Fiscal Year 2018 – Marc Grace
5. Approval of Financial Statements for December 2018
6. Consideration of Amendment #1 to Work Authorization #146 Related to Fiscal Year 2017-2018 Ground Storage Tank Repair and Improvements for Reimbursement of \$4,547
7. Consideration of Lift Station #2 and #5 Repairs by TRIO for a Total Cost of \$260,232.50, Piggybacking Off Broward County Contract
8. Consideration of the Purchase of Sodium Hypochlorite from Allied Universal Corporation Piggybacking Off the City of Ft. Lauderdale Contract
9. Staff Reports
  - A. Manager – Ken Cassel
  - B. Engineer – Rick Olson
  - C. Department Reports
    - Operations – Dan Daly
      - Utility Billing Work Orders
    - Utilities Update (David McIntosh)
    - Water – Joe Stephens (Report Included)
    - Wastewater – Mark Nealon (Report Included)
    - Stormwater – Shawn Frankenhauser (Report Included)
    - Field – Curt Dwiggin (Report Included)
    - Maintenance Report – Pedro Vasquez (Report Included)
    - Human Resources – Jan Zilmer
    - Motion to Accept Department Reports
  - D. Attorney
    - Consideration of Lewis, Longman and Walker Proposed Fee Increase
10. Supervisors' Requests
11. Adjournment



## Coral Springs Improvement District

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

Sincerely,

A handwritten signature in black ink that reads "Kenneth Cassel". The signature is written in a cursive style.

Kenneth Cassel/sd  
District Manager

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

## **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 17, 2018 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
Seth Behn	District Counsel
Dan Daly	Director of Operations
David McIntosh	Director of Utilities
Jan Zilmer	Human Resources (Via Telephone)
Marta Rubio	District Accountant
Rick Olson	District Engineer
Curt Dwiggin	Field Department
Pedro Vasquez	Maintenance Department
Mark Nealon	Wastewater Department
Joe Stephens	Water Department
Shawn Frankenhauser	Stormwater Department
Sandra Demarco	Inframark, LLC

*The following is a summary of the minutes and actions taken during the December 17, 2018 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 26, 2018 Meetings**

Each Board member received a copy of the November 26, 2018 meeting and Dr. Shank requested any corrections, additions or deletions.

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

On MOTION by Mr. Cavish seconded by Mr. Holland with all in a favor, the minutes of the November 26, 2018 meeting were approved.

December 17, 2018

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 2018**

The Board reviewed the financial statements for November 2018.

On MOTION by Mr. Holland seconded by Mr. St. Cavish with all in favor the financials for November 2018 were approved.

**FIFTH ORDER OF BUSINESS**

**Consideration of Truck Purchase for the Field Department (Tabled Item)**

Mr. Dwiggins reported the contract for the truck is \$32,126.55 and it includes shipping. If they are within 300 miles they will drive the truck, if they are further than 300 miles they will ship the truck at their expense.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the purchase of a truck for the Field Department at a total cost of \$32,126.55 was approved.

**SIXTH ORDER OF BUSINESS**

**Consideration of Purchase of Cartridge Filters from Waco Filter Corporation Piggybacking Off of Palm Beach County**

The contract is good for a period of 12 months.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the purchase of cartridge filters from Waco Filter Corporation, piggybacking off of Palm Beach County, was approved.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Work Authorizations**

**A. Work Authorization #153, Hurricane Hardening Condition Assessment of Pump Stations #1 and #2 for a Total Cost of \$28,180**

Mr. Olson reviewed the work associated with Work Authorization #153.

On MOTION by Mr. Holland seconded by Mr. St. Cavish with all in favor Work Authorization #153 was approved for a total cost of \$28,180.

**B. Work Authorization #156 for Production Well #8 Re-Development for a Total Cost of \$76,704**

Mr. Stephens reviewed the work associated with Work Authorization #156.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor Work Authorization #156 was approved for a total cost of \$76,704.

**EIGHTH ORDER OF BUSINESS** **Consideration of Election Policy**

The Board reviewed the revised election policy. Mr. St. Cavish requested *both* be changed to *all* under #2 of the second page of the policy.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor the election policy was approved as amended.

**NINTH ORDER OF BUSINESS** **Staff Reports**

**A. Manager – Ken Cassel**

- **Consideration of Engaging Lewis, Longman and Walker for Legislative Representation**

Mr. Cassel stated Lewis, Longman and Walker provided a proposal for legislative representation at a cost of \$5,000 per month during the legislative season.

On MOTION by Mr. St. Cavish seconded by Mr. Holland with all in favor engaging Lewis, Longman, and Walker for Legislative Representation at a monthly fee of \$5,000 was approved.

Mr. Cassel reported there is a resident in Eagle Trace who submitted plans to extend the garage. Mr. Hanks is reviewing the plans to ensure it does not affect the District’s surface water management.

Dr. Shank suggested they install pavers to help with the impervious area.

**B. Engineer – Rick Olson**

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

- Mr. Olson discussed changing from a piping project to a pump replacement project.
- The pump ordered was cancelled because it was the wrong one. The correct pump is expected to be delivered in either March or April 2019. It will be installed before June 1, 2019.

December 17, 2018

Coral Springs Improvement District

**C. Department Reports**

- **Operations – Dan Daly**

- **Utility Billing Work Orders**

This item is for informational purposes. Mr. Daly also reported the following:

- He received a call from a resident complaining about noise during testing with FDEP.
- He suggested the District pay bonds off early so funds can be utilized elsewhere.

- **Utilities Update (David McIntosh)**

Mr. McIntosh reported Mr. Martin resigned and Mr. Nealon is now the Head of the Wastewater Department. He provided an update on FEMA. The local representative reviewed the District's documents and submitted them to the State. The State has a third party reviewing the documents and staff is working with them on follow up questions.

- **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 – Mark Nealon (Report Included)**

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

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

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

- **Field – Curt Dwiggin (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 – Pedro Vasquez (Report Included)**

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

- **Human Resources – Jan Zilmer**

Mr. Zilmer reported final payroll is next week. The Holiday Party is Friday, December 21, 2018.



• **Motion to Accept Department Reports**

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

**D. Attorney**

Mr. Behn reported the following:

- School Board site inspection is scheduled for next week.
- Reading of local legislative bills is scheduled for December 18, 2018.

**TENTH ORDER OF BUSINESS**

**Supervisors' Requests**

Mr. St. Cavish asked for an update regarding the West Glen HOA. Dr. Shank responded the HOA provided a list of demands. The District will plant the trees and install the sign.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

There being no further business,

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

\_\_\_\_\_  
Kenneth Cassel  
Assistant Secretary

\_\_\_\_\_  
Martin Shank  
President

## **Fourth Order of Business**

January 11, 2019

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

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of Coral Springs Improvement District (the "District") for the year ended September 30, 2018. Professional standards require that we provide you with information about our responsibilities under the generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated May 4, 2018. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018, except for the implementation of GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the District's financial statements was as follows:

Depreciation of capital assets - Depreciation is provided on a straight-line basis over the respective estimated useful lives ranging from 5 to 40 years. The District has informed us they used all relevant facts available to them at the time of acquisition to make the best judgments about the depreciation methods and estimated useful lives of capital assets.

Net OPEB obligation - In Florida, state statutes require that the employer make health insurance coverage available to retirees at the employer's group rate. This creates an implicit cost arising as a result of the blended rate premium since retiree health care costs, on average, are higher than those of active employee healthcare costs. The District obtained an actuarial valuation to record its estimated costs and liability in accordance with the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*).

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements noted during our audit. A detailed list of audit journal entries was provided to management and is available upon request.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 10, 2019.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to management's discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Operating Expenses by Department - Proprietary Fund - Enterprise Fund, which accompany the financial statements but are not RSI. With respect to this supplementary information we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

KEEFE McCULLOUGH

## Coral Springs Improvement District

Basic Financial Statements  
For the Year Ended September 30, 2018

**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, 2018, 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, 2018, 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 schedules of changes in the net OPEB liability and related ratios and district contributions on pages 32 and 33 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 basic financial statements. The schedule of operating expenses by department - proprietary fund on page 34 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. The schedule of operating expenses by department - proprietary fund is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 January 11, 2019, 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  
January 11, 2019

# MANAGEMENT'S DISCUSSION AND ANALYSIS

**Coral Springs Improvement District  
Management's Discussion and Analysis  
September 30, 2018**

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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, 2018:

- The District's total assets exceeded total liabilities by \$ 53,181,311 (net position). Unrestricted net position for governmental activities was \$ 4,744,859.
- Governmental activities revenues totaled \$ 1,914,379, including assessments of \$ 1,814,295 and interest income of \$ 63,375, while governmental activities expenses totaled \$ 2,736,148. Business-type revenues totaled \$ 13,545,157, including charges for services of \$ 12,990,483 and interest income of \$ 297,746. Business-type expenses totaled \$ 13,072,359.

### **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, 2018**

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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, 2018**

**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, 2018 and 2017:

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 5,018,055	\$ 5,499,714	\$ 21,471,719	\$ 21,269,976	\$ 26,489,774	\$ 26,769,690
Restricted assets	-	-	4,925,970	5,074,425	4,925,970	5,074,425
Capital assets (net)	7,054,020	7,242,218	56,045,252	56,452,303	63,099,272	63,694,521
<b>Total assets</b>	<b>12,072,075</b>	<b>12,741,932</b>	<b>82,442,941</b>	<b>82,796,704</b>	<b>94,515,016</b>	<b>95,538,636</b>
Total deferred outflows of resources	-	-	1,592,775	1,715,296	1,592,775	1,715,296
Other liabilities	227,850	81,335	3,822,821	3,181,603	4,050,671	3,262,938
Noncurrent liabilities	45,346	39,949	38,830,463	40,420,763	38,875,809	40,460,712
<b>Total liabilities</b>	<b>273,196</b>	<b>121,284</b>	<b>42,653,284</b>	<b>43,602,366</b>	<b>42,926,480</b>	<b>43,723,650</b>
Net position:						
Net investments in capital assets	7,054,020	7,242,218	15,835,252	14,697,303	22,889,272	21,939,521
Restricted	-	-	4,925,970	5,074,425	4,925,970	5,074,425
Unrestricted	4,744,859	5,378,430	20,621,210	21,137,906	25,366,069	26,516,336
<b>Total net position</b>	<b>\$ 11,798,879</b>	<b>\$ 12,620,648</b>	<b>\$ 41,382,432</b>	<b>\$ 40,909,634</b>	<b>\$ 53,181,311</b>	<b>\$ 53,530,282</b>

**Governmental and Business-Type Activities:** Governmental activities decreased the District's net position by \$ 821,769, while business-type activities increased the District's net position by \$ 472,798, as reflected in the table below:

**Coral Springs Improvement District  
Statements of Activities**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Revenues:						
Charges for services	\$ 3,800	\$ 3,700	\$ 12,990,483	\$ 12,845,231	\$ 12,994,283	\$ 12,848,931
Taxes:						
Assessments	1,814,295	1,811,926	-	-	1,814,295	1,811,926
Other	32,909	31,975	54,876	94,018	87,785	125,993
<b>Total revenues</b>	<b>1,851,004</b>	<b>1,847,601</b>	<b>13,045,359</b>	<b>12,939,249</b>	<b>14,896,363</b>	<b>14,786,850</b>
Expenses:						
General government	596,377	490,379	-	-	596,377	490,379
Physical environment	1,806,542	595,536	-	-	1,806,542	595,536
Water and sewer	-	-	7,309,249	7,178,196	7,309,249	7,178,196
Bond issuance costs	-	-	-	-	-	-
Interest expense	-	-	1,380,347	1,421,535	1,380,347	1,421,535
Provision for depreciation	333,229	321,480	4,382,763	4,352,487	4,715,992	4,673,967
<b>Total expenses</b>	<b>2,736,148</b>	<b>1,407,395</b>	<b>13,072,359</b>	<b>12,952,218</b>	<b>15,808,507</b>	<b>14,359,613</b>
Change in net position before other income (expense)	(885,144)	440,206	(27,000)	(12,969)	(912,144)	427,237

**Coral Springs Improvement District  
Management's Discussion and Analysis  
September 30, 2018**

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Other income (expense):						
Gain(loss) disposal of property and equipment	-	-	(2,948)	-	(2,948)	-
Grant revenue	-	-	205,000	-	205,000	-
Interest income	63,375	20,838	297,746	98,817	361,121	119,655
Total other income (expense)	63,375	20,838	499,798	98,817	563,173	119,655
Change in net position	(821,769)	461,044	472,798	85,848	(348,971)	546,892
Net position, beginning of the year	12,620,648	12,133,082	40,909,634	40,658,522	53,530,282	52,791,604
Restatement, Note 12	-	26,522	-	165,264	-	191,786
Net position, end of the year	\$ 11,798,879	\$ 12,620,648	\$ 41,382,432	\$ 40,909,634	\$ 53,181,311	\$ 53,530,282

**Analysis of the Governmental Funds**

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

As of the end of the current fiscal year, the District's governmental fund reported an ending fund balance of \$ 4,809,828.

**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, 2018 amounts to \$ 7,054,020 and \$ 56,045,252, 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 \$ 40,210,000.

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.



**Coral Springs Improvement District  
Management's Discussion and Analysis  
September 30, 2018**

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The District experienced a favorable variance in revenues compared to the General Fund budget in the amount of \$ 86,651. The District also experienced an unfavorable variance in expenditures compared to the General Fund budget in the amount of \$ 28,032.

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

The 2019 General Fund's budgeted expenditures decreased by approximately \$ 116,000. The decrease in expenditures reflects the completion of capital improvements for canal bank restoration in 2018. The 2019 Water and Sewer Fund's budgeted expenses increased by approximately \$ 3,400,000. The increase in expenses reflects large projects that began in fiscal year 2018 and will be finalized in fiscal year 2019. Included in this group of projects are the construction and abandonment of a monitor well, repairs of plants, and the rehabilitation of lift stations. The District's utility rates will not change for fiscal year ended September 30, 2019.

During fiscal year 2018, the District incurred approximately \$ 1,500,000 in clean up charges due to Hurricane Irma. A claim has been submitted to the Federal Emergency Agency ("FEMA") for reimbursement of the eligible part of these funds. The process of recouping the funds from FEMA is expected to be a timely process.

For fiscal year 2019, the District adopted a new methodology for the levy and collection of Non-Ad Valorem Assessments. The new methodology is based on the properties impervious area denominated as an Equivalent Residential Unit (ERU). Due to hurricane Irma's impact to the Fund, the District has set a goal of creating a hurricane preparedness reserve fund of \$ 3,000,000 over a three-year period.

In fiscal year 2018 the District was awarded a grant of \$ 205,000 by the Florida Department of Health for upgrades to the District's Fluoridation system. This grant was used to defray the total budgeted project cost of \$ 339,500.

