

Pine Tree Water Control District Annual Landowners Meeting

**Wellington Village Hall
12300 Forest Hill Blvd.
Wellington, FL 33414**

**Monday, June 15, 2015
6:00 p.m.**

AGENDA

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Notice Read**
- IV. Selection of Chairman**
- V. Establishment of Quorum**
- VI. Election of Supervisor(s) –**
 - a. Ms. Chris Wallace - Seat Expires June 2015**
 - b. Swearing in of Supervisors**
- VII. Comments from the Board of Supervisors**
- VIII. Adjourn**

NOTE TO LANDOWNERS **ON PROCEDURE FOR ANNUAL MEETING**

Current Board members are:

Chris Wallace, President
Joel Arrieta
Maria Fong

Term Expires: June 2015
Term Expires: June 2016
Term Expires: June 2017

The Supervisor's election will be for Ms. Chris Wallace's seat which expires June 2015. The Supervisor is elected to a 3-year term. Nominations will take place from the Floor. The owners of the property within the Pine Tree Water Control District are entitled to one share for each and every acre of assessable land they own within the District. Landowners with more than one acre of assessable land shall be entitled to an additional share for any fractions of an acre greater than a ½ acre, when taking into consideration the aggregate of all the landowner's land within the District. A landowner may not split their shares when voting. In tabulating the results of any decision put before the landowners, a landowner shall vote the entire amount of their shares. The decision will be determined by the majority of shares voted.

A landowner may appear in person to vote their shares or give their proxy to someone else to vote their shares. A proxy has been included for your convenience. Only landowner's votes who attend in person or by proxy shall be eligible to be counted towards any decision of the landowners. The Secretary shall register landowners and proxy holders at the beginning of the meeting.

Owners whose assessments have not been paid for the previous year are not entitled to vote.

**Board of Supervisor's Meeting
Pine Tree Water Control District**

**Wellington City Hall
12300 Forest Hill Blvd.
Wellington, FL 33414**

**Monday, June 15, 2015
6:00 p.m.**

(Immediately following the Annual Landowners Meeting)

AGENDA

- I. Call to Order**
- II. Pledge of Allegiance**
- III. Approval of Minutes – April 20, 2015**
- IV. Presentation of Audited Financial Statements**
- V. Financial Report**
 - a. Financial Report
 - b. Expenditure Summary
 - c. Approval of Supervisor Invoices
 - d. Proposed Budget 2015 – 2016
- VI. Resolution No. PT 2015–01:** A Resolution of the Supervisors of the Pine Tree Water Control District Adopting the District's Preliminary Non-Ad Valorem Assessment Rate for Truth-In-Millage ("TRIM") Purposes; and Providing an Effective Date.
- VII. Operational Updates**
 - a. Operations Report
- VIII. Engineer's Report**
- IX. Attorney's Report**
 - a. Revised Policies and Procedures
- X. Other Business**
 - a. Approval of Revised Pine Tree Board of Supervisor's Meetings for 2015
- XI. Board Comments**
- XII. Next Meeting – Monday, July 13, 2015 at 6:00 p.m. (Budget)**
- XIII. Adjourn**

MINUTES

MINUTES

Pine Tree Water Control District Board of Supervisor's Meeting

**Wellington Village Hall
12300 Forest Hill Blvd.**

**Monday, April 20, 2015
6:00 p.m.**

Pursuant to the foregoing notice, a meeting was held of the Pine Tree Water Control District Board of Supervisors on Monday, April 20, 2015 at 6:00 p.m. at Wellington Village Hall, 12300 Forest Hill Blvd., Wellington FL 33414.

Board Supervisors Present: Chris Wallace, Board President, Joel Arrieta, Board Supervisor and Maria Fong, Board Supervisor.

I. Call to Order – Ms. Wallace called the meeting to order at 6:00 p.m.

II. Pledge of Allegiance – Ms. Wallace led the Pledge of Allegiance.

The following amendments were made to the agenda:

1. Ms. Wallace, Board President will be speaking after the Flying Cow Multi-Use Pathway Project Presentation.
2. Agenda Item VIII. Attorneys Report (a.) Revised Policies and Procedures will moved to the June 15, 2015 meeting.

III. Presentation: Flying Cow Multi-Use Pathway Project

Village of Wellington Engineers, Jonathan Reinsvold and Patrick Barthelemy made a presentation on the Flying Cow Multi-use Pathway Project.

Mr. Reinsvold provided a presentation of the Wellington Environmental Preserve Greenway Project (Flying Cow Road Multi-Use Pathway Project Presentation).

- The project is to construct a new paved multi-use path along Flying Cow Road, approximately 3.2 miles in length; two (2) new shade structures and associated landscaping, grading, drainage and traffic control devices. The multi-user path varies in width from eight (8) feet to ten (10) feet.
- All proposed improvements are within/on publicly-owned land and along Flying Cow Road beginning approximately 900 ft. south of SR 80 (Southern Boulevard) and extends south approximately 3.2 miles to the entrance (trailhead) to the Wellington Environmental Preserve.

Mr. Reinsvold indicated that the path was 3.5 miles long and would include several shade structures.

Public Comments

Mr. Ralph Potente, 11771 & 16350 Norris Road - Mr. Potente expressed concern about the bicycle racks.

Mr. Houston Meigs, 16433 Deer Path Lane – Mr. Meigs suggested having the shade structures with the bicycle racks be placed in the park near the restrooms and the entrance.

Ms. Paulette Venere, 16031 Rustic Road - Ms. Venere said she was concerned that building a bicycle and pedestrian pathway would take away from the riders.

Mr. Leland Wright, Cottontail Drive - Mr. Wright said he supported having the shade structures installed in the park, since the gates are locked at night.

Ms. Fong said that she was in favor of the trail and wished it had been done a long time ago.

Board member discussion by Chris Wallace, Board President

Ms. Wallace questioned why language was not added to the Water Control Plan specifying that a manure disposal project would not be allowed in the Pine Tree Water Control District.

Mr. Kurtz explained that the Board does not have the ultimate decision-making authority regarding land use and zoning within the Village of Wellington and therefore the District would not normally include that type of provision in their Water Control Plan.

Mr. Arrieta suggested that the Board needed to express their concerns to the Village of Wellington and communicate the desire of the Rustic Ranches residents to maintain a rustic life style within the community. He said they should also express the Board's desire to be notified when land use decisions are being made within the District.

Ms. Wallace said that she was willing to attend the Village of Wellington meetings to express her opinions as a resident but not as the Pine Tree Water Control District Board President.

Mr. Kurtz stated that the Board could ask the Pine Tree staff to formally ask the Village of Wellington for a development report which would include land use requests, zoning changes and Village of Wellington projects that were in the planning and/or advanced stages being proposed to be developed in Pine Tree.

