North Springs Improvement District

March 4, 2020

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North Springs
Improvement District
Revised Agenda

Wednesday
March 4, 2020
5:00 P.M.

District Office
9700 NW 52nd Street
Coral Springs, FL 33076

1. Roll Call
2. Approval of the February 5, 2020 Meeting Minutes
3. Supervisors Request and Audience Comments
4. Discussion and Acceptance of Financial Audit for Fiscal Year 2019
5. Staff Reports
   A. Manager
      I. Emergency Repair to 8" Sewer Line
      II. Consideration of Quotes for Lift Stations Interior Rehabilitation

   B. Attorney

   C. Engineer
      I. Consideration of Subordination of Utility Agreement with Florida Department of Transportation (Subordination of Easement from Florida National Properties, Inc.).
6. Approval of Financials and Check Registers
7. Adjournment

MINUTES OF MEETING

NORTH SPRINGS IMPROVEMENT DISTRICT

The regular meeting of the Board of Supervisors of the North Springs Improvement District was held Wednesday, February 5, 2020 at 5:16 p.m. in the district office, 9700 N.W. 52nd Street, Coral Springs, Florida.

Present and constituting a quorum were:

Mark Capwell	President by telephone
Vincent Morretti	Secretary
Alen Hsu	Assistant Secretary

Also present were:

Rod Colon	District Manager
Vanessa Steinerts	District Counsel
Jane Early	District Engineer
Brenda Richard	District Clerk
Donna Holiday	GMS-South Florida, LLC
Katherine Castro	NSID
Detective Wantuck	Coral Springs Police Department

The following is a summary of the minutes and actions taken at the February 5, 2020 meeting. A copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Colon called the meeting to order at 5:16 p.m. and called the roll.

SECOND ORDER OF BUSINESS **Approval of the Minutes of the January 8, 2020 Meeting**

On MOTION by Mr. Hsu seconded by Mr. Morretti with all in favor the minutes of the January 8, 2020 meeting were approved as presented.

THIRD ORDER OF BUSINESS **Supervisors Requests and Audience Comments**

There being none, the next item followed.

FOURTH ORDER OF BUSINESS **Staff Reports**

A. Manager

I. Award of Contract for Removal of Backwash Pond

On MOTION by Mr. Hsu seconded by Mr. Morretti with all in favor the proposal from B.G. Katz Companies in the amount of $63,000 for the removal of the backwash pond was approved.

II. Consideration of Work Authorization to Provide Updated Rate Study and Report with CH2M Hill

Mr. Colon stated the last rate study was done in 2014 and this work authorization is to have an updated rate study performed.

On MOTION by Mr. Hsu seconded by Mr. Morretti with all in favor the work authorization with CH2M Hill to provide an updated rate study and report in an amount not to exceed $49,000 was approved.

III. Approval of Invoice No. 11606 for the Trimming of all Palms and Hardwood Trees on Parkland Isles Berm in the Amount of $30,000

On MOTION by Mr. Hsu seconded by Mr. Morretti with all in favor invoice 11606 from Maximum Services for tree trimming services on Parkland Isles Berms in the amount of $30,000 was approved.

IV. Award of Contract for RFP-P12020 for Landscape and Irrigation Services for the Parkland Isles Berm

On MOTION by Mr. Hsu seconded by Mr. Morretti with all in favor the contract for RFP-P12020 for landscape and irrigation services for the Parkland Isles Berm with VTV LLC dba Maximum Services in the amount of $143,400 was approved.

V. Approval of Contingency Expense to Accommodate Neighboring Residents During Construction of Deep Well

Mr. Colon stated we are going to be drilling a deep well here at the plant and that drilling process will cause some noise and disturbance and we wanted a contingency fund to cover the cost of more landscaping or sound barriers to buffer the noise.

> On MOTION by Mr. Hsu seconded by Mr. Morretti with all in favor the contingency expense in the amount of $10,000 to accommodate neighboring residents during construction of deep well was approved.

B. Attorney

There being none, the next item followed.

C. Engineer

I. Consideration of Subordination of Utility Interests Agreement with Florida Department of Transportation (FDO)

This item tabled.

NINTH ORDER OF BUSINESS **Approval of Financials and Check Registers**

> On MOTION by Mr. Hsu seconded by Mr. Morretti with all in favor the financials and check registers were approved.

> On MOTION by Mr. Hsu seconded by Mr. Morretti with all in favor the meeting adjourned at 5:26 p.m.