**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, 2018**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Current assets:			
Cash and cash equivalents	\$ 2,783,880	\$ 9,167,499	\$ 11,951,379
Investments	2,234,168	10,884,911	13,119,079
Accounts receivable	-	1,348,926	1,348,926
Due from other governments	7	53,943	53,950
Accrued interest receivable	-	9,440	9,440
Prepaid items	-	7,000	7,000
Restricted cash and cash equivalents	-	4,925,970	4,925,970
Noncurrent assets:			
Capital assets:			
Depreciable (net)	6,468,456	52,754,073	59,222,529
Nondepreciable	585,564	3,291,179	3,876,743
<b>Total assets</b>	<b>12,072,075</b>	<b>82,442,941</b>	<b>94,515,016</b>
<b>Deferred Outflows of Resources:</b>			
Deferred charge on refunding	-	1,592,775	1,592,775
<b>Liabilities:</b>			
Current liabilities:			
Accounts payable	150,952	261,770	412,722
Accrued expenses	29,253	162,959	192,212
Contracts payable	-	718,395	718,395
Compensated absences payable	19,623	120,281	139,904
Deposits	30,000	553,630	583,630
Internal balances	(1,978)	1,978	-
Payable from restricted assets:			
Accrued interest payable	-	408,808	408,808
Current portion of bonds payable	-	1,595,000	1,595,000
Noncurrent liabilities:			
Net OPEB obligation	16,480	99,348	115,828
Compensated absences payable	28,866	116,115	144,981
Bonds payable	-	38,615,000	38,615,000
<b>Total liabilities</b>	<b>273,196</b>	<b>42,653,284</b>	<b>42,926,480</b>
<b>Net Position:</b>			
Net investment in capital assets	7,054,020	15,835,252	22,889,272
Restricted for renewal and replacement	-	3,776,614	3,776,614
Restricted for debt service	-	1,149,356	1,149,356
Unrestricted	4,744,859	20,621,210	25,366,069
<b>Total net position</b>	<b>\$ 11,798,879</b>	<b>\$ 41,382,432</b>	<b>\$ 53,181,311</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, 2018**

	<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>
<b>Functions/Programs:</b>						
Governmental activities:						
General government	\$ 596,377	\$ -	\$ -	\$ -	\$ (596,377)	\$ (596,377)
Physical environment	1,806,542	3,800	-	-	(1,802,742)	(1,802,742)
Provision for depreciation	333,229	-	-	-	(333,229)	(333,229)
Total governmental activities	<u>2,736,148</u>	<u>3,800</u>	<u>-</u>	<u>-</u>	<u>(2,732,348)</u>	<u>(2,732,348)</u>
Business-type activities:						
Personal services	4,395,128	69,308	-	-	(4,325,820)	(4,325,820)
Materials, supplies and services	2,914,121	12,921,175	-	205,000	10,212,054	10,212,054
Provision for depreciation	4,382,763	-	-	-	(4,382,763)	(4,382,763)
Interest expense	1,380,347	-	-	-	(1,380,347)	(1,380,347)
Total business-type activities	<u>13,072,359</u>	<u>12,990,483</u>	<u>-</u>	<u>205,000</u>	<u>123,124</u>	<u>123,124</u>
Total primary government	<u>\$ 15,808,507</u>	<u>\$ 12,994,283</u>	<u>\$ -</u>	<u>\$ 205,000</u>	<u>(2,732,348)</u>	<u>(2,609,224)</u>
General revenues:						
Assessments				1,814,295	-	1,814,295
Interest income				63,375	297,746	361,121
Miscellaneous income				32,909	54,876	87,785
Other				-	(2,948)	(2,948)
Total general revenues				<u>1,910,579</u>	<u>349,674</u>	<u>2,260,253</u>
Change in net position				(821,769)	472,798	(348,971)
Net position, October 1, 2017, as restated (Note 12)				<u>12,620,648</u>	<u>40,909,634</u>	<u>53,530,282</u>
Net position, September 30, 2018				<u>\$ 11,798,879</u>	<u>\$ 41,382,432</u>	<u>\$ 53,181,311</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, 2018**

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	<b>General Fund</b>
<b>Assets:</b>	
Cash and cash equivalents	\$ 2,783,880
Investments	2,234,168
Due from proprietary fund	1,978
Due from other governments	<u>7</u>
Total assets	<u>\$ 5,020,033</u>
<b>Liabilities:</b>	
Accounts payable	\$ 150,952
Accrued expenditures	29,253
Deposits	<u>30,000</u>
Total liabilities	<u>210,205</u>
<b>Fund Balance:</b>	
Assigned to:	
Capital projects	1,350,000
First quarter operating reserves	350,000
Emergency	250,000
Storm damage reserves	1,000,000
Unassigned	<u>1,859,828</u>
Total fund balance	<u>4,809,828</u>
Total liabilities and fund balance	<u>\$ 5,020,033</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, 2018**

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**Total Fund Balance - Governmental Fund** \$ 4,809,828

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	\$	14,400,457		
Less accumulated depreciation		<u>(7,346,437)</u>		7,054,020

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

Net OPEB obligation	\$	(16,480)		
Compensated absences payable		<u>(48,489)</u>		<u>(64,969)</u>

**Net Position of Governmental Activities** \$ 11,798,879

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, 2018**

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	<b>General Fund</b>
<b>Revenues:</b>	
Assessments	\$ 1,814,295
Interest income	63,375
Miscellaneous income	32,909
Permit fees	<u>3,800</u>
Total revenues	<u>1,914,379</u>
<b>Expenditures:</b>	
Current:	
General government:	
Personal services	237,661
Operating	<u>352,226</u>
Total general government	<u>589,887</u>
Flood control:	
Personal services	430,883
Operating	<u>1,375,659</u>
Total flood control	<u>1,806,542</u>
Capital outlay	<u>145,031</u>
Total expenditures	<u>2,541,460</u>
Net change in fund balance	(627,081)
<b>Fund Balance, October 1, 2017</b>	<u>5,436,909</u>
<b>Fund Balance, September 30, 2018</b>	<u>\$ 4,809,828</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, 2018**

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**Net Change in Fund Balance - Governmental Fund** \$ (627,081)

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	\$ 145,031	
Current year provision for depreciation	<u>(333,229)</u>	(188,198)

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	\$ (2,069)	
Change in compensated absences	<u>(4,421)</u>	<u>(6,490)</u>

**Change in Net Position of Governmental Activities** \$ (821,769)

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, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>				
Assessments	\$ 1,781,819	\$ 1,781,819	\$ 1,814,295	\$ 32,476
Interest income	12,000	12,000	63,375	51,375
Miscellaneous income	32,909	32,909	32,909	-
Permit fees	1,000	1,000	3,800	2,800
Total revenues	<u>1,827,728</u>	<u>1,827,728</u>	<u>1,914,379</u>	<u>86,651</u>
<b>Expenditures:</b>				
Current:				
General government:				
Personal services	237,371	229,371	237,661	(8,290)
Operating	257,575	360,675	352,226	8,449
Total general government	<u>494,946</u>	<u>590,046</u>	<u>589,887</u>	<u>159</u>
Flood control:				
Personal services	401,920	407,070	430,883	(23,813)
Operating	330,862	1,376,462	1,375,659	803
Total flood control	<u>732,782</u>	<u>1,783,532</u>	<u>1,806,542</u>	<u>(23,010)</u>
Capital outlay	<u>187,850</u>	<u>139,850</u>	<u>145,031</u>	<u>(5,181)</u>
Total expenditures	<u>1,415,578</u>	<u>2,513,428</u>	<u>2,541,460</u>	<u>(28,032)</u>
Excess (deficiency) of revenues over expenditures	<u>412,150</u>	<u>(685,700)</u>	<u>(627,081)</u>	<u>58,619</u>
<b>Other Financing Sources (Uses):</b>				
Appropriation of prior years' fund balance	187,850	1,285,700	-	(1,285,700)
Assigned for first quarter operating reserves	(350,000)	(350,000)	-	350,000
Assigned for capital projects and emergency	(250,000)	(250,000)	-	250,000
Total other financing sources (uses)	<u>(412,150)</u>	<u>685,700</u>	<u>-</u>	<u>(685,700)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(627,081)</u>	<u>\$ (627,081)</u>
<b>Fund Balance, October 1, 2017</b>			<u>5,436,909</u>	
<b>Fund Balance, September 30, 2018</b>			<u>\$ 4,809,828</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, 2018**

	<u><b>Water and Sewer Fund</b></u>
<b>Assets:</b>	
Current assets:	
Cash and cash equivalents	\$ 9,167,499
Investments	10,884,911
Accounts receivable	1,348,926
Due from other governments	53,943
Accrued interest receivable	9,440
Prepaid items	7,000
Restricted cash and cash equivalents	4,925,970
Noncurrent assets:	
Depreciable (net)	52,754,073
Nondepreciable	<u>3,291,179</u>
Total assets	<u>82,442,941</u>
<b>Deferred Outflows of Resources:</b>	
Deferred charge on refunding	<u>1,592,775</u>
<b>Liabilities:</b>	
Current liabilities:	
Accounts payable	261,770
Accrued expenses	162,959
Due to general fund	1,978
Contracts payable	718,395
Compensated absences payable	120,281
Deposits	553,630
Payable from restricted assets:	
Accrued interest payable	408,808
Current portion of bonds payable	1,595,000
Noncurrent liabilities:	
Net OPEB obligation	99,348
Compensated absences payable	116,115
Bonds payable	<u>38,615,000</u>
Total liabilities	<u>42,653,284</u>
<b>Net Position:</b>	
Net investment in capital assets	15,835,252
Restricted for renewal and replacement	3,776,614
Restricted for debt service	1,149,356
Unrestricted	<u>20,621,210</u>
Total net position	<u>\$ 41,382,432</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, 2018**

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	<u><b>Water and Sewer Fund</b></u>
<b>Operating Revenues:</b>	
Charges for services:	
Water	\$ 6,528,060
Sewer	5,929,597
Contract personnel fees	69,308
Miscellaneous utility fees	355,231
Technology sharing fees	15,000
Rentals	<u>93,287</u>
Total operating revenues	<u>12,990,483</u>
<b>Operating Expenses:</b>	
Personal services	4,395,128
Materials, supplies and services	2,914,121
Provision for depreciation	<u>4,382,763</u>
Total operating expenses	<u>11,692,012</u>
Operating income	<u>1,298,471</u>
<b>Nonoperating Revenues (Expenses):</b>	
Interest income	297,746
Grant revenue	205,000
Miscellaneous revenue	54,876
Interest expense	(1,380,347)
Loss on disposal of property and equipment	<u>(2,948)</u>
Total nonoperating revenues (expenses)	<u>(825,673)</u>
Change in net position	472,798
<b>Net Position, October 1, 2017, as restated (Note 12)</b>	<u>40,909,634</u>
<b>Net Position, September 30, 2018</b>	<u>\$ <u>41,382,432</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, 2018**

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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	\$ 13,005,420
Cash paid to employees for services	(4,337,962)
Cash paid to suppliers for goods and services	<u>(2,256,260)</u>
Net cash provided by (used in) operating activities	<u>6,411,198</u>
<b>Cash Flows from Noncapital Financing Activities:</b>	
Cash received for miscellaneous activities	<u>54,876</u>
Net cash provided by (used in) noncapital financing activities	<u>54,876</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Grant revenue	205,000
Interest paid and other fiscal charges	(1,273,527)
Bond principal payments	(1,545,000)
Purchase of capital assets	(3,978,660)
Purchase of investments	<u>(8,621,394)</u>
Net cash provided by (used in) capital and related financing activities	<u>(15,213,581)</u>
<b>Cash Flows from Investing Activities:</b>	
Interest received	<u>295,747</u>
Net cash provided by (used in) investing activities	<u>295,747</u>
Net increase (decrease) in cash and cash equivalents	(8,451,760)
<b>Cash and Cash Equivalents, October 1, 2017</b>	<u>22,545,229</u>
<b>Cash and Cash Equivalents, September 30, 2018</b>	\$ <u><u>14,093,469</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, 2018**

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	<u>Water and Sewer Fund</u>
<b>Reconciliation of operating income to net cash provided by (used in) operating activities:</b>	
Operating income	\$ <u>1,298,471</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Provision for depreciation	4,382,763
Changes in assets and liabilities:	
(Increase) decrease in assets:	
Accounts receivable	27,387
Due from other governments	89,629
Prepaid items	1,329
Due from general fund	562
Increase (decrease) in liabilities:	
Accounts payable	2,991
Accrued expenses	57,522
Contracts payable	563,350
Compensated absences payable	(9,901)
Deposits	(12,450)
Net OPEB obligation	<u>9,545</u>
Total adjustments	<u>5,112,727</u>
Net cash provided by (used in) operating activities	\$ <u><u>6,411,198</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, 2018**

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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, 2018**

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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 \$ 28,032. 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 \$ 5,000 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, 2018**

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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, 2018**

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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 January 11, 2019, 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 \$ 2,562,043 and the bank balance was \$ 3,030,968. In addition, the District had \$ 10,500 in petty cash.

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

Investments as of September 30, 2018 were as follows:

	Investments Measured at Amortized Cost	Maturity
Money Market mutual funds	\$ 14,304,806	N/A
State Board of Administration:		
Florida Prime	4,813,876	33 days
Florida Class	4,809,632	50 days
Florida Fit	3,238,085	121 days
Certificates of Deposit	<u>257,486</u>	10/1/2018
	<u>\$ 27,423,885</u>	

These deposits and investments are reflected in the accompanying statement of net position as cash and cash equivalents of \$ 16,877,349 and investments of \$ 13,119,079.

**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 State Board of Administration funds held by the District are rated AAAM and AAAs/S1+ by Standard and Poor's.

**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, 2018**

**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	\$ 1,149,356
Renewal and replacement of capital assets	<u>3,776,614</u>
Total restricted cash and cash equivalents	<u>\$ 4,925,970</u>

**Note 4 - Capital Assets**

The following is a schedule of changes in capital assets during the year ended September 30, 2018:

	Balance, October 1, 2017	Additions	Deletions	Transfers	Balance, September 30, 2018
<b>Governmental Activities:</b>					
Capital assets, not being depreciated:					
Construction in progress	\$ 62,540	\$ 42,841	\$ -	\$ (73,017)	\$ 32,364
Land	<u>553,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>553,200</u>
Total capital assets, not being depreciated	<u>615,740</u>	<u>42,841</u>	<u>-</u>	<u>(73,017)</u>	<u>585,564</u>
Capital assets, being depreciated:					
Infrastructure	12,890,273	5,890	-	73,017	12,969,180
Machinery and equipment	<u>755,987</u>	<u>96,300</u>	<u>6,574</u>	<u>-</u>	<u>845,713</u>
Total capital assets, being depreciated	<u>13,646,260</u>	<u>102,190</u>	<u>6,574</u>	<u>73,017</u>	<u>13,814,893</u>
Less accumulated depreciation for:					
Infrastructure	6,345,933	310,033	-	-	6,655,966
Machinery and equipment	<u>673,849</u>	<u>23,196</u>	<u>6,574</u>	<u>-</u>	<u>690,471</u>
Total accumulated depreciation	<u>7,019,782</u>	<u>333,229</u>	<u>6,574</u>	<u>-</u>	<u>7,346,437</u>
Total capital assets, being depreciated, net	<u>6,626,478</u>	<u>(231,039)</u>	<u>-</u>	<u>73,017</u>	<u>6,468,456</u>
Governmental activities capital assets, net	<u>\$ 7,242,218</u>	<u>\$ (188,198)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,054,020</u>

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2018**

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

	Balance, October 1, 2017	Additions	Deletions	Transfers	Balance, September 30, 2018
<b>Business-Type Activities:</b>					
Capital assets, not being depreciated:					
Construction in progress	\$ 820,102	\$ 3,346,554	\$ -	\$ (1,632,214)	\$ 2,534,442
Easement	394,998	-	-	-	394,998
Land	361,739	-	-	-	361,739
	<u>1,576,839</u>	<u>3,346,554</u>	<u>-</u>	<u>(1,632,214)</u>	<u>3,291,179</u>
Total capital assets, not being depreciated					
Capital assets, being depreciated:					
Infrastructure	128,223,728	454,038	-	1,632,214	130,309,980
Buildings	1,615,917	-	-	-	1,615,917
Machinery and equipment	3,872,754	178,068	55,228	-	3,995,594
	<u>133,712,399</u>	<u>632,106</u>	<u>55,228</u>	<u>1,632,214</u>	<u>135,921,491</u>
Total capital assets, being depreciated					
Less accumulated depreciation for:					
Infrastructure	75,065,340	4,052,664	-	-	79,118,004
Buildings	1,448,509	20,415	-	-	1,468,924
Machinery and equipment	2,323,086	309,684	52,280	-	2,580,490
	<u>78,836,935</u>	<u>4,382,763</u>	<u>52,280</u>	<u>-</u>	<u>83,167,418</u>
Total accumulated depreciation					
Total capital assets, being depreciated, net					
	<u>54,875,464</u>	<u>(3,750,657)</u>	<u>2,948</u>	<u>1,632,214</u>	<u>52,754,073</u>
Business-type activities capital assets, net					
	<u>\$ 56,452,303</u>	<u>\$ (404,103)</u>	<u>\$ 2,948</u>	<u>\$ -</u>	<u>\$ 56,045,252</u>

Provision for depreciation was charged to functions as follows:

Total provision for depreciation - governmental activities	\$ <u>333,229</u>
Total provision for depreciation - business-type activities	\$ <u>4,382,763</u>

**Note 5 - Commitments**

The District has various ongoing construction contracts. As of September 30, 2018, commitments on uncompleted construction contracts totaled \$ 4,075,715 and \$ 212,988 related to debris removal and other commitments.