Mr. Kurtz explained that the reason he suggested the Board adopt a policy and make a request to the Village of Wellington for a development report was so the Board would be notified as soon as an application was submitted for projects within or immediately adjacent to the District's boundaries. An ongoing development report could be provided for informational purposes and, if a petition warranted input, the Board would be able to go before the Village of Wellington Council.

Mr. Kurtz reminded the board members that they were allowed to speak to others within the community but each board member was not free to have discussions with each other. He reminded them that members of the community cannot be liaisons between the board members and they need to follow the Sunshine Law.

IV. Approval of Minutes

a. Board of Supervisors Meeting, November 17, 2014

A motion was made by Ms. Wallace, seconded by Mr. Arrieta and unanimously passed (3-0) approving the Minutes of the November 17, 2014 Board of Supervisors Meeting.

V. Financial Report

- a. Financial Report
- b. Warrant List
- c. Approval of Supervisor Invoices

Ms. Boersma presented the Financial Report and the Expenditure Summary.

She stated that the report covered the period ending March 31, 2015. She said the statements were unaudited but the auditors would start the auditing process the following month. She reviewed the following: Cash Assets - \$225,525; Fund Balance - \$222,689; Reserved for Emergency - \$30,000; Unreserved - \$192,689 providing the District with a very healthy fund balance. Revenues – Non-Ad Valorem Assessments - \$90,787; Total Expenditures- \$31,191.

Ms. Boersma stated that the Expenditure Summary itemized the total amount of expenditures as of March. The largest expenditures were for Wellington Pro Lawn \$12,744; Clarke Aquatic - \$7,500; and the Village of Wellington - \$8,750.

Ms. Boersma asked for approval of the supervisor invoices for Chris Wallace and Maria Fong.

A motion was made by Ms. Wallace, seconded by Ms. Fong, and unanimously passed (3-0) accepting the Financial Report dated March 31, 2015 and approving the Supervisor Invoices for Ms. Wallace and Ms. Fong for the meeting of April 20, 2015.

VI. Operational Updates

Mr. Fleury reported that the Operations Report was included with the agenda packet and presented a brief recap of the information.

He said that the report was a typical report that included mowing, grading along with addition of shellrock applied to the roads.

- Norris Road received approximately 345 tons of shellrock.
- Mowing schedules have been adhered to and on schedule.
- Several aquatic weed treatments have been applied to the canals.
- Solid Waste pick-ups have been on schedule.
- Mosquito treatment was been provided several times.

In response to the Board direction, Ms. Quickel stated that the December 2015 cut would be from December and would be added to March 2016.

Mr. Fleury agreed to repair holes created by the vegetation removal trucks at locations as identified by the Board and residents.

VII. Engineer's Report

a. Request: Canal Bank Restoration, Berry Hill Farm, LLC.

Mr. Higgins explained that staff received a letter from Berry Hill Farm, LLC who was the new land owner along the southbound canal. Mr. Higgins said the property owner, Mr. Potente, was in attendance.

Mr. Higgins explained that when the new property owner purchased the lot, he realized that there was approximately ten feet of water encroaching onto his lot. He was proposing to recover the land by reshaping the boundaries in order to obtain a maintenance berm and to provide fill in that portion of the canal. Mr. Potente wrote to the Board stating that further engineering work was needed to confirm that the hydraulics would support a reduction in the canal. He stated that he was not sure if there would be additional requests in the future but he felt that a policy decision by the Board was needed prior to proceeding.

Mr. Potente said that there were three different costs involved with the project: permitting fees, cost to obtain the dirt, and cost to do the work. He said that he felt that the Board needed to share the costs. He asked if the Village of Wellington could waive the permitting costs.

Mr. Arrieta said that Mr. Potente would need to provide a proposal to the Board for consideration.

Mr. Kurtz said since the canal was a Pine Tree canal, the Board could authorize or allow the property owner to submit the engineering study and evaluation for review. He said it would not make sense for Mr. Potente to incur design expenses if the Board would not authorize or consider the modification to the canal. The question before the Board was whether or not the Board would consider the project.

A motion was made by Mr. Arrieta, seconded by Ms. Fong, and unanimously passed (3-0) to accept the conceptual plan presented for the Canal Bank Restoration, Berry Hill Farm, LLC project, subject to meeting all the engineering criteria and requirements imposed by Mr. Higgins, and requiring that the project details be brought back to the Board for final review prior to anything being finalized or work commencing on the project.

VIII. Attorney's Report

a. Revised Policies and Procedures

Ms. Quickel explained that the Policies and Procedures agenda item was going to be deferred to the June meeting in order to include the red-lined changes discussed at the November 2014 meeting.

b. Letter Regarding Livestock Waste Disposal Status

Mr. Kurtz stated that the manure transfer station project was not moving forward in the near future due to the current market.

Mr. Kurtz addressed questions regarding roadway connections from Flying Cow Road into or around the Village of Wellington and stated that there were no plans for any direct or bypass connections from Flying Cow Road.

He reported that there were some discrepancies identified on the Pine Water Control Boundary Map that were reported to staff and have since been corrected.

IX. Other Business

a. Approval of Revised Pine Tree Board of Supervisor Meetings for 2015

Ms. Quickel explained that the next meeting would be on Monday, June 15, 2015 for the Annual Landowners Meeting/TRIM. There was a request to change Monday, July 20, 2015 and Monday, November 16, 2015 to optional meetings.

Ms. Fong stated that she would be out of town for the July 20, 2015 meeting. Ms. Quickel said that staff would coordinate with Board members and present a revised schedule.

X. Board Comments

Ms. Wallace requested that the Board meetings conclude by 7:30 p.m. or 8:00 p.m. at the latest. She also asked that public comments be limited to three (3) minutes.

At this point in the meeting, Ms. Quickel presented the District's new website that is under construction. She explained that it was created due to the legislative bill that passed in 2014 requiring special districts to maintain a separate active internet website by October 1, 2015.

XI. Next Meeting

(Regular) Monday, June 15, 2015 at 6:00 p.m. (Annual Landowners Meeting/TRIM)

XII. Adjourn

There being no further business to come before the Board, the meeting adjourned at 8:02p.m.