Vincent Morretti
Secretary

Mark Capwell
President

North Springs Improvement District

Basic Financial Statements
For the Year Ended September 30, 2019

North Springs Improvement District

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Keefe
McCullough
CPA's + Trusted Advisors

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
North Springs Improvement District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of North Springs Improvement District (the "District") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District, as of September 30, 2019, 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 related to other post-employment benefits and pensions on page 44 through 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2020, on our consideration of the Districts internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulation, 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 the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Keefe McCullough

KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 31, 2020

Our discussion and analysis of North 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, 2019:

- The District's total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by $ 169,856,446 (net position). Unrestricted net position for governmental activities was $ 258,666. Unrestricted net position for business-type activities was $ 21,115,215.

- Governmental activities revenues totaled $ 12,046,589 while governmental activities expenses totaled $ 12,069,682. Business-type revenues totaled $ 20,319,402 while business-type expenses totaled $ 17,012,662.

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 funds. 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 inflows/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. 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 declining.

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 proprietary 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 funds. A statement of revenues, expenditures, and change in fund balance - budget and actual, is provided for the District's General Fund. For proprietary 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 statements can be found on pages 20 through 43 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's Other Post-Employment Benefits Plan and Pensions, which can be found on pages 44 through 50.

The combining statements of nonmajor governmental funds are presented immediately following the required supplementary information. The nonmajor governmental funds overview and combining fund statements can be found on pages 51 through 62.

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, 2019 and 2018:

North Springs Improvement District
Statements of Net Position

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Assets:						
Current and other assets	$ 4,405,382	$ 3,545,179	$ 26,564,912	$ 31,800,013	$ 30,970,294	$ 35,345,192
Restricted assets	20,028,247	22,956,852	7,307,890	7,608,342	27,336,137	30,565,194
Capital assets (net)	132,316,828	132,380,968	108,588,339	100,864,052	240,905,167	233,245,020
Total assets	156,750,457	158,882,999	142,461,141	140,272,407	299,211,598	299,155,406
Total deferred outflows of resources	959,242	1,066,516	1,823,433	2,136,735	2,782,675	3,203,251
Liabilities:						
Current liabilities	6,665,359	5,309,428	5,142,940	4,753,971	11,808,299	10,063,399
Noncurrent liabilities	80,398,908	83,994,413	39,436,437	41,361,032	119,835,345	125,355,445
Total liabilities	87,064,267	89,303,841	44,579,377	46,115,003	131,643,644	135,418,844
Total deferred inflows of resources	120,430	97,579	373,753	269,435	494,183	367,014
Net position:						
Net investment in capital assets	70,266,336	69,512,622	70,908,339	68,487,394	141,174,675	138,000,016
Restricted	-	537,145	7,307,890	4,889,345	7,307,890	5,426,490
Unrestricted	258,666	498,328	21,115,215	22,647,965	21,373,881	23,146,293
Total net position	$ 70,525,002	$ 70,548,095	$ 99,331,444	$ 96,024,704	$ 169,856,446	$ 166,572,799

Governmental and Business-Type Activities: Governmental activities decreased the District's net position by $ 23,093, while business-type activities increased the District's net position by $ 3,306,740, as reflected in the table below:

North Springs Improvement District
Statements of Activities

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Revenues:						
Charges for services	$ -	$ -	$ 17,845,999	$ 17,290,572	$ 17,845,999	$ 17,290,572
Capital grants and contributions	-	-	2,117,635	13,332,444	2,117,635	13,332,444
Taxes:						
Assessments	11,545,412	11,458,918	-	-	11,545,412	11,458,918
Miscellaneous	88,206	468,369	133,501	104,244	221,707	572,613
Total revenues	11,633,618	11,927,287	20,097,135	30,727,260	31,730,753	42,654,547

North Springs Improvement District
Statements of Activities
(Continued)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Expenses:						
General government	806,777	1,958,655	-	-	806,777	1,958,655
Physical environment	1,563,546	2,537,467	-	-	1,563,546	2,537,467
Water and sewer	-	-	11,498,347	11,114,092	11,498,347	11,114,092
Provisions for depreciation	4,199,517	4,088,429	4,120,390	2,859,166	8,319,907	6,947,595
Interest expense and other fiscal charges	5,499,842	5,439,892	1,312,488	1,397,453	6,812,330	6,837,345
Total expenses	12,069,682	14,024,443	16,931,225	15,370,711	29,000,907	29,395,154
Change in net position before other income (expense)	(436,064)	(2,097,156)	3,165,910	15,356,549	2,729,846	13,259,393
Other income (expense):						
Interest income	412,971	152,937	222,267	74,042	635,238	226,979
Gain (loss) on disposal of property	-	-	(81,437)	(10,172)	(81,437)	(10,172)
Transfers	-	50	-	(50)	-	-
Total other income (expense)	412,971	152,987	140,830	63,820	553,801	216,807
Change in net position	(23,093)	(1,944,169)	3,306,740	15,420,369	3,283,647	13,476,200
Net position, beginning of the year	70,548,095	72,492,264	96,024,704	80,604,335	166,572,799	153,096,599
Net position, end of the year	$ 70,525,002	$ 70,548,095	$ 99,331,444	$ 96,024,704	$ 169,856,446	$ 166,572,799

Analysis of the Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focuses of the District's governmental funds are 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.