**Note 6 - Debt**

a. Summary of debt of business-type activities:

Debt at September 30, 2018 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%.

\$ 40,210,000

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2018**

**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, 2018:

	Balance, October 1, 2017	Additions	Deletions	Provision for Amortization	Balance, September 30, 2018	Due Within One Year
Series 2016 Bond	\$ 41,755,000	\$ -	\$ 1,545,000	\$ 122,521	\$ 40,210,000	\$ 1,595,000
	<u>\$ 41,755,000</u>	<u>\$ -</u>	<u>\$ 1,545,000</u>	<u>\$ 122,521</u>	<u>\$ 40,210,000</u>	<u>\$ 1,595,000</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 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
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	1,795,000	1,022,818	2,817,818
2024-2028	9,840,000	4,258,258	14,098,258
2029-2031	21,900,000	1,804,988	23,704,988
	<u>\$ 40,210,000</u>	<u>\$ 11,694,002</u>	<u>\$ 51,904,002</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, 2018 was \$ 3,776,614 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, 2018**

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**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, 2018 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, 2017	Net Increase (Decrease)	Balance, September 30, 2018	Due Within One Year
\$ 44,068	\$ 4,421	\$ 48,489	\$ 19,623
<u>\$ 44,068</u>	<u>\$ 4,421</u>	<u>\$ 48,489</u>	<u>\$ 19,623</u>

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

Balance, October 1, 2017	Net Increase (Decrease)	Balance, September 30, 2018	Due Within One Year
\$ 246,297	\$ (9,901)	\$ 236,396	\$ 120,281
<u>\$ 246,297</u>	<u>\$ (9,901)</u>	<u>\$ 236,396</u>	<u>\$ 120,281</u>

**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 \$ 3,499,026. Total salaries of qualified participants were \$ 3,339,942. 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 \$ 3,499,026. Total salaries of qualified participants were \$ 3,339,942.

Employer contributions for the year, less forfeitures from terminated employees, totaled \$ 410,168 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, 2018**

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**Note 10 - Post-Employment Benefits**

*Plan Description*

The District provides post-employment health insurance benefits, also known as other postemployment benefits (“OPEB”) to its retired employees through a single-employer plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees who retire from the District or its major component unit and eligible dependents may continue to participate in the District’s fully-insured benefit plan for medical insurance coverage. The District subsidizes the premium rates paid by retirees by allowing them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. The benefits provided under this defined benefit plan are provided until the retiree’s attainment of age 65 (or until such time at which retiree discontinues coverage under the District sponsored plans, if earlier). There are no plan assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statements No. 75 and as a result, there is no separate financial report issued.

As of the September 30, 2017 actuarial valuation, there were 59 active plan members and no inactive members currently receiving benefits or entitled to but not yet receiving benefits.

*Funding Policy*

Currently, the District’s Other Post-Employment Benefits are unfunded. That is, the District has not determined if a separate Trust Fund or equivalent arrangement will be established into which the District would make contributions to advance-fund the obligation. Current and future retirees will be required to pay 100% of the blended premium to continue coverage under the District’s group health insurance program.

*Methods and Assumptions*

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each Alternative Measurement Method (“AMM”) calculation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. As authorized by GASB Statement No. 75, the AMM allows the employer to use simplifications of certain assumptions in measuring the costs and liabilities.

The following simplifying assumptions were made:

Actuarial cost method - Entry Age Normal

Inflation rate - 2.75%

Discount rate - For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of the 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this AMM calculation, the municipal bond rate is 3.50%.

**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2018**

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

Salary increases - 5.00%

*Retirement age for active employees* - Earlier of age 62 with at least 6 years of service, or at least 30 years of service at any age; participants who have attained such age as of the valuation date are assumed to retire one year after the valuation date.

Active Member Marital Status - Assumption of marital status for active employees has been incorporated in the acceptance probability for spousal coverage. Using this approach, the percentage of future retired plan members taking spousal coverage was assumed at 0%. For active employees, spouses' genders were assumed to be opposite to the members' genders and females were assumed 3 years younger than their spouses. Covered spouse data were collected for current retired plan members as of the valuation date and were assumed to remain unchanged until the assumed death of the spouses.

Mortality - Life expectancies were based on the RP-2000 Generational Combined Healthy Participant mortality tables, projected from the year 2000 using Projection Scale AA.

Healthcare Cost Trend Rates - 7.00% for the fiscal year beginning 2018, 6.75% for fiscal year beginning 2019 and then gradually decreasing to an ultimate trend rate of 4.25%.

Turnover - Non-group-specific age-based turnover rates derived from the withdrawal assumption used in the July 1, 2017 actuarial valuation of the Florida Retirement System for Regular Class members were used as the basis for assigning active members a probability of remaining employed until the assumed retirement age and for developing an expected future working lifetime assumption for purposes of allocating to periods the present value of total benefits to be paid.

Health insurance premiums - Health insurance premiums for retirees in effect at October 1, 2017 were used as the basis for calculation of the present value of total benefits to be paid.

Roll Forward Disclosure - Since the measurement date and the valuation date are the same, no update procedures were used to roll forward the total OPEB liability from the September 30, 2017 valuation date to the September 30, 2017 measurement date.

Assumption Changes - The discount rate was changed from 3.10% as of the beginning of the measurement period to 3.50% as of September 30, 2017. This change decreased the Total OPEB Liability.

Sensitivity of Net OPEB Liability to Changes in the Discount Rate: The following presents the plan's total OPEB liability, calculated using a discount rate of 3.50%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	1% Decrease 2.50%	Current Discount Rate Assumption 3.50%	1% Increase 4.50%
Net OPEB Liability	\$ <u>124,806</u>	\$ <u>115,828</u>	\$ <u>106,412</u>



**Coral Springs Improvement District  
Notes to Basic Financial Statements  
September 30, 2018**

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

Sensitivity of Net OPEB Liability to Changes in the Healthcare Cost Trends Rate: The following presents the plan's total OPEB liability, calculated using the assumed trend rates as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

	<u>1% Decrease</u>	Current Healthcare Cost Trend Rate <u>Assumption</u>	<u>1% Increase</u>
Net OPEB Liability	\$ <u>101,107</u>	\$ <u>115,828</u>	\$ <u>133,508</u>

**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.

**Note 12 - Restatement of Beginning Net Position**

During the year ended September 30, 2018, the District adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits other than Pensions*. This statement aims to improve the decision-usefulness of information in employer and governmental non-employer contributing entity financial reports and enhance its value for assessing accountability and inter-period equity by requiring recognition of the entire other post-employment benefit asset or liability and a more comprehensive measure of other post-employment benefit expense. The implementation of the above statement required the District to make a prior period adjustment. As a result, the beginning net position of the governmental and business-type activities was increased by \$ 26,522 and \$ 165,264, respectively.

**REQUIRED  
SUPPLEMENTAL INFORMATION**

**Coral Springs Improvement District  
 Required Supplementary Information  
 Schedule of Changes in the Net OPEB Liability and Related Ratios  
 Other Post-Employment Benefits (OPEB) Plan  
 (Unaudited)**

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	<u>2017</u>
<b>Total OPEB liability</b>	
Service cost	\$ 11,663
Interest on the total OPEB liability	3,592
Changes in assumption and other inputs	<u>(3,641)</u>
<b>Net change in total OPEB liability</b>	11,614
<b>Total OPEB liability - beginning</b>	<u>104,214</u>
<b>Total OPEB liability - ending</b>	\$ <u><u>115,828</u></u>
<b>Covered-employee payroll *</b>	\$ 3,438,220
<b>District's net OPEB liability as percentage of covered-employee payroll</b>	3.37%

*Note: This schedule is intended to present information for ten years. However, until a full ten-year trend is compiled, the OPEB plan will present information for those years for which the information is available.*

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

**Coral Springs Improvement District  
Required Supplementary Information  
Schedule of District Contributions  
Other Post-Employment Benefits (OPEB) Plan  
(Unaudited)**

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The District does not currently contribute to the OPEB Plan and therefore there is no funding schedule.

# OTHER FINANCIAL INFORMATION

**Coral Springs Improvement District  
 Schedule of Operating Expenses by Department - Proprietary Fund  
 For the Year Ended September 30, 2018**

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	<b><u>Water and Sewer Fund</u></b>
<b>Administrative Operations:</b>	
Personal services	\$ 1,341,986
Materials, supplies and services	495,680
Provision for depreciation	<u>24,895</u>
Total administrative operations	<u>1,862,561</u>
<b>Plant Operations:</b>	
Personal services	2,051,356
Materials, supplies and services	1,890,930
Provision for depreciation	<u>3,480,908</u>
Total plant operations	<u>7,423,194</u>
<b>Field Operations:</b>	
Personal services	1,001,786
Materials, supplies and services	527,511
Provision for depreciation	<u>876,960</u>
Total field operations	<u>2,406,257</u>
Total operating expenses	<u>\$ 11,692,012</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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 11, 2019.

### **Internal Control over Financial Reporting**

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

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

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



**Compliance and Other Matters**

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

**Purpose of this Report**

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

KEEFE McCULLOUGH

Fort Lauderdale, Florida  
January 11, 2019

## 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, 2018, and have issued our report thereon dated January 11, 2019.

### 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 January 11, 2019, 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.b. 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.

**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.

**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.

Coral Springs Improvement District

**Purpose of this Letter**

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

KEEFE McCULLOUGH

Fort Lauderdale, Florida  
January 11, 2019



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, 2018. Management is responsible for the District's compliance with the specific requirements. Our responsibility is to express an opinion on the District's compliance with the specific requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the District's compliance with the specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2018.

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  
January 11, 2019

CPA's + Trusted Advisors

## **Fifth Order of Business**



# **CORAL SPRINGS IMPROVEMENT DISTRICT**

**FINANCIAL REPORTING – MEETING JANUARY 28, 2019**

# **CORAL SPRINGS IMPROVEMENT DISTRICT**

**FINANCIAL REPORTING FOR DECEMBER 2018**

**JANUARY 28, 2018**

**Board of Supervisors Meeting**



**CORAL SPRINGS IMPROVEMENT DISTRICT  
BALANCE SHEET  
All Fund Types and Account Groups**

**DECEMBER 31, 2018**

DESCRIPTION	GENERAL FUND	WATER & SEWER FUND	GENERAL FIXED ASSETS	TOTALS
<b>ASSETS</b>				
Cash & Cash Equivalents				
Checking Accounts	\$ 506,301	1,217,882	\$ -	\$ 1,724,183
Cash on Hand	-	500	-	500
Money Market Accounts	2,134,730	7,273,773	-	9,408,503
Investments	4,751,707	9,588,362	-	14,340,069
Restricted Investments	-	4,887,511	-	4,887,511
Accounts Receivable	-	623,151	-	623,151
Unbilled Utility Revenues Receivable	-	767,049	-	767,049
Due from Other Funds	21,175	-	-	21,175
Prepaid Expenses	19,827	187,765	-	207,592
Deferred Outflow-2007 Series	-	1,592,775	-	1,592,775
Land	-	361,739	553,200	914,939
Easements	-	394,998	-	394,998
Meters in Field (Net)	-	1,051,699	-	1,051,699
Machinery & Equipment (Net)	-	363,405	155,242	518,647
Imp. Other than Bldgs. (Net)	-	51,191,976	6,242,174	57,434,150
Buildings (Net)	-	146,993	-	146,993
Construction in Progress	-	2,398,780	-	2,398,780
<b>TOTAL ASSETS</b>	<b>\$ 7,433,740</b>	<b>\$ 82,048,358</b>	<b>\$ 6,950,616</b>	<b>\$ 96,432,714</b>

**CORAL SPRINGS IMPROVEMENT DISTRICT  
BALANCE SHEET  
All Fund Types and Account Groups**

**DECEMBER 31, 2018**

DESCRIPTION	GENERAL FUND	WATER & SEWER FUND	GENERAL FIXED ASSETS	TOTALS
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**LIABILITIES**

Accounts Payable	\$ 9,526	\$ 293,700	\$ -	\$ 303,226
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Accrued Int Payable-2016 Series	-	102,200	-	102,200
Accrued Wages Payable	24,590	114,739	-	139,329
Accrued Vac/Sick Time Payable	-	236,396	-	236,396
Pension Payable	-	-	-	-
Utility Tax Payable	-	50,876	-	50,876
Payroll Taxes Payable	-	-	-	-
Deposits	45,000	558,910	-	603,910
Deferred Revenues	-	-	-	-
Due to Other Funds	-	21,738	-	21,738
Net OPEB Obligation	-	99,348	-	99,348
Bonds Payable-2016 Series	-	40,210,000	-	40,210,000

<b>TOTAL LIABILITIES</b>	<b>\$ 79,116</b>	<b>\$ 41,687,907</b>	<b>\$ -</b>	<b>\$ 41,767,023</b>
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**FUND BALANCE / NET POSITION**

Fund Balance:				
Unspendable	19,827		-	19,827
Assigned	3,584,166		-	3,584,166
Unassigned	3,750,631	-	-	3,750,631
Net Position	-	40,360,451	-	40,360,451
Investment in GF	-	-	6,950,616	6,950,616

<b>TOTAL FUND BALANCE/ NET ASSETS</b>	<b>\$ 7,354,624</b>	<b>\$ 40,360,451</b>	<b>\$ 6,950,616</b>	<b>\$ 54,665,691</b>
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<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 7,433,740</b>	<b>\$ 82,048,358</b>	<b>\$ 6,950,616</b>	<b>\$ 96,432,714</b>
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**CORAL SPRINGS IMPROVEMENT DISTRICT  
GENERAL FUND**

**Statement of Revenues, Expenditures and Change in Fund Balance**

**For the Period Ending December 31, 2018**

ADOPTED BUDGET FY 2018-2019	PRORATED BUDGET THRU 12/31/2018	ACTUAL 3 MONTHS ENDING 12/31/2018	VARIANCE FAVORABLE (UNFAVORABLE)
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**REVENUES**

Assessments (Net)	\$ 3,849,956	\$ 3,042,030	\$ 3,042,030	\$ -
Permit Review Fees	1,000	1,000	1,000	-
Interest Income	20,000	25,460	25,460	-
Shared Personnel Revenue	33,896	8,471	8,471	-
Miscellaneous Revenue	-	-	-	-
Carry Forward Assigned Funds	92,885	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 3,997,737</b>	<b>\$ 3,076,961</b>	<b>\$ 3,076,961</b>	<b>\$ -</b>

**EXPENDITURES**

**ADMINISTRATIVE**

Supervisor Fees	\$ 7,200	\$ 1,800	\$ 1,800	\$ -
Salaries/Wages	133,908	37,016	37,016	-
Special Pay	238	-	-	-
FICA Taxes	10,796	2,973	2,973	-
Pension Expense	16,069	4,438	4,438	-
Health Insurance	54,611	13,653	8,130	5,523
Workers Comp. Ins.	379	95	135	(40)
Engineering Fees	30,000	7,500	3,456	4,044
Legal Fees	60,000	15,000	22,459	(7,459)
Special Consulting Services	100,000	25,000	11,663	13,337
Annual Audit	10,500	8,000	8,000	-
Actuarial Computation-OPEB	2,772	-	-	-
Management Fees	57,313	14,329	14,329	-
Telephone Expense	3,334	834	554	280
Postage	668	167	108	59
Printing & Binding	1,260	315	210	105
Administrative Building Cost	12,000	3,000	2,000	1,000
Insurance	1,179	295	204	91
Legal Advertising	2,000	500	115	385
Contingencies/Other Current Charges	1,000	250	147	103
Paver Incentive Program	12,500	3,125	-	3,125
Computer Expense/Technology	29,400	7,350	2,500	4,850
Digital Record Management	1,000	250	-	250
Office Supplies	7,125	1,781	1,388	393
Dues, Subscriptions, etal.	7,800	175	175	-
Promotional Expenses	8,400	-	-	-
Capital Purchases	-	-	-	-
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 571,452</b>	<b>\$ 147,846</b>	<b>\$ 121,800</b>	<b>\$ 26,046</b>