Approved:

Chris Wallace, President

Awilda Rodriguez, Secretary

**PRESENTATION OF
AUDITED FINANCIAL
STATEMENTS**

**PINE TREE
WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2014**

**PINE TREE WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Fund	9
Reconciliation of the Balance Sheet – Governmental Fund to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Fund to the Statement of Activities	12
Notes to the Financial Statements	13-17
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Special revenue fund	18
Notes to Required Supplementary Information	19
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	20-21
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	22
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	23-24



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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Pine Tree Water Control District
Palm Beach County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Pine Tree Water Control District, Palm Beach County, Florida ("District") as of and for the fiscal year ended September 30, 2014, 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2014, and the respective changes in financial position thereof for the fiscal 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 and budgetary comparison information 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2015, 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, 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 2, 2015, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Devar & Associates

June 2, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Pine Tree Water Control District, Palm Beach County, Florida's ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2014. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a total net position balance of \$194,721.
- The change in the District's total net position in comparison with the prior fiscal year was (\$103), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial statement analysis section.
- At September 30, 2014, the District's governmental fund reported ending fund balances of \$163,068, an increase of \$4,419 in comparison with the prior fiscal year. A portion of the fund balance is assigned to subsequent year expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government and maintenance functions for water control activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District currently maintains one individual governmental fund for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance for the special revenue fund, which is a major fund.

The District adopts an annual appropriated budget for its special revenue fund. A budgetary comparison schedule has been provided for the special revenue fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of the District's net position were as follows:

	NET POSITION SEPTEMBER 30,	
	2014	2013
Current assets	\$ 186,651	\$ 188,375
Capital assets, net of depreciation	31,653	36,175
Total assets	218,304	224,550
Current liabilities	23,583	29,726
Total liabilities	23,583	29,726
Net position		
Investment in capital assets	31,653	36,175
Unrestricted	163,068	158,649
Total net position	\$ 194,721	\$ 194,824

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

FINANCIAL ANALYSIS OF GOVERNMENT-WIDE INFORMATION (Continued)

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,			
	2014		2013
Revenues:			
Program revenues	\$ 104,923	\$	111,154
General revenues	15		98
Total revenues	104,938		111,252
Expenses:			
General government	23,592		24,617
Physical environment	81,449		61,995
Total expenses	105,041		86,612
Change in net position	(103)		24,640
Net position - beginning	194,824		170,184
Net position - ending	\$ 194,721	\$	194,824

As noted above and in the statement of statement of activities, the cost of all governmental activities during the fiscal years ended September 30, 2014 was \$105,041. Program revenues are comprised primarily of assessments. The majority of the increase in expenses was the result of an increase in professional services including, engineering and canal maintenance costs in the current fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual special revenue fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2014.

The actual special revenue fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS

At September 30, 2014, the District had \$45,219 invested in infrastructure for its governmental activities. In the government-wide financial statements depreciation of \$13,566 has been taken, which resulted in a net book value of \$31,653. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEARS BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the District Administrator at Pine Tree Water Control District, 12300 Forest Hill Boulevard, Wellington, FL 33414.

**PINE TREE WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2014**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 186,069
Assessments receivable	582
Capital assets:	
Depreciable, net	31,653
Total assets	<u>218,304</u>
 LIABILITIES	
Accounts payable	8,346
Due to other governments	15,237
Total liabilities	<u>23,583</u>
 NET POSITION	
Investment in capital assets	31,653
Unrestricted	163,068
Total net position	<u><u>\$ 194,721</u></u>

See notes to the financial statements

PINE TREE WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

Functions/Programs			Net (Expense)	
	Expenses	Program Revenues	Revenue and	
			Charges for	Changes in Net
			Governmental	Position
			Services	Activities
Primary government:				
Governmental activities:				
General government	\$ 23,592	\$ 23,592	\$	-
Physical environment	81,449	81,331		(118)
Total governmental activities	105,041	104,923		(118)
General revenues:				
Unrestricted investment earnings				15
Total general revenues				15
Change in net position				(103)
Net position - beginning				194,824
Net position - ending				\$ 194,721

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2014**

	<u>Major Fund Special Revenue Fund</u>	<u>Total Governmental Fund</u>
ASSETS		
Cash and cash equivalents	\$ 186,069	\$ 186,069
Assessments receivable	582	582
Total assets	<u>\$ 186,651</u>	<u>\$ 186,651</u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 8,346	\$ 8,346
Due to other governments	15,237	15,237
Total liabilities	<u>23,583</u>	<u>23,583</u>
 Fund balance:		
Assigned to:		
Subsequent year expenditures	28,490	28,490
Unassigned	134,578	134,578
Total fund balance	<u>163,068</u>	<u>163,068</u>
 Total liabilities and fund balance	<u>\$ 186,651</u>	<u>\$ 186,651</u>

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2014**

Fund balance - governmental fund	\$ 163,068
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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 as assets in the governmental fund financial statements. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	45,219		
Accumulated depreciation	<u>(13,566)</u>		<u>31,653</u>
Net position of governmental activities			<u><u>\$ 194,721</u></u>

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

	<u>Major Fund</u> Special Revenue Fund	<u>Total</u> Governmental Fund
REVENUES		
Assessments	\$ 104,923	\$ 104,923
Interest income	15	15
Total revenues	<u>104,938</u>	<u>104,938</u>
EXPENDITURES		
Current:		
General government	23,592	23,592
Physical environment	76,927	76,927
Total expenditures	<u>100,519</u>	<u>100,519</u>
Excess (deficiency) of revenues over (under) expenditures	4,419	4,419
Fund balance - beginning	<u>158,649</u>	<u>158,649</u>
Fund balance - ending	<u>\$ 163,068</u>	<u>\$ 163,068</u>

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

Net change in fund balances - total governmental fund	\$ 4,419
---	----------

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

Depreciation of capital assets is not recognized in the
governmental fund statements but is recorded as an expense in
the statement of activities.

(4,522)

Change in net position of governmental activities

\$ (103)

See notes to the financial statements

**PINE TREE WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Pine Tree Water Control District ("District") was incorporated in 1974 pursuant to Chapter 298, Florida Statutes. The Act provides, among other things, the power to levy and assess ad valorem and benefit taxes and special assessments for the financing and maintenance of improvements. The District was created for the purpose of reclaiming the lands within its boundaries for water control and water supply purposes, and to protect the land from the effects of water by means of the construction and maintenance of a surface water management system. The District's boundaries include approximately 4,622 taxable acres within Palm Beach County.