As of the end of the current fiscal year, the District's governmental funds reported an ending fund balance of $ 24,250,317.

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, 2019 amounts to $ 132,316,828 and $ 108,588,339, respectively, and mostly consists of land, buildings and improvements, infrastructure, equipment, meters in the field and construction-in-progress.

At the end of the year, the District's governmental activities had debt outstanding of $ 82,264,926 and the District's business activities had debt outstanding of $ 37,680,000.

Additional information on the District's debt can be found in Note 5 on pages 27 through 31 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.

Economic Factors and Next Year's Utility Rates

The 2020 General Fund's budgeted expenditures increased by approximately $ 64,000. The increase is mainly due to increased repair and maintenance expenses. The 2020 Water and Sewer Fund's budgeted expenses increased by approximately $ 550,000. The increase is due to an increase in utility wastewater treatment and repair and maintenance expenses. The District increased the utility rates for 2019.

Requests for Information

This financial report is designed to provide a general overview of North 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 North Springs Improvement District, 9700 NW 52nd Street, Coral Springs, Florida 33076.

BASIC
FINANCIAL STATEMENTS

North Springs Improvement District
Statement of Net Position
September 30, 2019

	Governmental Activities	Business-Type Activities	Total
Assets:			
Current assets:			
Cash and cash equivalents	$ 5,806,054	$ 18,572,306	$ 24,378,360
Investments	-	288,921	288,921
Accounts receivable	27,357	5,835,387	5,862,744
Internal balances	(1,489,134)	1,489,134	-
Prepaid items	61,105	379,164	440,269
Restricted investments	20,028,247	7,307,890	27,336,137
Noncurrent assets:			
Capital assets:			
Depreciable (net)	102,060,898	99,308,536	201,369,434
Nondepreciable	30,255,930	9,279,803	39,535,733
Total assets	156,750,457	142,461,141	299,211,598
Deferred Outflows of Resources:			
Deferred charge on refunding	186,187	-	186,187
Deferred outflows related to pensions	764,824	1,786,964	2,551,788
Deferred outflows related to OPEB	8,231	36,469	44,700
Total deferred outflows of resources	959,242	1,823,433	2,782,675
Liabilities:			
Current liabilities:			
Accounts payable	48,821	196,268	245,089
Accrued liabilities	26,991	226,815	253,806
Contracts payable	-	493,105	493,105
Customer deposits	107,500	904,234	1,011,734
Due to developer	-	286,757	286,757
Accrued interest	3,128,614	647,402	3,776,016
Bonds payable	3,350,000	2,375,000	5,725,000
Compensated absences payable	3,433	13,359	16,792
Noncurrent liabilities:			
Compensated absences payable	30,897	120,231	151,128
Other post-employment benefits liability	165,112	558,084	723,196
Net pension liability	1,287,973	3,453,122	4,741,095
Bonds payable	78,914,926	35,305,000	114,219,926
Total liabilities	87,064,267	44,579,377	131,643,644
Deferred Inflows of Resources:			
Deferred inflows related to pensions	90,436	240,861	331,297
Deferred inflows related to OPEB	29,994	132,892	162,886
Total deferred inflows of resources	120,430	373,753	494,183
Net Position:			
Net investment in capital assets	70,266,336	70,908,339	141,174,675
Restricted for:			
Renewal and replacement	-	1,925,903	1,925,903
Debt service	-	5,381,987	5,381,987
Unrestricted	258,666	21,115,215	21,373,881
Total net position	$ 70,525,002	$ 99,331,444	$ 169,856,446

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

North Springs Improvement District
Statement of Activities
For the Year Ended September 30, 2019