**CORAL SPRINGS IMPROVEMENT DISTRICT  
GENERAL FUND**

Statement of Revenues, Expenditures and Change in Fund Balance

For the Period Ending December 31, 2018

ADOPTED BUDGET FY 2018-2019	PRORATED BUDGET THRU 12/31/2018	ACTUAL 3 MONTHS ENDING 12/31/2018	VARIANCE FAVORABLE (UNFAVORABLE)
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**FIELD OPERATIONS**

Salaries and Wages	\$ 278,553	\$ 74,995	\$ 74,169	\$ 826
Special Pay	813	-	-	-
FICA Taxes	21,309	5,737	5,590	147
Pension Expense	33,426	8,999	8,788	211
Health Insurance	88,849	22,212	16,102	6,110
Worker's Comp. Insurance	15,433	3,858	3,824	34
Water Quality Testing	3,000	750	-	750
Communications-Radios/Cellphones	1,872	468	182	286
Electric	1,411	353	168	185
Rentals & Leases	-	-	-	-
Insurance	14,845	3,711	2,448	1,263
R & M - General	54,010	13,503	3,699	9,804
R & M - Culvert Inspection & Cleaning	69,500	17,375	-	17,375
R & M - Canal Dredging & Maintenance	25,000	6,250	-	6,250
R & M - Vegetation Management	15,000	3,750	-	3,750
Operating Supplies - General	3,825	956	676	280
Operating Supplies - Chemicals	114,659	28,665	11,033	17,632
Operating Supplies - Uniform	1,823	456	237	219
Operating Supplies - Motor Fuels	51,705	12,926	1,525	11,401
Dues, Licenses, Schools	3,752	938	390	548
Capital Outlay-Equipment	27,500	-	-	-
Capital Improvements	1,000,000	281,535	281,535	-

<b>TOTAL FIELD</b>	<b>\$ 1,826,285</b>	<b>\$ 487,437</b>	<b>\$ 410,366</b>	<b>\$ 77,071</b>
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<b>TOTAL EXPENDITURES</b>	<b>\$ 2,397,737</b>	<b>\$ 635,283</b>	<b>\$ 532,166</b>	<b>\$ 103,117</b>
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**RESERVES**

Reserved for 1st Qtr. Operating	350,000	87,500	-	87,500
Reserved for Projects & Emergencies	250,000	62,500	-	62,500
Storm Damages Reserves	1,000,000	250,000	-	250,000

<b>TOTAL RESERVES</b>	<b>\$ 1,600,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>
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<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>\$ 3,997,737</b>	<b>\$ 1,035,283</b>	<b>\$ 532,166</b>	<b>\$ 503,117</b>
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<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES &amp; RESERVES</b>	<b>\$ -</b>		<b>\$ 2,544,795</b>	
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<b>FUND BALANCE BEGINNING</b>			<b>\$ 4,809,829</b>	
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<b>FUND BALANCE ENDING</b>			<b>\$ 7,354,624</b>	
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**CORAL SPRINGS IMPROVEMENT DISTRICT  
WATER & SEWER FUND  
Statement of Revenues, Expenses and Change in Net Assets**

**For the Period Ending December 31, 2018**

ADOPTED BUDGET FY 2018-2019	PRORATED BUDGET THRU 12/31/2018	ACTUAL 3 MONTHS ENDING 12/31/2018	VARIANCE FAVORABLE (UNFAVORABLE)
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**REVENUES**

Water Revenue	\$ 6,467,008	1,616,752	\$ 1,611,356	\$ (5,396)
Sewer Revenue	5,852,977	1,463,244	1,435,429	(27,815)
Standby Revenue	3,120	780	780	-
Processing Fees	12,000	3,000	4,220	1,220
Lien Information Fees	9,000	2,250	3,375	1,125
Delinquent Fees	290,000	72,500	78,500	6,000
Contract Utility Billing Services	59,620	14,908	14,908	-
Contract HR & Payroll Services	12,902	3,227	3,227	-
Facility Connection Fees	-	-	11,160	11,160
Meter Fees	-	-	4,892	4,892
Line Connection Fees	-	-	21,400	21,400
Interest Income-Restricted	-	-	25,601	25,601
Interest Income-Operations	65,000	16,250	85,935	69,685
Rent Revenue	63,304	15,826	21,133	5,307
Technology Sharing Revenue	15,000	3,750	3,750	-
Misc. Revenues	12,000	6,008	6,008	-
Renewal & Replacement	365,000	-	-	-
Carryforward Prior Yr. Fund Balance	4,372,639	1,504,668	1,504,668	-
<b>TOTAL REVENUES</b>	<b>\$ 17,599,570</b>	<b>\$ 4,723,163</b>	<b>\$ 4,836,342</b>	<b>\$ 113,179</b>

**CORAL SPRINGS IMPROVEMENT DISTRICT  
WATER & SEWER FUND  
Statement of Revenues, Expenses and Change in Net Assets**

**For the Period Ending December 31, 2018**

ADOPTED BUDGET FY 2018-2019	PRORATED BUDGET THRU 12/31/2018	ACTUAL 3 MONTHS ENDING 12/31/2018	VARIANCE FAVORABLE (UNFAVORABLE)
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**EXPENSES**

**ADMINISTRATIVE**

Salaries and Wages	\$ 1,002,793	\$ 269,983	\$ 248,676	\$ 21,307
Special Pay	2,252	-	-	-
FICA Taxes	76,713	20,654	17,857	2,797
Pension Expense	120,335	30,084	28,674	1,410
Health Insurance	199,390	49,848	42,662	7,186
Workers Comp. Insurance	2,707	677	533	144
Unemployment Compensation	4,000	1,000	-	1,000
Engineering Fees	33,600	8,400	88	8,312
Trustee/Other Debt Expenses	10,740	9,159	9,159	-
Legal Fees	36,000	9,000	4,628	4,372
Special Consulting Services	90,570	25,662	24,990	672
Travel & Per Diem (Board)	4,500	1,125	-	1,125
Annual Audit	12,000	12,000	12,000	-
Actuarial Computation - OPEB	2,700	-	-	-
Management Fees	85,973	21,531	21,531	-
Telephone Expense	12,810	3,203	2,940	263
Postage	36,200	9,050	7,529	1,521
Printing & Binding	21,970	5,492	4,237	1,255
Electric Expense	12,000	3,000	2,683	317
Rentals and Leases	3,075	769	689	80
Insurance	15,288	3,822	-	3,822
Repair and Maintenance	16,970	4,243	4,144	99
Legal Advertising	13,800	3,450	445	3,005
Other Current Charges	27,060	6,765	5,566	1,199
Merchant Fees	68,700	17,175	16,533	642
Computer/Technology Expenses	63,831	15,958	8,026	7,932
Employment Ads	18,840	4,710	880	3,830
Toilet Rebate	14,850	3,713	1,980	1,733
Office Supplies	4,000	1,000	859	141
Dues, Licenses, Schools & Permits	12,000	-	-	-
Promotional Expenses	18,310	4,715	4,715	-
Capital Outlay	50,000	-	-	-
<b>Total Administrative</b>	<b>\$ 2,093,977</b>	<b>\$ 546,188</b>	<b>\$ 472,024</b>	<b>\$ 74,164</b>

**CORAL SPRINGS IMPROVEMENT DISTRICT  
WATER & SEWER FUND  
Statement of Revenues, Expenses and Change in Net Assets**

**For the Period Ending December 31, 2018**

ADOPTED BUDGET FY 2018-2019	PRORATED BUDGET THRU 12/31/2018	ACTUAL 3 MONTHS ENDING 12/31/2018	VARIANCE FAVORABLE (UNFAVORABLE)
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**PLANT OPERATIONS**

Salaries and Wages	\$ 1,715,618	\$ 461,897	\$ 399,180	\$ 62,717
Special Pay	2,702	-	-	-
FICA Taxes	131,244	35,335	30,694	4,641
Pension Expense	203,124	54,687	45,026	9,661
Health Insurance	334,514	83,629	69,839	13,790
Workers Comp. Insurance	59,877	14,969	15,387	(418)
Water Quality Testing	72,066	18,017	6,342	11,675
Telephone Expense	9,864	2,466	1,520	946
Electric Expense	678,409	169,602	156,846	12,756
Rentals and Leases	13,900	3,475	-	3,475
Insurance	158,849	39,712	29,856	9,856
Repair & Maint-General	694,656	173,664	114,988	58,676
Repair & Maint-Filters for Water Plant	705,050	563,523	563,523	-
Sludge Management - Sewer	150,000	37,500	29,829	7,671
Office Supplies	2,765	691	605	86
Operating Supplies - General	95,675	23,919	10,616	13,303
Operating Supplies - Chemicals	408,767	102,192	51,982	50,210
Uniforms	9,255	2,314	1,371	943
Motor Fuels	81,756	20,439	1,063	19,376
Dues, Licenses, Schools & Permits	71,212	3,346	3,346	-
Capital Outlay	3,276,430	1,164,567	1,164,567	-
Renewal & Replacement	365,000	5,850	5,850	-
<b>TOTAL PLANT OPERATIONS</b>	<b>\$ 9,240,733</b>	<b>\$ 2,981,794</b>	<b>\$ 2,702,430</b>	<b>\$ 279,364</b>

**CORAL SPRINGS IMPROVEMENT DISTRICT  
WATER & SEWER FUND  
Statement of Revenues, Expenses and Change in Net Assets**

**For the Period Ending December 31, 2018**

	<b>ADOPTED BUDGET FY 2018-2019</b>	<b>PRORATED BUDGET THRU 12/31/2018</b>	<b>ACTUAL 3 MONTHS ENDING 12/31/2018</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>FIELD OPERATIONS</b>				
Salaries and Wages	\$ 748,175	\$ 201,432	\$ 174,776	\$ 26,656
Special Pay	1,459	-	-	-
FICA Taxes	57,235	15,409	13,211	2,198
Pension Expense	89,780	24,172	19,805	4,367
Health Insurance	206,450	51,613	40,305	11,308
Workers Comp. Insurance	34,864	8,716	10,565	(1,849)
Water Quality Testing	1,000	250	-	250
Naturescape Irrigation Service	4,679	1,170	-	1,170
Telephone Expense	10,800	2,700	3,154	(454)
Electric Expense	114,735	28,684	21,794	6,890
Rent Expense	17,480	4,370	1,330	3,040
Rent Expense - SCADA	56,040	14,010	14,010	-
Insurance	22,206	5,551	3,911	1,640
Repairs and Maintenance	97,468	24,367	7,177	17,190
R&M Vehicles	20,000	5,000	9,218	(4,218)
R&M Generators	26,083	6,521	8,306	(1,785)
R&M Lift Stations	168,850	42,213	7,549	34,664
Meters	49,340	12,335	4,538	7,797
Office Supplies	1,680	420	208	212
Operating Supplies - General	61,295	15,324	13,416	1,908
Uniforms	5,820	1,455	899	556
Motor Fuels	28,580	7,145	3,110	4,035
Dues, Licenses, Schools & Permits	13,296	5,050	5,050	-
Capital Outlay	1,324,000	510,266	510,266	-
Renewal & Replacement	-	-	-	-
<b>TOTAL FIELD OPERATIONS</b>	<b>\$ 3,161,315</b>	<b>\$ 988,173</b>	<b>\$ 872,598</b>	<b>\$ 115,575</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 14,496,024</b>	<b>\$ 4,516,155</b>	<b>\$ 4,047,052</b>	<b>\$ 469,103</b>



**CORAL SPRINGS IMPROVEMENT DISTRICT  
WATER & SEWER FUND  
Statement of Revenues, Expenses and Change in Net Assets**

**For the Period Ending December 31, 2018**

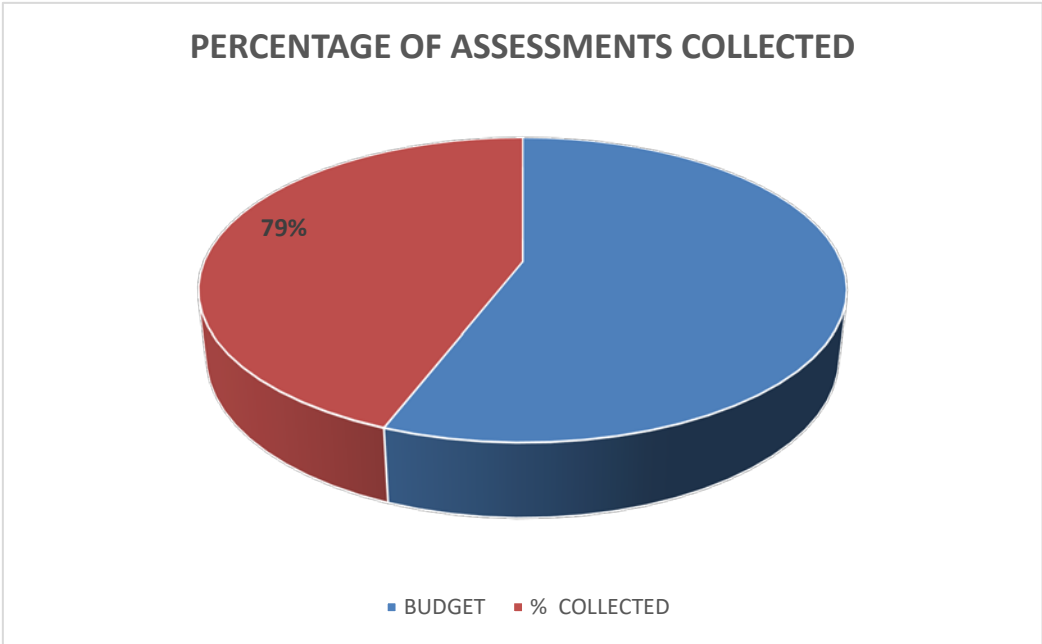
	<b>ADOPTED BUDGET FY 2018-2019</b>	<b>PRORATED BUDGET THRU 12/31/2018</b>	<b>ACTUAL 3 MONTHS ENDING 12/31/2018</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>RESERVES</b>				
Required Reserve for R & R	-	-	-	-
<b>TOTAL OPERATING EXP &amp; RESERVE</b>	<b>\$ 14,496,024</b>	<b>\$ 4,516,155</b>	<b>\$ 4,047,052</b>	<b>\$ 469,103</b>
<b>AVAILABLE FOR DEBT SERVICE</b>	<b>\$ 3,103,546</b>		<b>\$ 789,290</b>	
<b>DEBT SERVICE</b>				
<b>Principal</b>				
2016 Series	1,595,000	398,747	398,747	-
<b>Interest</b>				
2016 Series	1,226,405	306,605	306,605	-
<b>Total Debt Service</b>	<b>\$ 2,821,405</b>	<b>\$ 705,352</b>	<b>\$ 705,352</b>	<b>\$ -</b>
<b>Excess Revenues (Expenses)</b>	282,141		83,938	
<b>TOTAL DEBT SERV &amp; RESERVES</b>	<b>3,103,546</b>		<b>789,290</b>	
<b>Net Assets Beginning</b>			\$ 40,276,513	
<b>Net Assets Ending</b>			<b>\$ 40,360,451</b>	