The District is governed by the Board of Supervisors ("Board"), which is composed of three members. The Board members are elected by the landowners of the District.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental fund:

Special Revenue Fund

The special revenue fund is the primary operating fund of the District and is used to account for all its financial resources.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to third party restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

Investments are reported at fair value.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s). For example, the District would record deferred outflows of resources on the statement of net position related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s). For example, when an asset is recorded in the governmental fund financial statements, but the revenue is unavailable, the District reports a deferred inflow of resources on the balance sheet until such times as the revenue becomes available.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the special revenue fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 - DEPOSITS

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2014 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Infrastructure	\$ 45,219	\$ -	\$ -	\$ 45,219
Total capital assets, being depreciated	45,219	-	-	45,219
Less accumulated depreciation for:				
Infrastructure	(9,044)	(4,522)	-	(13,566)
Total accumulated depreciation	(9,044)	(4,522)	-	(13,566)
Total capital assets, being depreciated, net	36,175	(4,522)	-	31,653
Governmental activities capital assets, net	\$ 36,175	\$ (4,522)	\$ -	\$ 31,653

Depreciation expense was charged to the physical environment function/program.

NOTE 6 – INTERLOCAL AGREEMENT

All the lands within the District are within the incorporated boundaries of the Village of Wellington (the "Village"). The District and the Village have executed an interlocal agreement under which the Village provides the administration and operation of the District. During the current year, the District incurred administrative fees of \$17,500 relating to this agreement, of which \$625 is due at September 30, 2014. In addition, at September 30, 2014, an additional \$14,612 in reimbursement is due to the Village for expenses paid on behalf of the District.

NOTE 7 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has not obtained commercial insurance to mitigate the costs of these risks.

**PINE TREE WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 111,440	\$ 104,923	\$ (6,517)
Interest income	-	15	15
Total revenues	<u>111,440</u>	<u>104,938</u>	<u>(6,502)</u>
EXPENDITURES			
Current:			
General government	35,500	23,592	11,908
Physical environment	176,000	76,927	99,073
Total expenditures	<u>211,500</u>	<u>100,519</u>	<u>110,981</u>
Excess (deficiency) of revenues over (under) expenditures	(100,060)	4,419	104,479
OTHER FINANCING SOURCES			
Carryforward surplus	100,060	-	(100,060)
Total other financing sources (uses)	<u>100,060</u>	<u>-</u>	<u>(100,060)</u>
Net change in fund balance	<u>\$ -</u>	4,419	<u>\$ 4,419</u>
Fund balance - beginning		<u>158,649</u>	
Fund balance - ending		<u>\$ 163,068</u>	

See notes to required supplementary information

**PINE TREE WATER CONTROL DISTRICT
PALM BEACH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the special revenue fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual special revenue fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2014.

The actual special revenue fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.



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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

To the Board of Supervisors
Pine Tree Water Control District
Palm Beach County, 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 and the major fund of Pine Tree Water Control District, Palm Beach County, Florida ("District") as of and for the fiscal year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 2, 2015.

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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

Deane & Associates

June 2, 2015



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Pine Tree Water Control District
Palm Beach County, Florida

We have examined Pine Tree Water Control District, Palm Beach County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2014. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2014.

This report 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, management, and the Board of Supervisors of Pine Tree Water Control District, Palm Beach County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 2, 2015



Grau & Associates

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Pine Tree Water Control District
Palm Beach County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Pine Tree Water Control District, Palm Beach County, Florida ("District") as of and for the fiscal year ended September 30, 2014, and have issued our report thereon dated June 2, 2015.

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 the Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 2, 2015, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Pine Tree Water Control District, Palm Beach County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Pine Tree Water Control District, Palm Beach County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 2, 2015

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2013.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2014.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2014.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes agrees with the September 30, 2014 financial audit report.

6. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

7. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2014. It is management's responsibility to monitor 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.

8. 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.

9. The District provided a link on its Web site to the Florida Department of Financial Service's Web site.

10. The District posted its tentative and final budgets on its Web site.

FINANCIAL REPORT

PINE TREE WATER CONTROL DISTRICT

STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET APRIL 30, 2015

	Special Revenue Fund	Adjustments	Statement of Net Assets
<u>ASSETS</u>			
Cash	\$ 231,349		\$ 231,349
Due from other governments		-	-
Prepaid expenditures		-	-
Capital assets:			
Depreciable, net	-	31,653	31,653
Total assets	<u>\$ 231,349</u>	<u>\$ -</u>	<u>\$ 263,002</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Accounts payable	\$ 6,036	\$ -	\$ 6,036
Due to other governments	3,310	-	3,310
Total liabilities	9,346	-	9,346
Fund balance:			
Reserved for emergency	30,000	(30,000)	-
Unreserved	192,003	(192,003)	-
Total fund balance	<u>222,003</u>	<u>(222,003)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 231,349</u>	<u>\$ (222,003)</u>	<u>\$ 9,346</u>
<u>NET POSITION</u>			
Net Position:			
Net invested in capital assets		31,653	31,653
Unrestricted		222,003	222,003
Total net position		<u>\$ 253,656</u>	<u>\$ 253,656</u>

PINE TREE WATER CONTROL DISTRICT

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE PERIOD ENDING APRIL 30, 2015

	Special Revenue Fund	Adjustments	Statement of Net Position
Revenues:			
Non-ad valorem assessments ⁽¹⁾	\$ 96,611	\$ -	\$ 96,611
Investment income	26	-	26
Miscellaneous	-	-	-
Total revenues	<u>96,637</u>	<u>-</u>	<u>96,637</u>
Expenditures:			
Current:			
Canal weed control	8,750	-	8,750
Drainage	3,222	-	3,222
Swale Mowing	16,280	-	16,280
Administration	9,450	-	9,450
Total expenditures	<u>37,702</u>	<u>-</u>	<u>37,702</u>
Excess of revenues over expenditures	<u>58,935</u>	<u>-</u>	<u>58,935</u>
Fund balance/Net position, beginning of year	<u>163,068</u>	<u>-</u>	<u>163,068</u>
Fund balance/Net position, end of year	<u>\$ 222,003</u>	<u>\$ -</u>	<u>\$ 222,003</u>

⁽¹⁾Assessment of 2,805.79 units at \$17.50; 223.03 units at \$25.00; and 637.95 units at \$85.00

PINE TREE WATER CONTROL DISTRICT

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL PERIOD ENDING APRIL 30, 2015

	Original/ Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Non-ad valorem assessments	\$ 103,510	\$ 96,611	\$ (6,899)
Investment income	-	26	26
Miscellaneous	-	-	-
Total revenues	<u>103,510</u>	<u>96,637</u>	<u>(6,873)</u>
Expenditures:			
Current:			
Canal weed control	15,500	8,750	6,750
Drainage	40,000	3,222	36,778
Swale Mowing	41,000	16,280	24,720
Administration	35,500	9,450	26,050
Total physical environment expenditures	<u>132,000</u>	<u>37,702</u>	<u>94,298</u>
Excess (deficiency) of revenues over expenditures	<u>(28,490)</u>	<u>58,935</u>	<u>87,425</u>
Fund balance, beginning of year	<u>163,068</u>	<u>163,068</u>	<u>-</u>
Fund balance, end of period	<u>\$ 134,578</u>	<u>\$ 222,003</u>	<u>\$ 87,425</u>