Functions/Programs:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:							
General government	$ 806,777	$ -	$ -	$ -	$ (806,777)	$ -	$ (806,777)
Physical environment	1,563,546	-	-	-	(1,563,546)	-	(1,563,546)
Provision for depreciation	4,199,517	-	-	-	(4,199,517)	-	(4,199,517)
Interest expense and other fiscal charges	5,499,842	-	-	-	(5,499,842)	-	(5,499,842)
Total governmental activities	12,069,682	-	-	-	(12,069,682)	-	(12,069,682)
Business-type activities:							
Personnel services	5,353,605	-	-	-	-	(5,353,605)	(5,353,605)
Materials, supplies and services	6,144,742	17,845,999	-	2,117,635	-	13,818,892	13,818,892
Loss on disposal of capital assets	81,437	-	-	-	-	(81,437)	(81,437)
Provision for depreciation	4,120,390	-	-	-	-	(4,120,390)	(4,120,390)
Interest expense and other fiscal charges	1,312,488	-	-	-	-	(1,312,488)	(1,312,488)
Total business-type activities	17,012,662	17,845,999	-	2,117,635	-	2,950,972	2,950,972
Total primary government	$ 29,082,344	$ 17,845,999	$ -	$ 2,117,635	(12,069,682)	2,950,972	(9,118,710)
General revenues:							
Special assessments					11,545,412	-	11,545,412
Investment earnings					412,971	222,267	635,238
Miscellaneous					88,206	133,501	221,707
Total general revenues					12,046,589	355,768	12,402,357
Change in net position					(23,093)	3,306,740	3,283,647
Net position, October 1, 2018					70,548,095	96,024,704	166,572,799
Net position, September 30, 2019					$ 70,525,002	$ 99,331,444	$ 169,856,446

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

North Springs Improvement District
Balance Sheet - Governmental Funds
September 30, 2019

	General	219 Debt Service	322 Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents	$ 4,794,669	$ -	$ -	$ 1,011,385	$ 5,806,054
Accounts receivable	27,357	-	-	-	27,357
Prepaid expenditures	61,105	-	-	-	61,105
Restricted investments	-	1,445,404	971,875	17,610,968	20,028,247
Total assets	$ 4,883,131	$ 1,445,404	$ 971,875	$ 18,622,353	$ 25,922,763
Liabilities:					
Accounts payable	$ 40,739	$ -	$ -	$ 8,082	$ 48,821
Accrued liabilities	26,991	-	-	-	26,991
Customer deposits	107,500	-	-	-	107,500
Due to other funds	470,795	-	-	18,339	489,134
Advance from other fund	-	-	-	1,000,000	1,000,000
Total liabilities	646,025	-	-	1,026,421	1,672,446
Fund Balances:					
Restricted for:					
Debt service	-	1,445,404	-	5,283,251	6,728,655
Capital projects	-	-	971,875	12,312,681	13,284,556
Assigned to:					
Parkland Isles operating reserve	50,000				50,000
First quarter operating reserves	187,383	-	-	-	187,383
Unassigned	3,999,723	-	-	-	3,999,723
Total fund balances	4,237,106	1,445,404	971,875	17,595,932	24,250,317
Total liabilities and fund balances	$ 4,883,131	$ 1,445,404	$ 971,875	$ 18,622,353	$ 25,922,763

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

North Springs Improvement District
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
September 30, 2019

Fund Balances - Total Governmental Funds		$ 24,250,317
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 funds.		
Cost of capital assets	$ 202,231,810	
Accumulated depreciation	(69,914,982)	132,316,828
The net pension liability and related deferred inflows and outflows are not an available resource and, therefore, are not report in the funds.		
Net pension liability	$ (1,287,973)	
Deferred inflows related to pensions	(90,436)	
Deferred outflows related to pensions	764,824	(613,585)
The other post-employment benefits (OPEB) liablity and related deferred inflows and outflows are not an available resource and,therefore, are not report in the funds.		
Other post-employment benefits liablity	(165,112)	
Deferred inflows related to OPEB	(29,994)	
Deferred outflows related to OPEB	8,231	(186,875)
Certain assets and liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Bonds payable	$ (82,264,926)	
Deferred charge on refunding	186,187	
Accrued interest payable on long term debt	(3,128,614)	
Compensated absences	(34,330)	(85,241,683)
Net Position of Governmental Activities		$ 70,525,002

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

North Springs Improvement District
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended September 30, 2019

	General	219 Debt Service	322 Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Special assessments	$ 3,587,979	$ 1,729,159	$ -	$ 6,228,274	$ 11,545,412
Permit fees	53,540	-	-	-	53,540
Investment earnings	15,440	23,384	28,961	345,186	412,971
Miscellaneous revenues	34,166	-	-	500	34,666
Total revenues	3,691,125	1,752,543	28,961	6,573,960	12,046,589
Expenditures:					
Current:					
General government:					
Personnel services	403,492	-	-	-	403,492
Operating	262,578	-	-	-	262,578
Physical environment:					
Personnel services	483,137	-	-	-	483,137
Operating	836,935	-	-	-	836,935
Capital outlay	737,456	-	2,443,501	1,127,525	4,308,482
Debt service:					
Principal	-	1,330,000	-	2,415,000	3,745,000
Interest	-	400,660	-	3,354,189	3,754,849
Other fiscal charges	-	4,421	-	68,246	72,667
Total expenditures	2,723,598	1,735,081	2,443,501	6,964,960	13,867,140
Excess (deficiency) of revenues over expenditures	967,527	17,462	(2,414,540)	(391,000)	(1,820,551)
Other Financing Sources (Uses):					
Transfers from other funds	99,697	-	-	167,434	267,131
Transfers to other funds	-	-	-	(267,131)	(267,131)
Total other financing sources (uses)	99,697	-	-	(99,697)	-
Net change in fund balances	1,067,224	17,462	(2,414,540)	(490,697)	(1,820,551)
Fund Balances, October 1, 2018	3,169,882	1,427,942	3,386,415	18,086,629	26,070,868
Fund Balances, September 30, 2019	$ 4,237,106	$ 1,445,404	$ 971,875	$ 17,595,932	$ 24,250,317