<b>SUMMARY OF OPERATIONS &amp; DEBT SERVICE COVERAGE</b>		<b>AMOUNT</b>
<b>REVENUES</b>		<b>\$ 4,836,342</b>
<b>OPERATING EXENDITURES</b>		
Operating Expenditures-Admin		472,024
Operating Expenditures-Plant		2,702,430
Operating Expenditures-Field		872,598
<b>TOTAL OPERATING EXENDITURES</b>		<b>\$ 4,047,052</b>
Reserve Required for Future Debt Service		-
<b>TOTAL OPERATING EXPENDITURES &amp; RESERVES</b>		<b>\$ 4,047,052</b>
<b>AVAILABLE FOR DEBT SERVICE</b>		<b>\$ 789,290</b>
<b>LESS: DEBT SERVICE</b>		705,352
<b>EXCESS REVENUES (EXP)</b>		<b>\$ 83,938</b>
		<b>Debt Service Coverage 1.12</b>

# CORAL SPRINGS IMPROVEMENT DISTRICT ASSESSMENT COLLECTIONS FOR FYE 2018-2019

DECEMBER 31, 2018

DATE	ASSESSMENTS COLLECTED (Net of all Commissions & Fees)
10/31/2018	\$0.00
11/30/2018	497,219
12/31/2018	2,544,812
<hr/>	
<b>TOTALS</b>	<b>\$3,042,031</b>



## CORAL SPRINGS IMPROVEMENT DISTRICT

CHECK REGISTERS

**DECEMBER 2018**

FUND	CHECK DATE	CHECK No.	AMOUNT
General Fund	12/01/2018 thru 12/31/2018	#4797 - #4817	\$380,229.06
<b>Total</b>			<b>\$380,229.06</b>

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/07/18	00023			12000 SW 1ST ST PS 2 121 NW 93RD TER PS 1	FLORIDA POWER & LIGHT CO.		54.98	004797
12/07/18	00267			WA 143 CANAL BANK-DESIGN	GLOBALTECH, INC.		13,968.00	004798
12/07/18	00006			NEW MACHINE-PARTS	GREEN THUMB LAWN & GARDEN LLC		439.76	004799
12/07/18	00146			HYDROTHOL	HELENA AGRI-ENTERPRISES, LLC		11,032.50	004800
12/07/18	01166			SUPPLIES SUPPLIES CLEANER	SUPPLYWORKS		221.60	004801
12/07/18	00284			SUNSHINE 50% PINETREE 25% CSID-GF 25%	WASTE PRO-POMPANO		1,261.56	004802
12/18/18	01151			PARK PROPERTY 11/2018	BECKER & POLIAKOFF, P.A.		3,087.22	004803
12/18/18	99999			VOID CHECK	*****INVALID VENDOR NUMBER*****		.00	004804
12/18/18	00051			UNIFORM RENTAL 11/18 GASOLINE-GAS 11/18 GASOLINE-DIESEL 11/2018 SPRINT 11/18 SAM'S CLUB-FIELD SUP11/18 TELEPHONE 11/18 POSTAGE 11/18 PRINT & BINDING 11/18 RENT 11/18 TECHNOLOGY SHARING 11/18 OFFICE SUPPLIES HLTH INS-AMERITAS-DENTAL HLTH INS-AMERITAS-VISION HLTH INS-FLORIDA BLUE HLTH INS-MUTUAL OF OMAHA HOME DEPOT-SUPPLIES HOME DEPOT-SOD HOME DEPOT-SOD SUNSENTINEL-NOT.MEETING TIMONY HOUSE-CLEAN CARPET	CORAL SPRINGS IMPROVEMENT DIST WS		16,205.65	004805
12/18/18	00080			AMT DUE WS 12/31/2018	CORAL SPRINGS IMPROVEMENT DIST WS		50,445.82	004806
12/18/18	00267			MISC SERVICES 10/2018	GLOBALTECH, INC.		1,125.00	004807
12/18/18	00267			REQ #153 PAYMENT APPROVAL	GLOBALTECH, INC.		100.00	004808
12/18/18	00248			LEGAL SERVICES 11/2018	LEWIS, LONGMAN & WALKER, P.A.		9,356.44	004809
12/18/18	00118			BLUEPRINTS-FLASHDRIVE	MAXIGRAPHICS, INC.		10.00	004810
12/18/18	01165			COPIER LEASE #7232 12/18 COPIER READS #7232 12/18	XEROX		19.05	004811

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/20/18	00267			WA 143 CANAL BANK-DESIGN	GLOBALTECH, INC.		252,937.55	004812	
12/20/18	00267			WA 148 CANAL BANK#3 FEMA	GLOBALTECH, INC.		14,629.39	004813	
12/20/18	00006			PARTS-HANDCART	GREEN THUMB LAWN & GARDEN LLC		11.98	004814	
12/20/18	01159			MANAGEMENT FEES 12/2018	INFRAMARK, LLC		4,776.00	004815	
12/20/18	00025			SPONSOR/WATERWAY CLEAN-UP	MARINE IND.ASSOC OF SOUTH FLORIDA		500.00	004816	
12/20/18	01166			AIR FRESHNERS-REFILLS	SUPPLYWORKS		46.56	004817	
TOTAL FOR BANK G							380,229.06		
TOTAL FOR REGISTER							380,229.06		

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## CORAL SPRINGS IMPROVEMENT DISTRICT

CHECK REGISTERS

DECEMBER 2018

FUND	CHECK DATE	CHECK No.	AMOUNT
Water and Sewer	12/01/2018 thru 12/31/2018	#26429 - #26596	\$1,584,883.07
<b>Total</b>			<b>\$1,584,883.07</b>

CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO... YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/05/18	01633				CHAIN LINK FENCE-FINAL ACE FENCE			975.00	026429
12/05/18	01635				PORTABLE AIR COMPRESSOR H&E EQUIPMENT SERVICES INC.			14,565.00	026430
12/05/18	01609				REIMB JOURNEYMAN EXAM VAZQUEZ, PEDRO			800.00	026431
12/05/18	99999				VOID CHECK *****INVALID VENDOR NUMBER*****			.00	026432
12/05/18	99999				VOID CHECK *****INVALID VENDOR NUMBER*****			.00	026433
12/05/18	01130				MONTHLY BACTIS 8100231 CBOD & TSS 8100243 CBOD & TSS 8100249 PUBLIX-T.G.GIFTCARD-BOARD TR PROF-FIXED ASSETS SUPERMEDIA-7 TONERS FRANCOYYP-POSTAGE REFILL FLEETIO-MONTHLY FEE BENIHANA-MONTHLY LUNCHSEE CBOD & TSS 8100384 CBOD & TSS 8100385 CBOD & TSS 8100469 RO CONCEN 8100470 MONTHLY BACTERIA TOTAL P & N 8100538 CBOD & TSS 8100578 CBOD & TSS 8100579 DISINFECT 8100580 MONITORING WELLS 8100594 ANTHONYS-DEPT LUNCH MARSHALL WOLF-HSP 2 VFD PAYPAL-MINI PUSH BUTTONS CHEMICAL ROOM-DOORS AMAZON-ALCOHOL PREP PADS AMAZON-ALCOHOL PREP PADS AMAZON-ALCOHOL PREP PADS AMAZON-ALCOHOL PREP PADS AMAZON-PAC KITS AMAZON-PAC KITS AMAZON-PAC KITS AMAZON-PAC KITS HOME DEPOT-BIRD STAKES ANTHONYS-MANAGERS MEETING MARSHALL WOLF.HSP 1 VFD NU-TURF-ROYAL POIN.TREE AMAZON-LOG BOOKS 2019 AMAZON-LOG BOOKS 2019 SEDA-RENEWALS REFUND OF PAINT AMERICAN EXPRESS			10,439.44	026434
12/05/18	00056				CBOD & TSS CBOD & TSS FLORIDA SPECTRUM ENV. SERVICES, INC			.00	026435
12/05/18	01130				CBOD & TSS AMERICAN EXPRESS			68.00	026436

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO	FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/06/18	01630					NEW TORCH SETS			418.95	026437
12/06/18	01354					AIRGAS USA, LLC				
						GAP INS-PTREE 11/01/2018				
						GAP INS-W/H 11/01/2018				
						GAP INS-PTREE 11/15/2018				
						GAP INS-W/H 11/15/2018				
						GAP INS-PTREE 11/29/2018				
						GAP INS-W/H 11/29/2018				
						GAP INS-BOARD 11/30/2018			1,279.57	026438
12/06/18	00694					AMERICAN PUBLIC LIFE INSURANCE				
						TECH SUPP 10/26-11/25/18			1,185.00	026439
12/06/18	00352					ASSOCIATED SYSTEMS, INC.				
						UTILITY TAXES 11/2018			51,902.07	026440
12/06/18	01452					CITY OF CORAL SPRINGS				
						SAND STRAINER REPAIR				
						SAND STRAINER 1-NEW SWITC			888.00	026441
12/06/18	01636					DELTA CONTROLS				
						BLOWER 1-NEW SOFT START				
						FREIGHT			2,849.06	026442
12/06/18	00017					DYKMAN ELECTRICAL, INC.				
						CSID-R & R 10/23/2018				
						OVERNIGHT SERVICE				
						1ST O/N FRT CK-TORAY MEM				
						OVERNIGHT SERVICE			240.48	026443
12/06/18	01131					FEDEX				
						POST MTR11/19/18-02/18/19				
						POST MTR11/20/18-02/19/19			188.85	026444
12/06/18	01610					FRANCOTYP-POSTALIA, INC.				
						OUR LADY OF HEALTH 10/18			3,106.25	026445
12/06/18	01610					GLEN HANKS CONSULTING ENGINEERS				
						HARBOR INN 10/2018			87.50	026446
12/06/18	01360					GLEN HANKS CONSULTING ENGINEERS				
						WA 132 CSID WELL 6 VFD			2,557.98	026447
12/06/18	01360					GLOBALTECH, INC.				
						WA 139 DIESEL SUPPLY LINE			6,390.00	026448
12/06/18	01360					GLOBALTECH, INC.				
						WA 141 WWTP PLANT D			18,202.15	026449
12/06/18	01360					GLOBALTECH, INC.				
						WA 142 LS 13 & 17			26,646.49	026450
12/06/18	01360					GLOBALTECH, INC.				
						WA 144 DIW MIT			12,996.00	026451
12/06/18	01360					GLOBALTECH, INC.				
						WA 145 VFD HSP 5 & 6			11,527.00	026452
12/06/18	01360					GLOBALTECH, INC.				
						WA 150 MEMBRANE REPLACE			16,908.55	026453
12/06/18	01360					GLOBALTECH, INC.				
						WA 147 ANTISCALANT METER			2,167.11	026454
12/06/18	00063					GLOBALTECH, INC.				
						AC=018 CONTACTOR			88.35	026455
12/06/18	00179					GRAINGER, INC.				
						DR1900 REPAIRS				
						FREIGHT			1,195.75	026456
12/06/18	01329					HACH COMPANY				
						IRA-11/27/18 PLAN 705880			835.00	026457

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/06/18	01602			FICA EXPENSE 11/2018	MUTUAL OF OMAHA COMPANIES			233.76	026458
12/06/18	00913			CAMERA HEAD-REPAIRS FREIGHT	MYTANA LLC			164.95	026459
12/06/18	00840			400 TOILET DYE PACKS-GF	NORLAB, INC.			271.00	026460
12/06/18	01150			DESKPAD CALENDAR-SUNSHINE PLANNER-MARTA DESKPAD CALENDAR-4 DESKPAD CALENDAR-3 DESKPAD CALENDAR-3 DESKPAD CALENDAR-3 DESKPAD CALENDAR-3	OFFICE DEPOT		114.12	026461	
12/06/18	01355			DR-DEC 2018-PREPAID	OFFICESTREAM, INC.			330.00	026462
12/06/18	01259			WATER PUMP-WATER BREAKS	POLLARDWATER			1,771.36	026463
12/06/18	01628			TRAILER TIRES	POPS GARAGE			368.00	026464
12/06/18	01419			REIMB TO \$7,000 11/30/18	POSTMASTER			2,502.02	026465
12/06/18	01416			UTIL STMTS 11/2018 ADD'L METERED POSTAGE	PRIDE ENTERPRISES			1,150.81	026466
12/06/18	01571			PEST CONTROL-ADMIN 11/18 PEST CONTROL-MAINT 11/18 PEST CONTROL-ADMIN 12/18 PEST CONTROL-MAINT 12/18	SAMCO PEST SOLUTIONS			500.00	026467
12/06/18	99999			VOID CHECK	*****INVALID VENDOR NUMBER*****			.00	026468
12/06/18	00425			ADMIN-COFFEE SUPP 11/18 ADMIN-FLU SHOTS 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-CLEANING SUPP FIELD-GF-COFFEE/GATORADE FIELD-PT-COFFEE SUPP FIELD-PT-CLEANING SUPP FIELD-SS-COFFEE SUPP FIELD-SS-CLEANING SUPP	SAM'S CLUB/SYNCHRONY BANK			553.13	026469
12/06/18	01204			BKFLOW PREVENT.MGT SFTWRE	TOKAY SOFTWARE			530.00	026470
12/06/18	01627			MEMBRANES QTY 350					

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/06/18	01561				FRIEGHT TORAY MEMBRANE USA, INC.		134,018.50	026471	
12/06/18	01562				PRINCIPAL 2016 SER 12/18 US BANK		132,916.67	026472	
12/06/18	01498				INTEREST 2016 SER 12/18 US BANK		102,200.42	026473	
12/06/18	00441				AIR COMPRESSOR BACKHOE TRANSPORT BACKHOE REPAIRS-PARTS USA EQUIPMENT SOLUTIONS		1,650.34	026474	
12/06/18	01529				LAB CHEMICALS USA BLUEBOOK		25.19	026475	
12/06/18	01264				TRASH SERVICES-11/18 WASTE PRO-POMPANO		484.96	026476	
12/06/18	01264				ADMIN PHONE 12/18 WASTE PHONE 12/18 FIELD PHONE 12/18 WINDSTREAM COMMUNICATIONS, LLC		223.64	026477	
12/06/18	01465				ADMIN PHONE 12/18 FIELD PHONE 12/18 WINDSTREAM COMMUNICATIONS, LLC		169.06	026478	
12/07/18	88888				BLOWER 1-HEAT SLEEVE BLOWER 1-PARTS WORLD ELECTRIC SUPPLY, INC.		92.03	026479	
12/07/18	88888				800367404 PERSICHILLI JOH JOHN PERICHILLI		22.95	026480	
12/07/18	88888				800396611 LORUSSO ELIZABE ELIZABETH LORUSSO		113.07	026481	
12/07/18	88888				200467510 PEREZ LEONIDES LEONIDES PEREZ		26.16	026482	
12/07/18	88888				900508503 MASTON DENNIS/A DENNIS/ALEX MASTON		223.60	026483	
12/07/18	88888				510835803 PARIDO TIMOTHY/ TIMOTHY/ANNA PARIDO		11.02	026484	
12/07/18	88888				720012811 NUNEZ LAINEE LAINEE NUNEZ (MENDEZ)		204.13	026485	
12/07/18	88888				030429804 DAMAS MARIE MARIE DAMAS		60.83	026486	
12/07/18	88888				440306011 LHERISSON PATRI PATRICK/CINTHIA LHERISSON		61.93	026487	
12/07/18	88888				040720410 COLANGE CLAUDIA CLAUDIA COLANGE PINCHASSOW		61.93	026488	
12/07/18	88888				940832106 FREEDOM MTG FREEDOM MTG		61.93	026489	
12/07/18	88888				550245607 HILTON LAURA LAURA HILTON		60.62	026490	
12/07/18	88888				250607204 WECHSLER PAUL PAUL WECHSLER		36.93	026491	
12/07/18	88888				260356609 MONCHERY LAMOND LAMOND/MARIE MONCHERY		100.00	026492	
12/07/18	88888				260356610 *GRANT GAWANR *GAWANE GRANT		55.40	026493	
12/07/18	88888				460530812 *LMM FOOTWEAR *LMM FOOTWEAR		97.29	026494	
12/07/18	88888				160743716 GADD DENISSE DENISE GADD		145.73	026495	