**PINE TREE WATER CONTROL DISTRICT
EXPENDITURE SUMMARY - FY 2015
APRIL AND MAY**

Vendor Name	Check Number	Amount
Chris Wallace	448875	50.00
Maria Fong	448846	50.00
Higgins Engineering	448639	1,500.00
Pace Analytical	449231	74.00
Wellington Pro Lawn	2061	3,536.00
Wellington Pro Lawn	2094	4,272.00
Tax Collector, PBC	448870	9.00
		9,491.00

PURCHASING CARD TRANSACTIONS

Vendor Name		Amount
Clarke Aquatic		1,250.00
		1,250.00

OTHER CHARGES

Vendor Name		Amount
-		

GRAND TOTAL

\$ 10,741.00

Board Member Chris Wallace

Invoice to: Pine Tree Water Control District

Invoice for: Pine Tree WCD Meetings Attended

Meeting Date	Amount Due
6/15/2015	\$50.00
Total Due	\$ 50.00

Board Member	<u>Maria Fong</u>
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Invoice to: Pine Tree Water Control District

Invoice for: Pine Tree WCD Meetings Attended

Meeting Date	Amount Due
6/15/2015	\$50.00
Total Due	\$ 50.00

PINE TREE WATER CONTROL DISTRICT **PROPOSED BUDGET FOR FY 2016**

REVENUES

Rustic Ranch Assessment (PAM)
Agricultural Assessment (PBM)
Water Management (PCM)
Less collection allowance (5%)
Use of Reserves

Total Revenues

EXPENDITURES

Canal weed control
Drainage improvements and maintenance
Swale mowing
Supervisor meeting fees
Engineering and Legal
Administrative cost

Total Operating Expenditures

PROPOSED FY 2016 BUDGET		
Units	Assessment	Total
638.92	\$65.00	\$ 41,530
223.03	\$17.50	3,900
2,805.45	\$15.00	42,080
		(4,400)
3,667.41		\$ 119,800
		\$ 15,500
		20,000
		51,000
		500
		10,000
		22,800
		\$ 119,800

2015 ADOPTED BUDGET		
Units	Assessment	Total
637.95	\$85.00	\$ 54,230
223.03	\$25.00	5,580
2,805.79	\$17.50	49,100
		(5,400)
3,666.77		28,490
		\$ 132,000
		\$ 15,500
		40,000
		41,000
		500
		10,000
		25,000
		\$ 132,000

Administrative Cost Detail

Staff Expense Allocation	\$ 15,500
Audit	\$ 5,000
Printing & Advertising	\$ 1,550
Dues	200
Banking Services & Misc	\$ 400
Other Misc.	\$ 150
	<u>\$ 22,800</u>

RESOLUTION
NO. PT 2015-01

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RESOLUTION NO. PT2015-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE TREE WATER CONTROL DISTRICT ADOPTING THE DISTRICT'S PRELIMINARY NON-AD VALOREM ASSESSMENT RATE FOR TRUTH-IN-MILLAGE ("TRIM") PURPOSES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 298 of Florida Statutes, provides that the Board of Supervisors of the Pine Tree Water Control District shall consider and adopt an annual budget for the District; and

WHEREAS, Chapter 298 of Florida Statutes, provides that the Board of Supervisors shall adopt non-ad valorem assessments upon designated lands lying within the jurisdictional boundaries of the District for purposes of TRIM.

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

SECTION 1. The foregoing recitals are hereby affirmed and ratified as being true and correct.

SECTION 2. The Preliminary Non-Ad Valorem Assessment Rates per computed acre depending on the Unit, for Pine Tree Water Control District for purposes of TRIM for the Fiscal Year 2015/2016 are hereby adopted as follows:

Rustic Ranches (PAM)	\$ 65.00
Agricultural (PBM)	\$ 17.50
Water Management (PCM)	\$ 15.00

SECTION 3. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 15th day of June, 2015.

ATTEST:

PINE TREE WATER CONTROL DISTRICT

BY: _____
Awilda Rodriguez, Board Secretary

BY: _____
Chris Wallace, President

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY**

BY: _____
Jeffrey S. Kurtz, Board Attorney

OPERATIONAL UPDATES

MEMORANDUM

DATE: JUNE 4, 2015
TO: PINE TREE BOARD OF SUPERVISORS
FROM: MITCHELL W. FLEURY, PUBLIC WORKS DIRECTOR
CC: TANYA QUICKEL, DISTRICT MANAGER
RE: OPERATIONS REPORT

Roads

Roads continue to be graded and maintained on a regular schedule as follows:

Dragged: April 6th, 16th and 29th and May 4th, 11th, 18th and 26th.

Graded: All roads: April 9th, Deer Path, Norris and Skipkis were graded on April 23rd, Deer Path and Hollowtree on April 30th.

All roads: May 7th and 14th and checked on May 21st and 28th

Roads were checked on May 21st and 28th and grading not needed, except where noted above and grading was completed.

Canals

Aquatic Weed Treatment report for Rustic Ranches is as follows:

April 2015

04/02/2015 – Inspected C-F(5), C-H(5), C-K(N), C-I(S), C-T(N) and C-T(S)

04/09/2015 – Inspected C-F(5), C-H(5), C-K(N), C-I(S), C-T(N) and C-T(S)
and Treatment C-H(5)

04/16/2015 – Inspected C-F(5), C-H(5), C-K(N), C-I(S), C-T(N) and C-T(S)
and Treatment C-K(N)

04/23/2015 – Inspected C-F(5), C-H(5), C-K(N), C-I(S), C-T(N) and C-T(S)
and Treatment C-K(N)

04/30/2015 – Inspected and Treatment C-F(5), C-H(5), C-K(N), C-I(S), C-T(N)
and Inspected C-T(S)

05/04/2015 – Inspected C-F(5), C-H(5), C-K(N), C-I(S), C-T(N) and C-T(S)

05/15/2015 – Inspected C-F(5), C-H(5), C-K(N), C-I(S), C-T(N) and C-T(S)

05/21/2015 – Inspected and Treatment C-F(5), C-K(N), C-I(S), C-T(N) and C-T(S)
and Inspected C-H(5)

05/28/2015 – Inspected C-F(5), C-H(5), C-K(N), C-I(S), C-T(N) and C-T(S)

Rain fall data for April and May 2015 are attached for review and information.

Landscape Maintenance

- Canal Tops were cut on April 1st and returned and finished on the 2nd, May 1st and May 15th
- Canal Slopes were cut on April 1st and finished on the 2nd
- Swales were cut on April 1st, May 2nd and May 16th

Please note that mowing schedules may be adjusted due to weather conditions.