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

North Springs Improvement District
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2019

Net Change in Fund Balances - Total Governmental Funds		$ (1,820,551)
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	$ 4,138,536	
Less: net book value of disposed capital assets	(3,159)	
Less: current year depreciation	(4,199,517)	(64,140)
The issuance of long-term debt (e.g. bonds and notes payable) provide current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.		
Principal payments		3,745,000
Some expenses reported in the statement of activities are not reported in the governmental funds because they have no effect on current financial resources.		
Amortization of premium	$ 29,521	
Amortization of deferred charge	(28,062)	
Change in accrued interest payable	(1,673,785)	
Change in compensated absences	27	
Change in net pension liability	(110,588)	
Change in deferred outflows related to pensions	(87,443)	
Change in deferred inflows related to pensions	7,143	
Change in OPEB obligation	1,548	
Change in deferred outflows related to OPEB	8,231	
Change in deferred inflows related to OPEB	(29,994)	(1,883,402)
Change in Net Position of Governmental Activities		$ (23,093)

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

North Springs Improvement District
Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual - General Fund
For the Year Ended September 30, 2019

	Original and Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues:			
Special assessments	$ 3,527,677	$ 3,587,979	$ 60,302
Permit fees	10,000	53,540	43,540
Investment earnings	100	15,440	15,340
Miscellaneous revenues	16,000	34,166	18,166
Total revenues	3,553,777	3,691,125	137,348
Expenditures:			
Current:			
General government:			
Personnel	428,000	403,492	24,508
Operating	335,140	262,578	72,562
Physical environment:			
Personnel	666,000	483,137	182,863
Operating	1,395,000	836,935	558,065
Capital outlay	550,381	737,456	(187,075)
Total expenditures	3,374,521	2,723,598	650,923
Excess (deficiency) of revenues over expenditures	179,256	967,527	788,271
Other Financing Sources (Uses):			
Operating transfers in	-	99,697	99,697
Reserved for first quarter operating	(179,256)	-	179,256
Total other financing sources (uses)	(179,256)	99,697	278,953
Net change in fund balance	$ -	1,067,224	$ 1,067,224
Fund Balance, October 1, 2018		3,169,882	
Fund Balance, September 30, 2019		$ 4,237,106	

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

North Springs Improvement District
Statement of Net Position - Proprietary Fund
September 30, 2019

	Water and Sewer Fund
Assets:	
Current assets:	
Cash and cash equivalents	$ 18,572,306
Investments	288,921
Accounts receivable	5,835,387
Due from other funds	489,134
Prepaid items	379,164
Restricted investments	7,307,890
Noncurrent assets:	
Advance to other fund	1,000,000
Capital assets:	
Depreciable (net)	99,308,536
Nondepreciable	9,279,803
Total assets	142,461,141
Deferred Outflows of Resources:	
Deferred outflows related to pensions	1,786,964
Deferred outflows related to OPEB	36,469
Total deferred outflows of resources	1,823,433
Liabilities:	
Current liabilities:	
Accounts payable	196,268
Accrued liabilities	226,815
Contracts payable	493,105
Due to developer	286,757
Customer deposits	904,234
Accrued interest	647,402
Compensated absences payable	13,359
Bonds payable	2,375,000
Noncurrent liabilities:	
Compensated absences payable	120,231
Other post-employment benefits liability	558,084
Net pension liability	3,453,122
Bonds payable	35,305,000
Total liabilities	44,579,377
Deferred Inflows of Resources:	
Deferred inflows related to pensions	240,861
Deferred inflows related to OPEB	132,892
Total deferred inflows of resources	373,753
Net Position:	
Net investment in capital assets	70,908,339
Restricted for renewal and replacement	1,925,903
Restricted for debt service	5,381,987
Unrestricted	21,115,215
Total net position	$ 99,331,444

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

North Springs Improvement District
Statement of Revenues, Expenses and Change in Net Position
Proprietary Fund
For the Year Ended September 30, 2019