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/07/18	88888		160750120	GARRUTO AMEDEO	AMEDEO GARRUTO			1.43	026496
12/07/18	88888		370630906	TAKS STEVEN/CIN	STEVEN/CINDY TAKS			111.93	026497
12/07/18	88888		070695809	SCOTT DAVID/JAN	DAVID/JANET SCOTT			129.57	026498
12/07/18	88888		480225008	COTTERAL HANDEL	HANDELL COTTERAL			100.00	026499
12/07/18	88888		390331108	LENOVITZ JEFFRE	JEFFREY LENOVITZ			60.83	026500
12/07/18	88888		290416017	*OCAMPO KATHERI	*KATHERINE OCAMPO			61.93	026501
12/07/18	88888		090866303	KILGORE WANDA	WANDA KILGORE			73.19	026502
12/07/18	88888		990884503	MONTALVO RICH	RICH MONTALVO			61.40	026503
12/07/18	88888		890907806	SIZEMORE TAMMI	TAMMI SIZEMORE			141.91	026504
12/13/18	00822			AFLAC-W/H 12/18					
				AFLAC-PTREE 12/18	AFLAC			3,031.22	026505
12/13/18	01194			AC=001 REPAIRS	AIR AMERICA AIR CONDITIONING, LLC			389.95	026506
12/13/18	01373			ADMIN DENTAL 01/19					
				WATER DENTAL 01/19					
				WW DENTAL 01/19					
				MAINT DENTAL 01/19					
				FIELD DENTAL 01/19					
				DENTAL..CSID-GF 01/19					
				DENTAL..PINETREE 01/19	AMERITAS LIFE INSURANCE CORP-DENTAL			4,537.12	026507
12/13/18	01374			ADMIN VISION 01/19					
				WATER VISION 01/19					
				WW VISION 01/19					
				MAINT VISION 01/19					
				FIELD VISION 01/19					
				VISION..CSID-GF 01/19					
				VISION..PINETREE 01/19	AMERITAS LIFE INSURANCE CORP-VISION			904.28	026508
12/13/18	00169			WELLS 4-11 WELL MAINT	AQUIFER MAINT & PERFORMANCE SYSTEMS			4,185.00	026509
12/13/18	01578			INTERNET CONNECTION 12/18	BLUE STREAM			169.80	026510
12/13/18	01554			WORKSHOP-SCADA 12/2018	CARABALLO, ARKIE			150.00	026511
12/13/18	01256			PLANTS					
				PLANTS					
				SOD					
				SOD	CORAL SPRINGS NURSERY, INC.			691.90	026512
12/13/18	01452			BLOWER 1-RELAYS	DELTA CONTROLS			758.00	026513
12/13/18	00023			ADMIN ELECTRIC 11/18					

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/13/18	00063			PLT-WATER ELECTRIC 11/18 PLT-WASTE ELECTRIC 11/18 FIELD ELECTRIC 11/18	FLORIDA POWER & LIGHT CO.		59,311.37	026514	
12/13/18	00973			WELL 11-ELECTRIC PANEL	GRAINGER, INC.		323.37	026515	
12/13/18	00514			WORKSHOP-SCADA 12/2018	GUSTITUS, RACHEL		150.00	026516	
12/13/18	01535			SLUDGE MGMT SEWER 11/18	H & H LIQUID SLUDGE DISPOSAL, INC.		9,943.00	026517	
12/13/18	01556			SULFURIC ACID AMMONIUM SULFATE SODIUM HYDROXIDE	HAWKINS, INC.		4,994.59	026518	
12/13/18	01329			HEADWORKS-PARTS	HUBER TECHNOLOGY INC.		520.00	026519	
12/13/18	01093			IRA-12/12/18 PLAN 705880	VANTAGEPOINT TRANSFER AGENTS-705880		835.00	026520	
12/13/18	01302			MONTHLY MAINT-DEC MAINTAIN CANAL BANK	JLS LANDSCAPE SERVICES, INC.		4,601.41	026521	
12/13/18	01341			LEGAL SERVICES 11/2018	LEWIS, LONGMAN & WALKER, P.A.		2,047.97	026522	
12/13/18	00611			LS 2-PROJECT 1	LMK PIPE RENEWAL LLC		328,169.00	026523	
12/13/18	01150			BLUEPRINTS-CD	MAXIGRAPHICS, INC.		137.00	026524	
12/13/18	01150			CHAIRMAT-ROBIN SELF-INKING STAMP-ACCOUNT FILE JACKETS-ACCOUNTING DELIVERY CHAIRMAT-ROBIN SELF-INKING STAMP-ACCOUNT FILE JACKETS-ACCOUNTING DELIVERY	OFFICE DEPOT		.00	026525	
12/13/18	01150			DIVIDERS/RULERS-MARTA MISC SUPP-TIM DIVIDERS/RULERS-MARTA MISC SUPP-TIM	OFFICE DEPOT		.00	026526	
12/13/18	01150			CORRECTION TAPE/2 CORRECTION TAPE/2	OFFICE DEPOT		.00	026527	
12/13/18	00045			CALENDAR-2018 INCORRECT CALENDAR-2018 INCORRECT	OFFICE DEPOT		.00	026528	
12/13/18	01392			SUPPLIES-MAINT TRUCKS	PEP BOYS		8.44	026529	
12/13/18	00200			OCT NEWSLETTERS 9,500 MAILING	PRINTING CORP. OF THE AMERICAS, INC		2,555.00	026530	
12/13/18	00200			BID-AIR COMPRESSOR NOTICE OF MEETINGS	SUN-SENTINEL (SOUTH FLORIDA)		333.00	026531	

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO... YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/13/18	01175				UNIFORMS-WATER UNIFORMS-WW UNIFORMS-MAINT UNIFORMS-FIELD 11/28/2018 UNIFORMS-GF 11/28/18 UNIFORMS-WATER UNIFORMS-WW UNIFORMS-MAINT UNIFORMS-FIELD UNIFORMS-GF 12/05/18	UNIFIRST CORPORATION		400.26	026532
12/13/18	01564				LEVY LOANS PER 12-13-2018	US DEPARTMENT OF EDUCATION		225.54	026533
12/13/18	00441				LAB CHEMICALS FREIGHT LAB CHEMICALS	USA BLUEBOOK		736.67	026534
12/13/18	01264				ADMIN PHONE 12/18 FIELD PHONE 12/18	WINDSTREAM COMMUNICATIONS, LLC		700.56	026535
12/13/18	01264				FRONT GATE PHONE 12/2018	WINDSTREAM COMMUNICATIONS, LLC		76.25	026536
12/13/18	01011				COPIER READS #7835P 11/18 COPIER LEASE #7835PT11/18 COPIER READS #7835PT11/18 COPIER READS #7535P 11/18	XEROX CORPORATION		207.62	026537
12/14/18	01637				INTERLOCAL AGMT-MARGATE	CITY OF MARGATE		2,693.15	026538
12/14/18	01150				CREDIT FOR SHIPPING RULERS/DIVIDERS-MARTA MISC SUPPLIE-WW CHAIR MAT-ROBIN STAMP-ACCOUNTING JACKET FILES-ACCOUNTING SHIPPING CHARGE	OFFICE DEPOT		151.92	026539
12/19/18	99999				VOID CHECK	*****INVALID VENDOR NUMBER*****		.00	026540
12/19/18	00033				SPRINKLER PARTS LIGHT BULBS-WP WW SUPPLIES TOOLS-MAINT JOHN DEERE-REPAIRS ADMIN POOL-SUPPLIES MAIN GATE-SUPPLIES BALL VALVES WATER BREAK PARTS WELL-SEAL DUCTS PROCESS ROOM-PAINT WATER BREAK PARTS WOOD STAKES-SUPPLIES TOOLS				

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/19/18	00005			PARTS-EMERG. TRAILER CHEM ROOM 1-SUPPLIES MAINT SUPPLIES WP MISC SUPPLIES MANHOLE-CONCRETE	HOME DEPOT		1,707.14	026541	
12/19/18	01118			COT SOD HYPO 42% COT SOD HYPO 58%	ALLIED UNIVERSAL CORP.		2,672.14	026542	
12/19/18	01417			BELT PRESS-REPAIRS FREIGHT	ANDRITZ SEPARATION, INC.		2,663.02	026543	
12/19/18	01403			HSP WELL PUMP	ATLANTIC ENVIRONMENTAL SYSTEMS, INC		7,260.00	026544	
12/19/18	00789			UNIT=030 REPAIRS	AUTO NATION FORD MARGATE		821.17	026545	
12/19/18	01598			SER. XEROX 6505-WATER	BROWARD BUSINESS EQUIPMENT		415.00	026546	
12/19/18	01327			IW 2-HAND WHEEL	CORE & MAIN LP		130.00	026547	
12/19/18	01452			RENTAL LS-12/2018 RENTAL CENTRAL-12/2018	DATA FLOW SYSTEMS, INC		4,670.00	026548	
12/19/18	00063			PROCESS ROOM-REPAIRS	DELTA CONTROLS		406.00	026549	
12/19/18	00031			PARTS LIFT STATIONS-SUPPLIES ALL LIFT STATIONS-PAINT ALL LIFT STATIONS-PARTS ALL LIFT STATIONS-SUPPLIE	GRAINGER, INC.		769.45	026550	
12/19/18	00377			ALL LIFT STATIONS-PARTS	GRAYBAR ELECTRIC CO.		32.01	026551	
12/19/18	01515			JOHN DEERE-RACK JOHN DEERE-OIL CHANGE	GREEN THUMB LAWN & GARDEN LLC		323.46	026552	
12/19/18	01605			ASPHALT	HARDRIVES ASPHALT COMPANY		741.81	026553	
12/19/18	01459			MANAGEMENT FEE 12/18 COPIES 12/18	INFRAMARK, LLC		7,317.55	026554	
12/19/18	01231			POST ACCIDENT-DRAINAGE	MEDEXPRESS URGENT CARE OF BOYNTON		49.00	026555	
12/19/18	01150			ADMIN LIFE INS 01/19 WATER LIFE INS 01/19 WW LIFE INS 01/19 MAINT LIFE INS 01/19 FIELD LIFE INS 01/19 LIFE INS W/H..WS 01/19 LIFE INS W/H..GF 01/19 LIFE INS.CSID-GF.ER 01/19 LIFE INS.PINETREE-ER01/19 LIFE INS.PINETREE-EE01/19	MUTUAL OF OMAHA		5,489.31	026556	
				CALENDAR-DIANE					

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
					CORRECTION TAPE-ADMIN CALENDAR-DIANE WRONG YEAR PLANNER/STATIONERY-JAN 2019 CALENDAR-DIANE COPY PAPER-4 CHAIR-WW RETURN TONER-PEDRO	OFFICE DEPOT		299.09	026557
12/19/18	01628				SMALL TRAILER- 2 TIRES	POPS GARAGE		184.00	026558
12/19/18	01392				CSID REPLY ENVELOPE 5,000 CSID # 10 ENVELOPES 500 DISTRICT-#10 WINDOW ENV	PRINTING CORP. OF THE AMERICAS, INC		389.00	026559
12/19/18	00551				POOL PUMP	RICE PUMP & MOTOR INC		290.20	026560
12/19/18	00351				SAFETY SUPPLIES-GLOVES GLOVES GLOVES	RITZ SAFETY EQUIPMENT, LLC		850.00	026561
12/19/18	00155				ADMIN SPRINT 12/18 PLANT-WATER SPRINT 12/18 PLANT-WASTE SPRINT 12/18 PLANT-MAINT SPRINT 12/18 FIELD SPRINT 12/18 SPRINT 12/18 DUE SUNSHINE SPRINT 12/18 DUE CSID GF	SPRINT		1,201.63	026562
12/19/18	00782				LOCATES TICKETS-11-2018	SUNSHINE STATE ONE CALL OF FLA.		211.19	026563
12/19/18	01175				UNIFORMS-WATER UNIFORMS-WW UNIFORMS-MAINT UNIFORMS-FIELD UNIFORMS-GF 12/12/18	UNIFIRST CORPORATION		200.13	026564
12/19/18	01498				AIR COMPRESSOR-RENTAL	USA EQUIPMENT SOLUTIONS		665.00	026565
12/19/18	00441				LAB EQUIPMENT FREIGHT HEADWORKS-PARTS FREIGHT HYDRANT GREASE FREIGHT	USA BLUEBOOK		129.17	026566
12/19/18	01450				FILTER CARTRIDGES	WACO FILTERS CORPORATION		6,909.45	026567
12/27/18	01194				AC=017 & 018 START & TEST AC=017 SERVICE CALL	AIR AMERICA AIR CONDITIONING, LLC		218.58	026568
12/27/18	00005				COT SOD-HYPO 58% COT SOD HYPO 42%	ALLIED UNIVERSAL CORP.		2,687.62	026569
12/27/18	01089				PLANT PHONE WATER 12/2018	AT & T		69.07	026570
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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO... YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/27/18	01432				BIO-MAX BLOCKS HEADWORKS SHIPPING	BACTICORP, LLC		1,228.00	026571
12/27/18	01503				FEED MOTOR 3-INSTALL	CONDO ELECTRIC MOTOR REPAIR CORP.		800.00	026572
12/27/18	01511				SAND & ROCK	CONRAD YELVINGTON DISTRIBUTORS		656.46	026573
12/27/18	00621				VIBRATION ANALYSIS				
12/27/18	01479				VIBRATION ANALYSIS	CORNELL BALANCING CO., INC.		1,470.00	026574
12/27/18	01452				LOCATES	CRAIG A.SMITH & ASSOCIATES		450.00	026575
12/27/18	00018				SAND STRAINERS 2-REPAIRS				
12/27/18	00018				CHEM ROOM-NEW LOAD CELL	DELTA CONTROLS		1,056.00	026576
12/27/18	01423				WATER BREAK PARTS WELL 2-VALVE WELL 2-VALVE WATER BREAK PARTS WATER BREAK PARTS WATER BREAK PARTS WATER BREAK PARTS CREDIT-PVC PARTS	FEI-POMPANO BEACH,FL WW # 125		1,816.20	026577
12/27/18	01360				ADMIN HLTH INS 01/19 WATER HLTH INS 01/19 WW HLTH INS 01/19 MAINT HLTH INS 01/19 FIELD HLTH INS 01/19 ADMIN HLTH INS-GF 01/19 FIELD HTH INS-GF 01/19 DUE FROM SHANK 01/19 DUE FROM PTREE 01/19	FLORIDA BLUE		60,531.60	026578
12/27/18	01360				WA 151 DIW PERMIT RENEWAL	GLOBALTECH, INC.		1,400.00	026579
12/27/18	01360				WA 140 DUAL ZONE WELL 4	GLOBALTECH, INC.		228,350.30	026580
12/27/18	01360				WA 141 WWTP PLANT D	GLOBALTECH, INC.		67,567.74	026581
12/27/18	01360				WA 142 LS 13 & 17	GLOBALTECH, INC.		45,963.57	026582
12/27/18	01360				WA 144 DIW MIT	GLOBALTECH, INC.		82,602.25	026583
12/27/18	00179				APA6000 AMMONIA AGRMT LAB PH PROBE FREIGHT	HACH COMPANY		4,143.87	026584
12/27/18	01535				REPLACE-SODIUM HYDRO CREDIT-SODIUM HYDRO FLUORIDE AMMONIA SODIUM HYDROXIDE	HAWKINS, INC.		2,697.00	026585

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CHECK DATE	VEND#	INVOICE DATE	NUMBER	EXPENSED TO... YRMO FND DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/27/18	00346				HOSES	INDUSTRIAL HOSE & HYDRAULICS, INC.		89.96	026586
12/27/18	01348				PARKSON PRESS-REPAIRS	MKI SERVICES, INC		279.70	026587
12/27/18	01406				SEWER CAMERA-REPAIRS DR3900-REPAIRS DR3900 REPAIRS MEMBRANE SHIPMENT	PAKMAIL		290.99	026588
12/27/18	00045				STEERING WHEEL COVER LIFT STATIONS-SUPPLIES	PEP BOYS		120.58	026589
12/27/18	01628				UNIT-047 3 TIRES UNIT-046 TIRES-REPAIRS	POPS GARAGE		2,770.73	026590
12/27/18	00066				DISTILLED WATER	READYREFRESH		63.38	026591
12/27/18	01581				STANTEC RATE STUDY 12/18	STANTEC CONSULTING SERVICES INC.		24,990.00	026592
12/27/18	01175				UNIFORMS-WATER UNIFORMS-WW UNIFORMS-MAINT UNIFORMS-FIELD UNIFORMS-GF 12/19/18	UNIFIRST CORPORATION		194.74	026593
12/27/18	01564				LEVY LOANS PER 12-27-2018	US DEPARTMENT OF EDUCATION		225.54	026594
12/27/18	00441				PH PROBES FREIGHT	USA BLUEBOOK		364.00	026595
12/27/18	01465				WELL 2-REPAIRED GROUND	WORLD ELECTRIC SUPPLY, INC.		187.66	026596
					TOTAL FOR BANK H			1,584,883.07	
					TOTAL FOR REGISTER			1,584,883.07	

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## **Sixth Order of Business**

**AMENDMENT 1 TO**  
**WORK AUTHORIZATION 146**

Globaltech No. 151097

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 FY2017-2018 Ground Storage Tank Repair and Improvements, hereinafter referred to as the "Specific Project."