Solid Waste

- All routes are on schedule
- Route monitoring continues and is completed on a weekly basis each Wednesday
- Trucks are being monitored by Solid Waste staff to assure compliance with speed limit laws

Mosquito Control

Larvicide treatments were applied in swale areas and spraying (truck fogging) was completed April 17th, May 14th and May 19th. Spraying is scheduled for this week, weather permitting.

Rainfall Data APRIL 2015

Date	Pump Station #7 Flying Cow Rd & Southern Blvd	Structure 40 Flying Cow Rd.
APRIL 2015		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	0.43	
18		
19		
20	0.04	1.5
21	0.62	1.43
22		
23	1.12	0.57
24		
25		
26		
27	0.67	1.13
28	0.83	0.56
29	0.52	0.43
30		
31		
Totals	4.23	5.62

Rainfall Data MAY 2015

Date	Pump Station #7 Flying Cow Rd & Southern Blvd	Structure 40 Flying Cow Rd.
MAY 2015		
1		
2		
3		
4		
5	0.07	0.26
6	0.12	0.13
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	0.97	0.27
23		
24		
25		
26		
27		
28		
29		
30		
31		
Totals	1.16	0.66

ATTORNEY'S REPORT

*VEGETATION/PLANTINGS
AFFECTING CANALS AND
SWALES PROPOSED POLICY*

Pine Tree Water Control District Proposed Policy Regarding Vegetation/Plantings affecting Canals and Swales

Vegetation and Plantings affecting the Flow of Water in Canals and Swales

The Pine Tree Water Control ~~District~~PTWCD (~~PTWCD or District~~) is responsible for drainage within the ~~District~~PTWCD boundaries. The minimization of impediments to the flow of water through canals and swales is a ~~District~~PTWCD goal. It is therefore the policy of the ~~District~~PTWCD to prohibit the planting of trees or other vegetation, except sod, within or adjacent to canals and swales, when such planting has or may have in the future the result of impeding the flow of waters or maintenance of the canals or swales.

When the ~~District~~PTWCD determines that plantings are or may be affecting either the flow of water within or maintenance of a canal or swale the ~~District~~PTWCD shall initiate contact with the landowner and work with the landowner to eliminate or minimize the affect of the plantings on the canal or swale. If the ~~District~~PTWCD Administrator or their designee is unable to resolve the issues, the Administrator shall bring the issue to the ~~District~~PTWCD Board of Supervisors for advice and direction.

*CONSTRUCTION AND
MAINTENANCE OF DRIVEWAY
CULVERTS PROPOSED POLICY*

Pine Tree Water Control ~~District~~District Proposed Policy Regarding Construction and Maintenance of Driveway Culverts

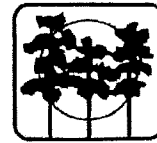
Driveway Culverts

The Pine Tree Water Control ~~District~~PTWCD (~~PTWCD or District~~) is responsible for drainage within the ~~District~~PTWCD boundaries. The minimization of impediments to the flow of water through canals and swales is a ~~District~~PTWCD goal. In order to accomplish this goal, the location and size of all driveway culverts across swales or canals used for drainage purposes within the Pine Tree Water Control ~~District~~PTWCD (PTWCD or ~~District~~PTWCD) must be approved by the ~~District~~PTWCD.

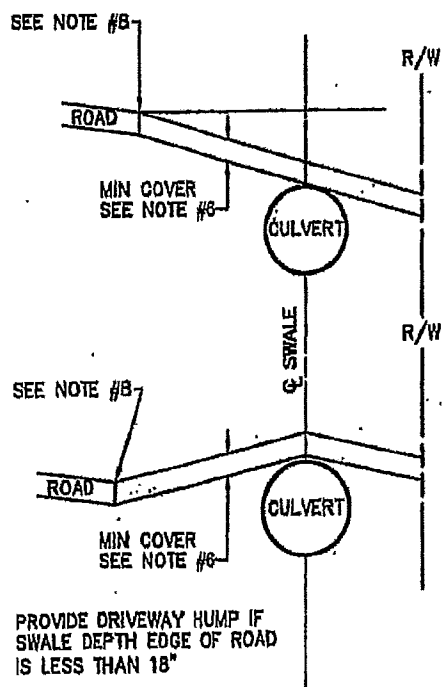
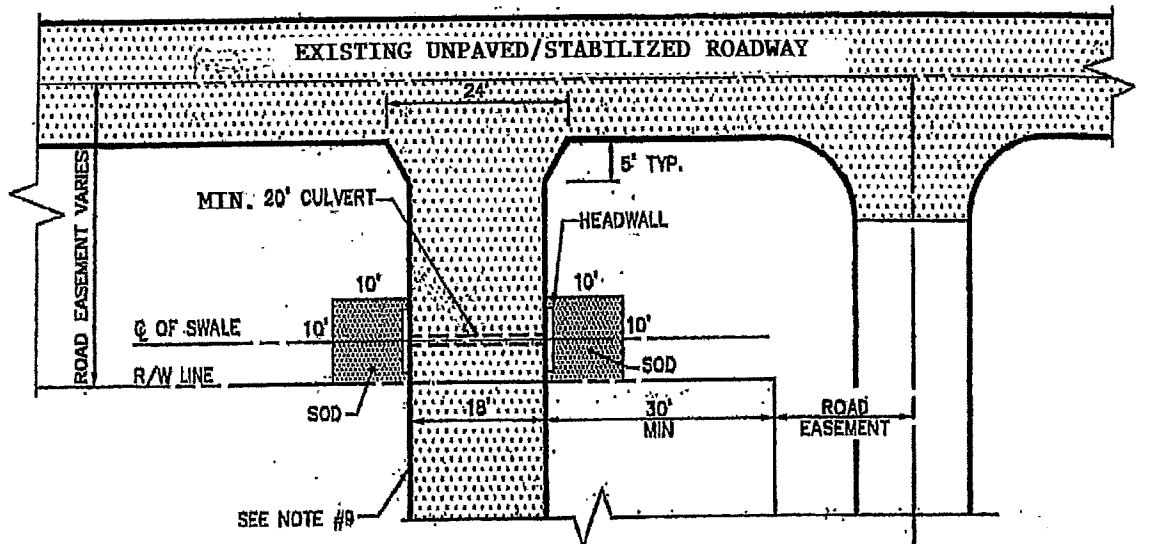
The ~~District~~PTWCD shall specify the culvert size. Although the ~~District~~PTWCD has not previously required culverts to be approved, given the ~~District~~PTWCD's investment in the reconstruction of culverts and the necessity to maintain the flow of water throughout the ~~District~~PTWCD's drainage system, ~~District~~PTWCD approval will be required as of February 1, 2015. This approval shall be done in conjunction with the Village of Wellington Engineering Department's review of such permits required as a part of the Village's Land Development Regulations (LDRs) and Building Code. The ~~District~~PTWCD may designate the Village Engineer as its agent for purposes of the ~~District~~PTWCD's review and approval.