Operating Revenues:	
Charges for services:	
Water	$ 9,447,498
Sewer	7,041,221
Other utility fees	1,357,280
Total operating revenues	17,845,999
Operating Expenses:	
Personnel services	5,353,605
Materials, supplies and services	6,144,742
Provision for depreciation	4,120,390
Total operating expenses	15,618,737
Operating income	2,227,262
Nonoperating Revenues (Expenses):	
Interest earnings	222,267
Other revenues	133,501
Loss on disposal of capital assets	(81,437)
Interest expense and other fiscal charges	(1,312,488)
Total nonoperating revenue (expenses)	(1,038,157)
Income before capital contributions	1,189,105
Contributions:	
Capital contributions	2,117,635
Total contributions	2,117,635
Change in net position	3,306,740
Net Position, October 1, 2018	96,024,704
Net Position, September 30, 2019	$ 99,331,444

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

North Springs Improvement District
Statement of Cash Flows
Proprietary Fund
For the Year Ended September 30, 2019

Cash Flows from Operating Activities:	
Receipts from customers	$ 20,256,775
Payments to suppliers for goods and services	(7,049,939)
Payments to employees for services	(4,556,478)
Net cash provided by operating activities	8,650,358
Cash Flows from Noncapital Financing Activities:	
Cash received from other miscellaneous activities	133,501
Net cash provided by noncapital financing activities	133,501
Cash Flows from Capital and Related Financing Activities:	
Capital contributions	2,117,635
Proceeds from sale of capital assets	5,450
Interest and other charges	(1,409,606)
Bond principal payments	(2,305,000)
Purchase of capital assets	(11,483,009)
Net cash used in capital and related financing activities	(13,074,530)
Cash Flows from Investing Activities:	
Purchases and sales of investments, net	293,261
Interest received	222,267
Net cash provided by investing activities	515,528
Net decrease in cash and cash equivalents	(3,775,143)
Cash and Cash Equivalents, October 1, 2018	22,347,449
Cash and Cash Equivalents, September 30, 2019	$ 18,572,306

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

North Springs Improvement District
Statement of Cash Flows
Proprietary Funds
(continued)
For the Year Ended September 30, 2019

Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities:		
Operating income	$	2,227,262
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:		
Provision for depreciation		4,120,390
(Increase) decrease in assets:		
Accounts receivable		2,320,789
Due from other funds		(375,550)
Prepaid expenses		(280,458)
Deferred outflows related to pensions		349,771
Deferred outflows related to OPEB		(36,469)
Increase (decrease) in liabilities:		
Accounts payable		(36,583)
Accrued liabilities		(72,555)
Due to other funds		(197,632)
Due to developer		(14,974)
Customer deposits		89,987
Compensated absences		16,566
Net pension liability		442,352
Other post-employment benefits liability		(6,856)
Deferred inflows related to pensions		(28,574)
Deferred inflows related to OPEB		132,892
Total adjustments		6,423,096
Net cash provided by (used in) operating activities	$	8,650,358

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

Note 1 - Organization and Operations

North Springs Improvement District (the "District") was established pursuant to Chapter 71-580. Laws of Florida, as amended, and Chapter 298, Florida Statutes, in 1971. Chapter 71-580 was replaced by Chapter 2005-341, Laws of Florida, which has been amended by Chapter 2007-285, Laws of Supplement No. 2, Supplement No. 3, a revised Supplement No. 3 and other lands, respectively. The District was created to undertake a variety of improvements, including the reclamation and drainage of land, to establish roads and highways, to provide access thereto and to provide water and sewage facilities to promote and create favorable conditions for the development of land within the District.

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 consist of the identification of legally separate organizations for which the Board of Supervisors of the District are financially accountable. This criteria, also includes the 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, net position, revenues and expenditures (expenses). Major individual governmental funds and the major individual proprietary fund are reported as separate columns in the fund financial statements.

Note 2 - Summary of Significant Accounting Policies (continued)

The District reports the following major governmental funds:

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

Parkland Golf & Country Club Debt Service Fund (219 Debt Service) - The Parkland Golf and Country Club Debt Service Fund accounts for debt service requirements for the District's Special Assessment Refunding Bond, Series 2016.

2017 Capital Projects Fund (322 Capital Projects) - The 2017-2 Capital Projects Fund accounts for the construction of infrastructure improvements within the boundaries of Unit Area C.

The District reports the following major proprietary 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.

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 funds are 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). The budget is a financial plan approved in the manner authorized by law, but not subject to appropriation.

Note 2 - Summary of Significant Accounting Policies (continued)

Encumbrances: The District does not utilize encumbrance accounting.

Cash and cash equivalents: The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less when purchased to be cash equivalents.

Investments: Investments, if applicable, are stated at their fair value, which is based on quoted market prices. Unrealized gains and losses in fair value are recognized. Certain money market investments are stated at amortized cost if they have a remaining maturity of one year or less when purchased. Investments consist of State Board of Administration (SBA) Funds and money market mutual funds.