**Section 1 – Terms**

NO CHANGE.

**Section 2 – Scope of Work**

Amendment 1 is reimbursing funds for unspent:

Allowance:	\$890.00
Dumpster:	\$3,657.00
<b>Total:</b>	<b>\$4,547.00</b>

**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 146 decreases the \$126,612.00 contract value by \$-4,547.00, to a new final contract amount of \$122,065.00.

**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

\_\_\_\_\_  
Printed Name of President

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

State of Florida  
County of Palm Beach

\_\_\_\_\_  
District Counsel  
**FIRM**  
Globaltech, Inc.  
Company

The foregoing instrument was  
acknowledged before me on this

\_\_\_\_ day of January 2019 by  
Troy L. Lyn who is personally known to  
me OR produced \_\_\_\_\_ as  
identification.

\_\_\_\_\_  
Signature  
Troy L. Lyn, Executive Vice President  
Name and Title (typed or printed)  
  
January 2019  
Date

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

## **Seventh Order of Business**



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

**To:** CSID Board of Supervisors  
**From:** Curt Dwiggin  
**CC:** Ken Cassel, District Manager  
**Date:** January 8, 2019  
**Re:** Lift Station Repair

The Field office has requested quotes from Trio to carry out necessary repairs at two of our lift stations. TRIO has returned with those quotes included in your package. The quoted estimates are in accordance with the terms of Trio’s contract with Broward County, the same contract which we have previously piggybacked. The Broward county contract with Trio remains in effect and is attached for reference.

These two stations have come up recently and unexpectedly, needing urgent repairs. These repairs are necessary to remain in compliance with 62-604.500(2) F.A.C. for proper maintenance of our facilities. The total cost quoted for the two stations is \$260,232.50

Lift Station Repair	
Lift Station	Trio Repair Quote
#5	\$128,956.25
#2	\$131,276.25
	<b>Total \$260,232.50</b>

This amount is covered in the budget for lift station rehab.

Thanks for your consideration,

Curtis J.L. Dwiggin  
 Field Dept. Manager



**DEVELOPMENT  
CORPORATION**

1701 N.W. 22nd Court  
Pompano Beach, Florida 33069  
(954) 971-2288  
Fax (954) 971-0030

April 25, 2018

Curt Dwiggin  
Coral Springs Improvement District  
10300 NW 11<sup>th</sup> Manor  
Coral Springs, FL 33071

**Re: Broward County Contract # Y2114640B1, CSID Lift Stations 13, 16, 17**

Dear Mr. Dwiggin,

Please consider this letter as our offer to perform work under our Broward County Lift Station Rehab Contract #Y2114640B1, copy is attached for your reference.

A hard copy of this letter will follow in the mail. Please let us know if you would also like a hard copy of the contract.

We look forward to working with you in the future.

Thank you,

A handwritten signature in blue ink, appearing to read "L. Shortz". The signature is stylized and cursive.

Larry Shortz

Trio Development Corp.



## **Eighth Order of Business**



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

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1/8/19

Contract between Allied Universal Corporation and the city of Fort Lauderdale

CSID Board Members,

The Water Plant requests your approval to piggy back on a contract between Allied Universal Corporation and the city of Fort Lauderdale for the purchase of sodium hypochlorite. Waco Allied Universal Corporation has agreed to allow CSID to piggyback on this contract. The contract term is for an initial period from 10/03/17 to 10/2/19. The contract also allows for the option to renew for two additional one year periods. The water plant also asks that the Board allow us to continue to piggyback on any renewals of this contract.

Thank you for your consideration,  
Joe Stephens  
Chief Operator  
Water Plant

January 3, 2019

Mr. Joe Stephens  
Chief Operator  
Coral Springs Improvement District  
10300 NW 11<sup>th</sup> Manor  
Coral Springs, FL 33071

**Re: Bid # ITB No. 12006-372  
Sodium Hypochlorite, Liquid**

Dear Mr. Stephens,

Please use this letter as confirmation that Allied Universal Corporation will allow Coral Springs Improvement District to piggyback on the City of Ft Lauderdale, BID # ITB No. 12006-372016-16 for Sodium Hypochlorite, with pricing listed below.

Sodium Hypochlorite/Bulk	\$0.498/Gal. (Full Truckloads)
Sodium Hypochlorite/Bulk	\$0.548/Gal. (Partial Truckloads)

This bid award was awarded by the City of Ft. Lauderdale on October 3, 2017.

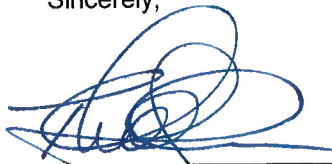
The term of this "piggyback" agreement is from January 1<sup>st</sup> 2019 to October 2<sup>nd</sup>, 2019, during which Coral Springs Improvement District agrees to purchase from Allied Universal Corporation all the Coral Springs Improvement District sodium hypochlorite requirements. As long as Ft. Lauderdale continues to extend the current contract, #ITB no.12006-372, we will continue to offer this piggyback to Coral Springs Improvement District.

Estimated annual volume 150,000 gallons.

If you agree with this offer along with the terms and conditions of Allied Universal Corporation and wish to accept this offer, please signify by signing this letter and returning by January 30<sup>th</sup>, 2019 by fax to (305) 463-8369 or email to [thomaso@allieduniversal.com](mailto:thomaso@allieduniversal.com)

We look forward to hearing from you.

Sincerely,



Thomas O'Shaughnessy  
Vice President of Sales

ACCEPTED:

Customer: \_\_\_\_\_

By: \_\_\_\_\_

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

Date: \_\_\_\_\_

cc: Jim Palmer, AUC President/CEO  
Ron Bray, AUC Sales Rep

3901 NW 115 Avenue  
Miami, Florida 33178  
305-888-2623

9501 Rangeline Road  
Ft. Pierce, Florida 34987  
772-464-6195

30 Neil Cunn Drive  
Ellisville, MS 39437  
601-477-2550

5215 W. Tyson Avenue  
Tampa, Florida 33611  
813-832-4868

8350 NW 115 Avenue  
Miami, Florida 33166  
305-888-2623

204 SCM Road  
Brunswick, GA 31525  
912-267-9470

1405 Possum Hollow Road  
Ranger, GA 30734  
706-334-7377

2100 Port Road  
West Memphis, AR 72301  
870-732-3107

## **Ninth Order of Business**

**9B.**

**Globaltech, Inc.**  
**CSID Engineer's Report**  
**January 28, 2019**

**PROJECTS UNDER CONTRACT**

**WA #131- HSP 7 Modifications – In Progress**

- Approved by Board – 1/22/18
- Problem with pump – reordered.
- Pump delivery scheduled for end of March – April, 2019.

**WA #132 – PW No. 6 - VFD Installation – Closeout**

- Approved by Board – 1/22/18
- Project completed in December 2018

**WA #133 - Facility Arc-Flash Study – In Progress**

- Revised Draft Report submitted 10/30 – under review.
- Conditional Assessment submitted 11/16 – under review.
- Vulnerability Assessment delivered 11/28.
- Review performed by CSID Staff and Globaltech
- Compiling comments – final review meeting scheduled January 25, 2019
- Final Report to be issued by mid-February 2019

**WA #139 – Generator Diesel Fuel Line Replacement – In Progress**

- Approved by Board – 4/26/18
- Contacted Broward County regarding need for permit
- Cypress Construction completed design
- Permit application submitted 1/21/19.
- Scheduling work to occur after the completion of WA-149 (March 2019)

**WA #140 – Dual Zone Monitor Well Construction – In Progress**

- Approved by Board – 6/18/18
- YBI mobilized off site and turned the well over to Globaltech in early-December
- Wellhead, pumps and instrumentation should be completed in February 2019.
- YBI will return to abandon the monitoring tubes in March 2019.

**WA #141 – Plant D Repair – In Progress**

- Approved by Board – 4/26/18
- Demolition completed 8/15/18
- Mechanical equipment (rake arm, center column, center cage, and drive) delivered & installed.
- Installed supplemental bracing on clarifier flange
- Drilled and installed epoxy anchors
- Floor design complete
- Should begin installing concrete sloped floor in January 2019

**Globaltech, Inc.**  
**CSID Engineer's Report**  
**January 28, 2019**

**PROJECTES UNDER CONTRACT (Cont.)**

**WA #142 – Lift Station 13 & 17 Rehabilitation – Closeout**

- Approved by Board – 4/26/18
- Project complete by 12/21/18.

**WA #143 – Site 12 Canal Bank Restoration – Closeout**

- Approved by Board 6/18/18
- Restoration work completed 11/02/18
- Met with owners to discuss fence issues and both are going install fences themselves.
- Projected can not officially close until fencing contractors are paid by Globaltech.

**WA #144 – Deep Injection Well – Mechanical Integrity Testing – Closeout**

- Work Authorization approved 6/18/18
- Field Work Completed 12/30/18
- Draft Reports submitted to FDEP on 12/06/18
- Final Reports submitted 1/03/19.

**WA #146 – FY 2017-2018 Ground Storage Tank Repair & Improvements – Closeout**

- Approved by Board 7/20/18
- Work completed on 0.75 MG Tank on 11/28/18
- Tanks filled and returned to service.

**WA #147 – Membrane Plant Antiscalant Flow Meter – Closeout**

- Approved by Board 9/17/18
- System installed.
- Programming scheduled for 12/18/18.
- Startup on 1/09/19

**WA #148 – Canal Bank Restoration at 10 FEMA Sites – In Progress**

- Approved by Board 10/16/18
- Work at Site 3 (NW 110<sup>th</sup> Lane) completed.
- Vegetation removed from Sites 1 & 26
- Shore Sox installed at Sites 1 & 26 – completed January 18, 2019
- Will restore fence at Site 26 in February 2019
- Closeout to occur in February

**Globaltech, Inc.**  
**CSID Engineer's Report**  
**January 21, 2019**

**PROJECTES UNDER CONTRACT (Cont.)**

**WA #149 – High Service Pump Building Isolation Valve Replacements – In Progress**

- Approved by Board 10/16/18
- Exploratory excavation completed
- Meeting scheduled valve assessment conducted 1/04/19
- Conducted field assessment of valves 1/09/19
- Ordered valves 1/21/19
- Installation to occur in February

**WA#151 – ORP Analyzer – On 11/26/18 Board – In Progress**

- Approved by Board 11/26/18
- Design and equipment placement completed
- Ordering equipment

**WA#152 – Deep Injection Well Operating Permits – In Progress**

- Approved by Board 11/26/18
- Prepared subcontract with MHC
- Draft application submitted for CSID review – January 18, 2019
- Application will be submitted by January 25, 2019

**WA#153 – Structural Assessment of Pump Stations 1 & 2 – On 12/17 Board**

- Approved by Board 12/17/18
- Prepared subcontract for WGI
- Data gathering phase

**WA#156 – Production Well 8 Redevelopment – In Progress**

- Approved by Board 12/17/18
- Prepared subcontracts for Centerline and Connect Consulting
- Scheduled field work and coordinated with CSID staff and Coral Springs
- Work began January 16, 2019

**Work Authorizations Under Development**

**WA#137 – High Service Pump 1 & 2 Improvement – on 2/19/19 Board**

**WA#155 – RO Concentrate Disposal Line Construction - on 2/19/19 Board**

**WA#157 – Post Treatment Chemical Injection Relocation – Deleted**



**9C.**





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

### Report Includes Updates through 1/16/2019

#### **Piggyback for hypochlorite with Allied Universal and the City of Ft Lauderdale**

On this month's agenda we are proposing a piggyback opportunity that Allied Universal has in place with the City of Ft Lauderdale. The contract we are piggybacking off of now, which is between Allied and Martin County, is still valid through July however this Ft Lauderdale contract will save us an additional 4 cents per gallon (or approx. \$4,500/yr). This new contract is good through October of 2019 with two optional one year renewals. We would like to continue piggybacking off of this contract as long as Ft Lauderdale renews.

#### **Transfer pump station flow meter resolution**

We have been having issues with this 16" Rosemount flow meter on our transfer pump station for some time now. We budgeted \$75,000 this year to move the flow meters location as well as the post treatment chemicals injection points to solve this issue once and for all. We were told by two manufacturers that the issue was that our chemical's were being injected too close to the meter causing it to fail. We had Rosemount's representative here performing the startup on our antiscalant flow meter and we began picking his brain again. He said he had the same issue at plants in Sunrise, Pompano, and Martin County. They determined that the terminal block on top of the meter was faulty and when replaced the meter worked great. He actually had a spare in his car and replaced it on ours for free while he was here. The meter has functioned flawlessly ever since saving us from a major project we were about to endure.

#### **Well 8 rehabilitation**

Although this WA was just approved at last month's meeting the well driller has already started. We placed the well out of service on 1/15 and turned it over to them to begin the rehab process. This will only take them three or four weeks and we should have the well back in service at the increased capacity that we are expecting.

#### **Underground valve replacement WA 149**

After identifying the age of some of the valves slated to be replaced we decided to run one last thorough test of each valve in order to be sure that they did in fact need to be replaced. It was determined that all but the 6" gate valve were not holding and could not be exercised or adjusted to solve the problem. Globaltech is moving forward with purchasing the 3 valves we need to replace.

## Antiscalant flow meter installation WA 147

A work authorization to install a Coreolis flowmeter on our antiscalant chemical feed system was approved at the September meeting. This is a critical instrument to have in place as it ensures an accurate amount of antiscalant is fed at all times. If too little or too much is fed for 60 seconds the entire plant will shut down before any membrane damage occurs. See new installed meter below:



## Well 2 isolation valve replacement

Well #2's in ground isolation valve has not worked for some time now. We have worked around it when necessary but it forces us to lose well 1-3 when something has to be done to well 2 because we have to close a valve further down the line. By replacing this valve we can isolate well 2 to perform the necessary work while still running wells 1 and 3. This replacing was done in house and three different departments worked seamlessly together to accomplish this task. See before during and after photos below:



**Well 11 failure**

We experienced a failure at well 11 earlier this month. When we pulled the well we saw that the pump shaft was no longer coupled to the motor shaft. After investigating further we found that the Hydroflo pumps they were sending us had too much play (travel) on the pump shaft which was allowing the coupling to slide to the bottom of the motor shaft and snap it off. After approaching the supplier with this data they agreed and are providing us with a brand new pump and motor as well as rebuilding the two spare pumps we had in stock to make sure the pump shafts travel no more than ¼” on all pumps from now on.