Culverts must be maintained in good condition. The landowner is responsible for repairing any damage to culvert or replacing the culvert if necessary. If the ~~District~~PTWCD determines that a culvert is in need of repair or replacement, the ~~District~~PTWCD may notify the landowner of the need to make repairs or replacement. In the absence of emergent conditions the landowner will generally be given 60 days to make the repairs or replacement and bring the culvert back into good condition. If the repair or replacement is not done in a timely manner the ~~District~~PTWCD may initiate repairs or replacement of the damaged culvert and assess the landowner for the cost of such works.

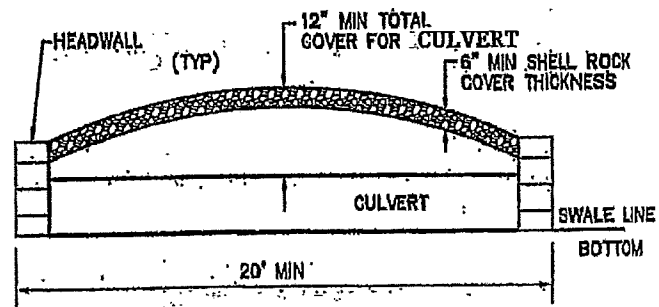
Attached: 1)Village of Wellington Unpaved/stabilized Road Driveway Connection Detail
2) Unpaved/Stabilized Road Driveway Connection Drawing



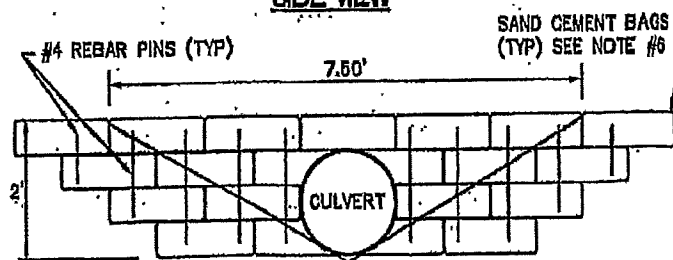
UNPAVED/STABILIZED ROAD DRIVEWAY CONNECTION DETAIL



TYPICAL DRIVEWAY SECTIONS



SIDE VIEW



HEADWALL DETAIL



UNPAVED/STABLIZED ROAD DRIVEWAY CONNECTION DETAIL

NOTES:

1. CULVERT MATERIAL SHALL BE EITHER CORRUGATED METAL PIPE (CMP) 18" DIAMETER; REINFORCED CONCRETE PIPE (RCP) 15" DIAMETER; OR HIGH DENSITY POLYETHYLENE (HDPE) CORRUGATED PIPE, SMOOTH WALL 15" DIAMETER, ADS N-12 OR APPROVED EQUAL.
2. CULVERT DIAMETER OR OTHER MODIFICATIONS MAY BE REQUIRED BY THE CITY. EQUIVALENT ELLIPTICAL PIPE MAY BE SUBSTITUTED FOR ROUND CULVERT.
3. APPLICABLE FOR RESIDENTIAL DRIVEWAY AUTO TRAFFIC ONLY.
4. SAND-CEMENT HEADWELL APPLICABLE TO CMP, RCP, & HDPE AND WHERE APPLICABLE (30-60 LB BAGS, 15 ON EACH SIDE). SAND CEMENT BAGS SHALL BE PINNED WITH #4 REBAR.
5. CULVERT MAY BE OMITTED AT THE DIRECTION OF THE CITY. DRIVE SHALL MATCH SWALE GRADE.
6. SHELLROCK AND FILL SHALL BE COMPACTED TO 98% MAX DRY DENSITY PER AASHTO T-180 WITH 12" MINIMUM COVER FOR CMP & HDPE AND 6" MINIMUM COVER FOR RCP.
7. SLOPE FROM EDGE OF DRIVE TO SWALE BOTTOM SHALL BE 4:1.
8. DRIVEWAY ELEVATION SHALL MATCH ROADWAY ELEVATION AT CONNECTION POINT.
9. NO CONCRETE OR ASPHALT DRIVEWAY SURFACE ALLOWED WITHIN CITY EASEMENT WITHOUT A "PAVING WAIVER".
10. SOD REQUIRED FOR EROSION, WHEREVER THERE IS BARE SOIL IN THE SWALE (SEE SOD DETAIL).
11. CONTACT PUBLIC WORKS DEPARTMENT 48 HOURS PRIOR TO CULVERT INSTALLATION FOR CULVERT "STAKE OUT" (INVERT GRADE & CENTER LINE).

*DISPOSAL OF SPOILS
PROPOSED POLICY*

Pine Tree Water Control ~~District~~District Proposed Policy on Disposal of Spoils

Disposal of Spoilage from Works of the ~~District~~PTWCD

When the Pine Tree Water Control ~~District~~PTWCD (~~PTWCD or District~~) or its agents, employees, or contractors performs ~~District~~PTWCD Work or a Project, there will be occasions when the work being done results in the accumulation of excess soils and materials. The build up of these soils and materials is referred to as a spoil bank or spoilage. This spoilage, if not incorporated back into the project or work that created the spoilage, must be disposed of. The ~~District~~PTWCD has established and order of priority as to how the spoilage will be disposed of, which is as follows:

1. The spoils will first be utilized or reincorporated into the project from whence the spoils were created.
2. If there is not a specified PTWCD project for the spoilage to be utilized, the PTWCD shall offer the spoils to the landowner(s) of the land(s) on which the project is being done or if the project is being done on PTWCD lands the owner of land(s) adjacent to the project. If more than one land owner, who is affected by the project through which the spoils have been created, desires the spoilage, the PTWCD administration will determine an equitable division of the spoils. If no affected landowner desires the spoils and no PTWCD project is specified for the use of the spoils, the PTWCD administration shall dispose of the spoils in a cost effective manner.
- 2.3. The spoils may be utilized in other ~~District~~PTWCD works or projects. This may result in the storage of the spoils at an appropriate location until the spoilage can be utilized in the identified project. The use of such spoils, in this manner, must be known to the ~~District~~PTWCD at the time the spoils are created and specifically designated by the ~~District~~PTWCD for use in a contemporaneous or future project at or prior to the creation of the spoil. It is not the intent of the ~~District~~PTWCD to create a spoilage bank without a specified end use or project for the accumulated spoils.
3. ~~If there is not a specified District project for the spoilage to be utilized, the District shall offer the spoils to the landowner(s) of the land(s) on which the project is being done or if the project is being done on District lands the owner of land(s) adjacent to the project. If more than one land owner, who is affected by the project through which the spoils have been created, desires the spoilage, the District administration will determine an equitable division of the spoils. If no affected landowner desires the spoils and no District project is specified for the use of the spoils, the District administration shall dispose of the spoils in a cost effective manner.~~

Prior to initiating a project or work the administration shall attempt to identify whether excess spoils will be created and the approximate amount of those spoils.