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 expenses/expenditures: 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.

Interfund Receivables and Payable: Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds? (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds (i.e., amounts owed for goods/services rendered to a particular fund by another fund in the reporting entity) are reported as "due to/from other funds" (current portion). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental funds to indicate that they are not available for appropriation and are not expendable financial resources.

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 50 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.

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.

Note 2 - Summary of Significant Accounting Policies (continued)

The District has three items that qualify for reporting in this category. The first is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item is deferred outflows related to pensions and is discussed in further detail in Note 9. The third item is the deferred outflows related to OPEB and is discussed in further detail in Note 10.

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 has two items that qualify for reporting in this category. The first item is deferred inflows related to pensions and is discussed in further detail in Note 9. The second item is deferred inflows related to OPEB and is discussed in further detail in Note 10.

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 does not meet the definition of "restricted" or "net investment in capital assets."

Fund Balance: The District follows 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:

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.

Note 2 - Summary of Significant Accounting Policies (continued)

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): District assessments are certified 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:

Current Fiscal Year:

Beginning of fiscal year for which Assessments have been levied	October 1
Property tax bills rendered	November 1
Property tax bill due date	March 3
Delinquent tax lien	April 30
Tax certificates sold	June 1

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 31, 2020, 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. As of September 30, 2019, all 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.

Note 3 - Deposits and Investments (continued)

At year end, the carrying amount of the District's bank deposits was $ 24,366,155 and the bank balance was $ 24,672,399. In addition, the District had $ 12,205 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 are governed by Bond Indentures.

Investments as of September 30, 2019 were as follows:

Investment	Reported Amount - Fair Value or Amortized Cost	Maturity
Money Market Mutual Funds	$ 27,336,137	N/A
State Board of Administration: Florida Prime	288,921	Weighted average days to maturity is 37 days
Total	$ 27,625,058	

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

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 investments: The governmental funds maintain investments restricted for the following purposes:

Bond proceeds for capital outlay	$ 13,293,025
Future debt service	6,735,222
Total restricted cash, cash equivalents and investments	$ 20,028,247

Note 3 - Deposits and Investments (continued)

The proprietary fund maintains investments restricted for the following purposes:

Future debt service	$ 5,381,987
Renewal and replacement of capital assets	1,925,903
Total restricted cash, cash equivalents and investments	$ 7,307,890

Note 4 - Capital Assets

The following is a schedule of changes in capital assets during the year ended September 30, 2019:

	Balance October 1, 2018	Additions	Deletions	Transfers	Balance September 30, 2019
Governmental activities:					
Capital assets, not being depreciated:					
Land	$ 12,121,112	$ -	$ -	$ -	$ 12,121,112
Construction in progress	18,359,721	4,091,564	-	(4,316,467)	18,134,818
Total capital assets, not depreciated	30,480,833	4,091,564	-	(4,316,467)	30,255,930
Capital assets, being depreciated:					
Infrastructure	162,842,165	46,972	13,134	4,316,467	167,192,470
Buildings and improvements	3,611,631	-	-	-	3,611,631
Machinery and equipment	1,217,226	-	45,447	-	1,171,779
Total capital assets, being depreciated	167,671,022	46,972	58,581	4,316,467	171,975,880
Less accumulated depreciation for:					
Infrastructure	62,968,527	3,947,041	9,975	-	66,905,593
Buildings and improvements	2,043,124	126,068	-	-	2,169,192
Machinery and equipment	759,236	126,408	45,447	-	840,197
Total accumulated depreciation	65,770,887	4,199,517	55,422	-	69,914,982
Total capital assets depreciated, net	101,900,135	(4,152,545)	3,159	4,316,467	102,060,898
Governmental activities capital assets, net	$ 132,380,968	$ (60,981)	$ 3,159	$ -	$ 132,316,828
Business-Type Activities:					
Capital assets, not being depreciated:					
Land	$ 181,585	$ -	$ -	$ -	$ 181,585
Easements	82,785	-	-	-	82,785
Construction in progress	16,254,861	11,425,827	58,355	(18,606,900)	9,015,433
Total capital assets, not depreciated	16,519,231	11,425,827	58,355	(18,606,900)	9,279,803

Note 4 - Capital Assets (continued)

Capital assets, being depreciated:					
Buildings and improvements	1,159,614	201,790	1,700	4,623,531	5,983,235
Infrastructure	121,032,838	38,111	69,966	7,347,389	128,348,372
Equipment	2,653,690	265,836	167,581	-	2,751,945
Meters in the field	668,461	-	494,892	6,635,980	6,809,549
Total capital assets, being depreciated	125,514,603	505,737	734,139	18,606,900	143,893,101
Less accumulated depreciation for:					
Buildings and improvements	251,141	344,351	1,190	-	594,302
Infrastructure	38,682,832	3,263,668	41,944	-	41,904,556
Equipment	1,705,316	242,733	167,581	-	1,780,468
Meters in the field	530,493	269,638	494,892	-	305,239
Total accumulated depreciation	41,169,782	4,120,390	705,607	-	44,584,565
Total capital assets depreciated, net	84,344,821	(3,614,653)	28,532	18,606,900	99,308,536
Business-type activities capital assets	$ 100,864,052	$ 7,811,174	$ 86,887	$ -	$ 108,588,339