**Projects with Globaltech**

- High service pump #7 flushing line- WA 131 letter of understanding for the shift in direction approved in March. Underway
- High service pump #7 auto start at low pressure- WA 159 to be presented in March
- Replacement of high service pumps 1&2’s impellers- WA to be presented in February
- Underground diesel tank transfer lines upgrade- WA 139 approved in April. Underway
- Underground valve replacement on North side of high service pump building- WA 149 approved at the October meeting. Underway
- Membrane replacement assistance- WA 150 approved at the October meeting. Completed
- ORP probe installation- WA 152 approved in November. Underway
- Antiscalant flowmeter installation- WA 147 approved in September. Completed
- Well 8 rehabilitation- WA 156 approved in December. Underway
- Relocation of post treatment injection points- WA \*on hold\*

**Water Loss**

The graph below compares the water loss in % in 2017 vs 2018. The annual water loss in 2018 was 7.15% less than in 2017. This is a significant improvement. Although we are not at or below the 10% loss we want to be at if we can continue to make progress similar to this each year we will be in good shape.



## Wastewater Plant Operations

Scheduled annual waste stream analysis for February 4<sup>th</sup> with Florida Spectrum.

Monthly Influent average Flow for December was 3.75 MGD.

Monthly Concentrate average flow was 0.71 MGD.

Bio solids disposed of where 10 trailers or 18.89 dry tons.

All required monthly reports were submitted to the regulatory agencies.

## Ongoing Projects

Globaltech has notified the District that they are progressing with the following approved work:

### WA # 133– Arc Flash Study

- Staff received the Draft Arc Flash Report on October 30, 2018 and are reviewing the report. Globaltech has scheduled a draft review meeting with CSID, Globaltech and Smith Engineering on Jan. 25 at 10 am to finalize the report.

### WA # 140 Monitoring Well #4 Construction

- Globaltech was given notice on June 19, 2018, to proceed with Monitoring Well #4 Construction. Young Quist Brothers installed the final casing to Monitoring Well #4. Pressure test on casing was performed and result was successful. Monitoring well construction completed end of November 2018. Project is on hold awaiting delivery of piping by Globaltech. Once monitoring well 4 is completed, monitoring well #1 will be abandoned.



The staging area has been reseeded



**WA # 141 – Plant D Repairs**

- GlobalTech was given notice on April 27, 2018, to proceed with Plant D repairs. GlobalTech is designing the new sloped floor and baffle wall. The new rake arm and center column equipment for Plant D has been delivered. The cement is scheduled to be poured in January. G&G are installing studs now.







## **Coral Springs Improvement District**

Drainage Report January 28, 2019

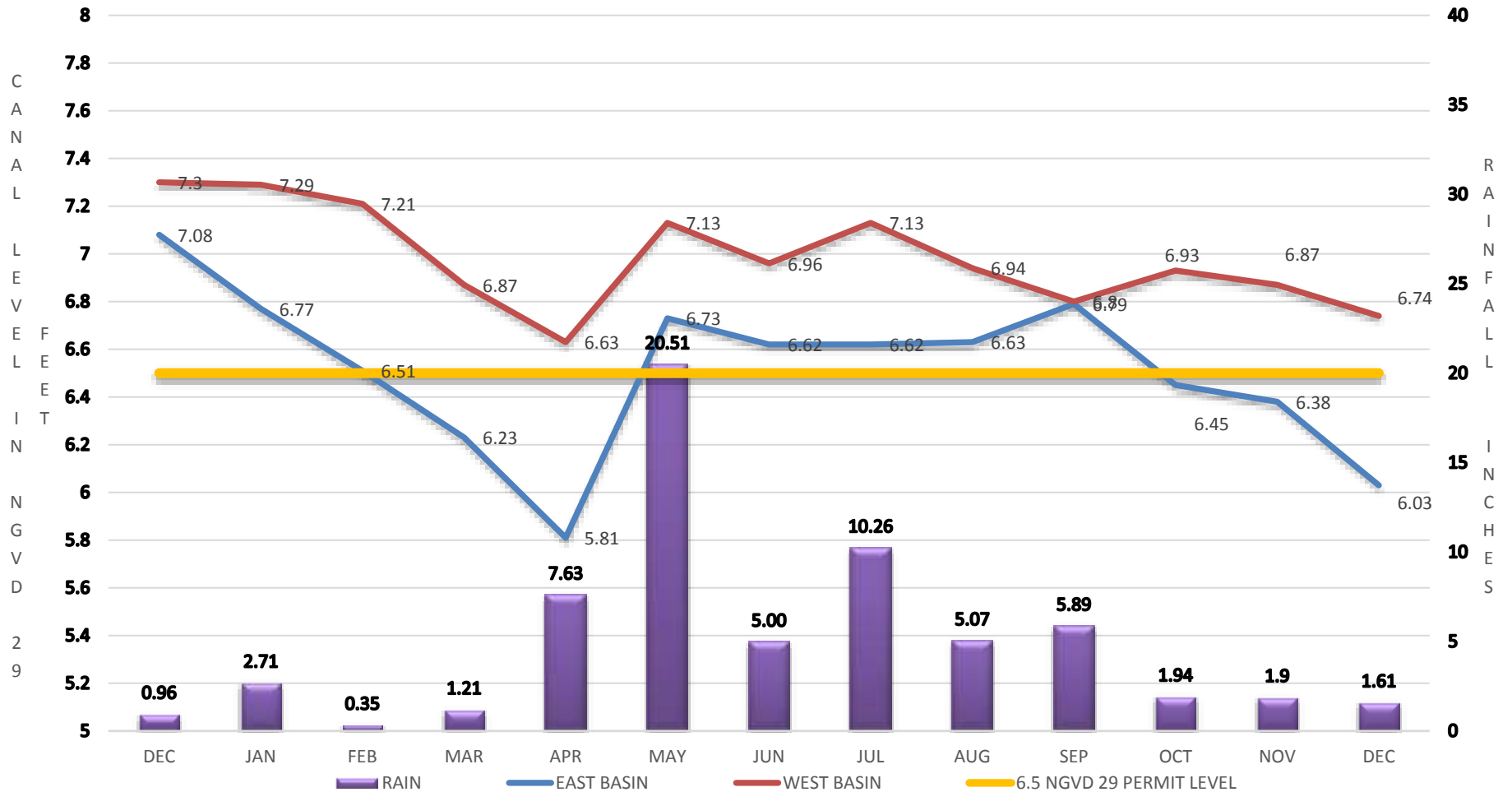
Board of Supervisors Meeting

- WA-148 Restoration of canal right of way at 3 sites is expected to be complete before the Board meeting.  
*Pics at end of report*
- Current canal levels are approx. 5.72 NGVD 29 in the east basin and 6.48 NGVD 29 in the west basin as of this report  
Rainfall recorded for December was 1.61 inches  
Rainfall recorded to date for the year is .08 inches
- Field spray activities are on-going as scheduled, no out of the ordinary issues to report. Lake Coral Springs was treated for eelgrass on Jan. 15  
Crews are removing saplings and small trees from the edge of canal banks and right of ways when adverse weather prevents spray applications.
- MSD Memorial Park: 17 Italian cypress trees installed. Signage installed.



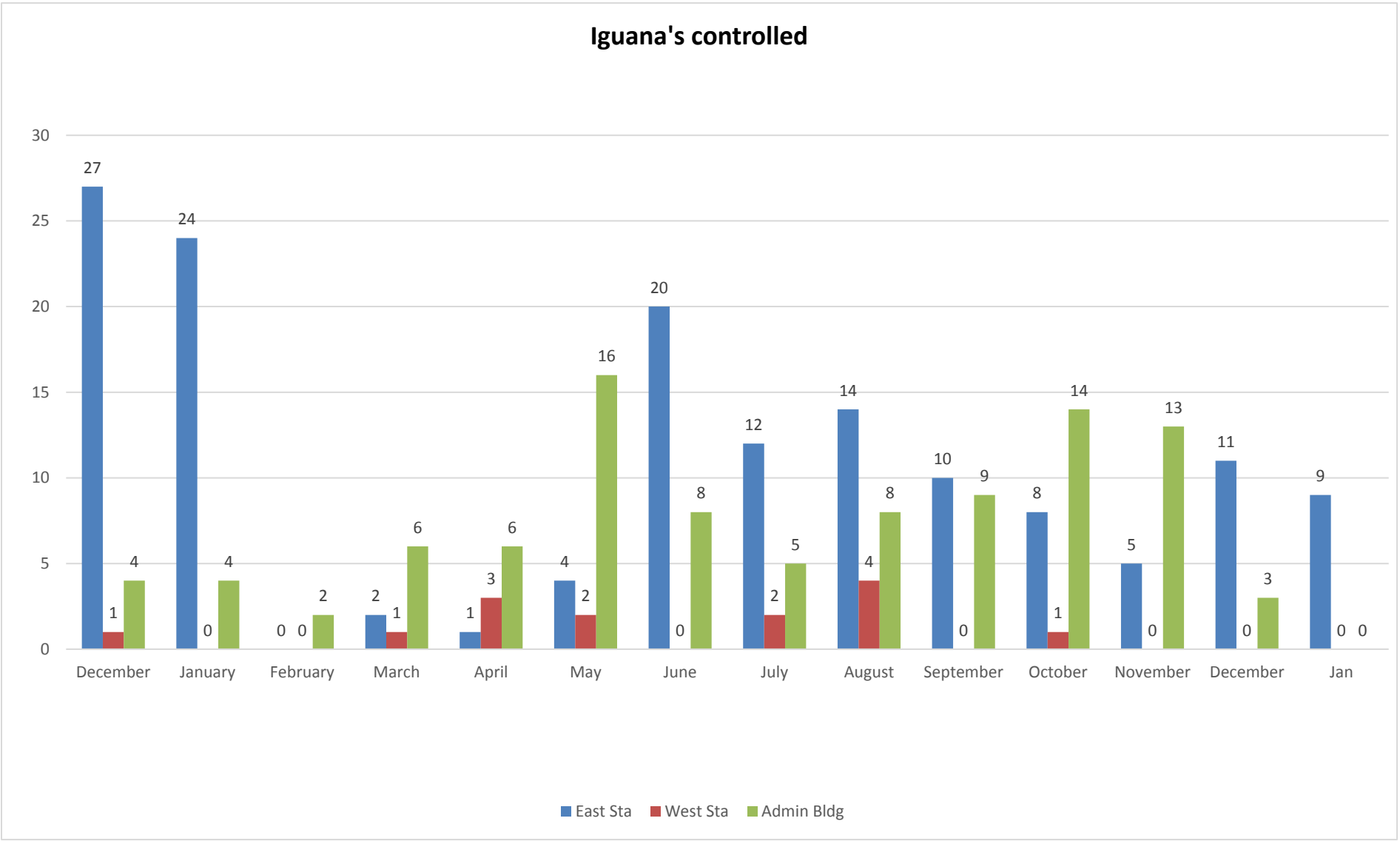


### AVG. BASIN LEVEL AND TOTAL RAINFALL



### Iguana Management: December 2017 through January 2019

**Iguana's controlled**

















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

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## Water Distribution and Wastewater Collection

### Department Report

1-22-19 board Meeting

Prepared by: Curtis Dwiggin

- There were only **5** reported service breaks in the month of December. **A record low in 20+ years!**
- Globaltech is complete with lift station 13 and 17 project, other than two small punch list items. The field staff is satisfied with the work that was done. I will be asking to close out that project at the February meeting.
- The department will be attending a demonstration for the repair of gravity sewer lines. We hope to find a cost effective point repair process that is effective. Currently there are some sewer systems, of our 41, that do not require full system rehab, but may benefit from point repair to maintain an effective system in the future.
- Trio Development Corporation has quoted us to rehabilitate two of our lift stations, 2 and 5, on a piggyback contract with Broward County. Those quotes are in for board consideration. This expense is covered in our budget for FY2019
- The Field Department is in the process of sampling surface waters, to potentially locate leaking water mains, as part of the next phase to our Water Loss Reduction program. The study is looking for indicators that would be common with potable water. We should have a complete report in February showing those findings.



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

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## Maintenance Department Report (Pedro V.) 1/28/2019

### Board Meeting

#### Water Department:

- Coordinating jobs in the acid bulk tank to replace defective gaskets in the distribution lines.
- The 8" flow meter of the bypass system was replaced and is operating satisfactorily.
- Well # 2 the outlet valve was replaced and the lightning system repaired. Works in groups with Curt personnel and the water plant.
- Process room motor # 3 was repaired by warranty and is operating under normal conditions. In process of intervention by guarantee the # 1 also.
- The negative pressure gages were repaired in the degasification system.
- Green areas maintenance with the workshop staff in the water wells.
- Well # 8 motor was disconnected for scheduled works with external contractor.

#### Wastewater Department:

- The pumping system of the filter press were intervened and they were repaired complete.
- The Parkson filter press compressor was repaired in the maintenance workshop
- Pressure problems were corrected in the water pumping system, head works.
- We are working with blower # 1 to be able to detect problem oil leakage in the unit before the intervention of external personnel.
- Preventive maintenance in equipment, lubrication and cleaning.

#### Field Department:

- We will be collaborating with Curt in the replacement of a meter box in the pumping station # 5.

#### Drainage Department:

- N/A

**9D.**




**LLW**

**LEWIS  
LONGMAN  
WALKER**

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Attorneys at Law  
llw-law.com

*Reply to: West Palm Beach*

**MEMORANDUM**

**TO:** Coral Springs Improvement District  
**FROM:**   
Terry E. Lewis, Esquire  
**DATE:** January 8, 2019  
**SUBJECT:** 2019 Hourly Billing Rates

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Please find enclosed a copy of our Firm's 2019 Hourly Billing Rates. In setting these new rates, we gave careful consideration to current market conditions. We are also happy to let you know that beginning January 1, 2019 our firm will no longer charge for in-house copying. We are confident that the rates are fair and highly competitive within our areas of practice and for our range of experience.

We remain committed to providing you with the best possible legal services. To this end we have assembled one of the best legal teams in Florida. We also continue to make significant investments in technology that help us maintain the standard of service that you expect.

We value your trust and we are committed to validating that trust. Your next month's invoice will reflect these new rates pursuant to our engagement agreement with you. Please do not hesitate to call me if you have any questions, or if you would like to discuss our new rates.

01082261-1

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**WEST PALM BEACH**

515 North Flagler Dr., Suite 1500  
West Palm Beach, Florida 33401  
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# ATTACHMENT 1

<b>Shareholders</b>	<b>Rates</b>
Baumann, Andrew J.	\$325.00
Capko, William G.	315 325.00
Diffenderfer, Michelle	325.00
Diffenderfer, Robert P.	325.00
Dodge, Kenneth W.	325.00
Duhy, Tara W.	325.00
Durden, Brenna M.	325.00
Flowers, Wayne E.	325.00
Hennessey, Kevin S.	325.00
Killinger, Lori E.	325.00
Lewis, R. Steven	325.00
Lewis, Terry E.	315 325.00
Linn, James W.	325.00
Lyon, M. Christopher	315 325.00
Malefatto, Alfred J.	325.00
Walker, Stephen A.	325.00
Longman, Anne	325.00
Jennison, Julia L.	265.00
Thomas, Glenn E.	290.00

<b>Associate Attorneys</b>	<b>Rates</b>
Behn, Seth C.	220 230.00 ✓
Cowan, Jennifer R.	275.00
Green, Richard P.	255.00
Johns, Christopher D.	215.00
Kato, Natalie A.	245.00
Morgan, Telsula C.	280.00
Petrick, Amy T.	300.00
Poot, Nicole J.	215.00
Rossmell, Kathryn B.	230.00
Santana, Rachael B.	225.00
Rustin, Janice	230.00
Wallace, John W.	270.00

<b>Paralegals</b>	<b>Rates</b>
Bissette, Jennifer S.	\$185.00
Blackwell, Christina L.	185.00
Connell, Kate	185.00
Lozada, Marilyn A.	185.00
Reichard, Sandra	185.00

<b>Of Counsel</b>	<b>Rates</b>
Aschauer, Fred	300.00

<b>Clerks</b>	<b>Rates</b>
Law Clerk	\$ 155.00
Summer Associate	165.00