If the excess spoils are not designated for utilization in another ~~District~~PTWCD work or project, the administration shall contact the affected landowners and ascertain whether the landowners would be interested in utilizing the excess spoils. The excess spoils could only be used on the landowners land adjacent to the project within a reasonable time frame (30days) to include removal from the easement and restoration of the easement to good condition as determined by the PTWCD Engineer, and the landowner would have to present a plan for the utilization of the spoilage to the District Administrator. The proposed utilization of spoils would be subject to the approval of the ~~District~~PTWCD Administrator in consultation with the ~~District~~PTWCD Engineer. Storage of the spoilage as an ultimate use or for use on lands other than the lands affected by the project, which created the spoilage, will not be deemed an appropriate use and the ~~District~~PTWCD Administrator will not approve the transfer of the spoilage for such purposes.

If the use is approved by the ~~District~~PTWCD, the delivery of the spoilage onto the affected lands shall be at ~~the Landowner~~PTWCD's cost, but the ~~District~~PTWCD will only dump the spoils at an agreed upon location on the property, provided the site is accessible as determined by the Director of Operations. The landowner will solely be responsible for spreading or other distribution or incorporation of the spoilage within their property.

All spoilage shall be disposed of in an as-is condition and no warranties of use or otherwise shall be given by the ~~District~~PTWCD to the receiving party. The ~~District~~PTWCD Administrator may require a bond and access easement to recover the spoilage and insure the spoils are utilized as proposed and not built up and stored on property or otherwise utilized in a manner that would create a nuisance for the ~~District~~PTWCD or adjacent landowners.

If warranted the ~~District~~PTWCD Administrator and ~~District~~PTWCD Engineer may petition the Board of Supervisors at a public meeting to deviate from the provisions of this policy when exceptional circumstances arise and alternative disposal of the spoilage would be in the best interest of the ~~District~~PTWCD.

FENCES AND WALLS
PROPOSED POLICY

Pine Tree Water Control District Proposed Policy Regarding Fences

Fences and Walls

The Pine Tree Water Control ~~District~~PTWCD (~~PTWCD or District~~) is responsible for the maintenance of drainage within the ~~District~~PTWCD boundaries. The minimization of impediments to the maintenance of canals and swales is a ~~District~~PTWCD goal. In order to accomplish this goal, any obstruction (e.g trees, landscape, fences, walls, debris or other construction), which limits access to and maintenance of canals and swales, shall be prohibited.

Although the ~~District~~PTWCD has not previously required fences and walls to be approved, given the ~~District~~PTWCD's investment in the reconstruction of swales and maintenance of canals and the necessity to maintain the flow of water throughout the ~~District~~PTWCD's drainage system, ~~District~~PTWCD approval will be required as of February 1, 2015. This approval shall be done in conjunction with the Village of Wellington Building Department's review of such permits required as a part of the Village's Land Development Regulations (LDRs) and Building Code. The ~~District~~PTWCD may designate the Chief Building Official as its agent for purposes of the ~~District~~PTWCD's review and approval.

When the ~~District~~PTWCD determines that fences or other obstructions are or may be affecting either the flow of water within or maintenance of a canal or swale, the ~~District~~PTWCD shall initiate contact with the landowner and work with the landowner to eliminate or minimize the affect of the fence or obstruction on the canal or swale. If the ~~District~~PTWCD Administrator or their designee is unable to resolve the issues, the Administrator shall bring the issue to the ~~District~~PTWCD Board of Supervisors for advice and direction.

CANAL CROSSINGS
PROPOSED POLICY

Pine Tree Water Control District proposed policy on Canal Crossings

Canal Crossings

The Pine Tree Water Control ~~District~~PTWCD (~~PTWCD or District~~) is responsible for the maintenance of five (5) canals within the Rustic Ranches subdivision. Maintaining the flow of water through those canals is a ~~District~~PTWCD goal. The construction of a canal crossing without the express written consent and approval of the ~~District~~PTWCD is strictly prohibited. The size of the culvert shall be specified by the ~~District~~PTWCD. In the event of the construction of an unpermitted canal crossing, without limiting other remedies, the ~~District~~PTWCD may remove the crossing and assess the responsible landowner for the cost of the removal.

*IRRIGATION INTAKES
(SUCTION LINES)
PROPOSED POLICY*

Pine Tree Water Control District proposed policy on Irrigation Intakes (suction lines)

Use of Canals for Irrigation Purposes

The Pine Tree Water Control ~~District~~PTWCD (PTWCD or ~~District~~PTWCD) maintains five (5) major canals within the Rustic Ranches subdivision. Landowners adjacent to the canals have historically utilized the canal waters for irrigation purposes. The use of the canals for irrigation purposes has not, in the past, been formally permitted by the ~~District~~PTWCD, but it has been informally condoned. The Board of Supervisors has asked its administration to inventory the number and location of irrigation intakes from the canals. ~~At this time, the existing intakes will not have to go through a permitting process, but beginning on February 1, 2015, all new or replacement irrigation connections to the canals shall be required to seek a permit from the District.~~ Upon the completion and review of the inventory of existing irrigation intakes, the ~~District~~PTWCD Administrator may recommend to the Board of Supervisors that consolidation of existing intakes may be warranted. In general irrigation inlet piping will be limited to two inches in diameter and two intakes per lot.

**OTHER BUSINESS:
REVISED
2015 MEETING
SCHEDULE**

**PINE TREE WATER CONTROL DISTRICT
SCHEDULE OF MEETINGS
2015**

Monday, February 2, 2015

(Optional)

6:00 p.m.

Monday, April 20, 2015

6:00 p.m.

Monday, June 15, 2015

(Annual Landowners Meeting/TRIM)

6:00 p.m.

Monday, July 13, 2015

(Budget)

6:00 p.m.

Monday, November 16, 2015

(Optional)

6:00 p.m.

All Regular Meetings, unless otherwise noticed, will be held in the Wellington Village Hall, Rooms 1E & 1F, located at 12300 Forest Hill Boulevard.