Depreciation expense is charged to the following functions:

Governmental activities	$ 4,199,517
Business-type activities	$ 4,120,390

The District has awarded various construction contracts. As of September 30, 2019, commitments on uncompleted construction contracts totaled approximately $ 8,561,000.

Note 5 - Long-Term Debt

The following is a summary of the long-term debt activity of the governmental activities for the year ended September 30, 2019:

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019	Due Within One Year
Water management bonds	$ 41,275,000	$ -	$ 930,000	$ 40,345,000	$ 960,000
Water management premium	462,079	-	15,403	446,676	-
Special assessment bonds	44,020,000	-	2,815,000	41,205,000	2,390,000
Special assessment premium	282,368	-	14,118	268,250	-
	$ 86,039,447	$ -	$ 3,774,521	$ 82,264,926	$ 3,350,000

Note 5 - Long-Term Debt (continued)

Water Management Bonds payable at September 30, 2019 are comprised of the following:

$ 7,770,000 Series 2014A-2 Water Management Bonds, principal is due annually beginning May 2035 through May 2044. Interest at 6.50% is due each year in May and November through May 2044. Current portion is $ 0. The bonds are secured primarily from special assessments levied by the District.	$	7,770,000
$ 6,010,000 Series 2014B-2 Water Management Bonds, principal is due annually beginning May 2035 through May 2044. Interest at 6.625% is due each year in May and November through May 2044. Current portion is $ 0. The bonds are secured primarily from special assessments levied by the District.		6,010,000
$ 6,415,000 Series 2014 Water Management Bonds, principal is due annually through May 2024. Interest at 2.95% is due in May and November each year. Current portion is $ 650,000. The bonds are secured primarily from special assessments levied by the District.		3,450,000
$ 7,495,000 Series 2015 Water Management Bonds, principal is due annually through May 2035. Interest at 3.10% is due in May and November each year. Current portion is $ 310,000. The bonds are secured primarily from special assessments levied by the District.		6,340,000
$ 8,710,000 Series 2017 Water Management Bonds, principal is due annually through May 2048. Interest at 5.00% is due in May and November each year. Current portion is $ 0. The bonds are secured primarily from special assessments levied by the District.		8,710,000
$ 8,065,000 Series 2018 Water management Bonds, principal is due annually through May 2048. Interest at 5.00% is due in May and November each year. Current portion is $ 0. The bonds are secured primarily from special assessments levied by the District.		8,065,000
	$	40,345,000

Note 5 - Long-Term Debt (continued)

The annual requirements to amortize the principal and interest of the Water Management Bonds for the next five years and thereafter are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	$ 960,000	$ 1,889,634	$ 2,849,634
2021	990,000	2,012,639	3,002,639
2022	1,020,000	1,982,680	3,002,680
2023	1,050,000	1,951,812	3,001,812
2024	1,080,000	1,920,096	3,000,096
2025-2029	1,935,000	9,320,355	11,255,355
2030-2034	2,260,000	9,000,900	11,260,900
2035-2039	7,590,000	8,017,929	15,607,929
2040-2044	15,735,000	4,766,968	20,501,968
2045-2048	7,725,000	989,750	8,714,750
Total	$ 40,345,000	$ 41,852,763	$ 82,197,763

Special Assessment Bonds payable at September 30, 2019 are comprised of the following:

$ 6,330,000 Series 2014A-1 Special Assessment Bonds, principal is due annually through May 2034. Interest ranging from 6.00% to 6.25% is due in May and November. Current portion is $ 225,000. The bonds are secured primarily from special assessments levied by the District.	$ 5,375,000
$ 4,765,000 Series 2014B-1 Special Assessment Bonds, principal is due annually through May 2034. Interest ranging from 6.125% to 6.375% is due in May and November. Current portion is $ 160,000. The bonds are secured primarily from special assessments levied by the District.	4,045,000
$ 15,460,000 Series 2016 Special Assessment Bonds, principal is due annually through May 2026. Interest at 3.35% is due in May and November. Current portion is $ 1,370,000. The bonds are secured primarily from special assessments levied by the District.	10,630,000
$ 4,165,000 Series 2016 Special Assessment Bonds, principal is due in annually through May 2027. Interest at 2.71% is due in May and November. Current portion is $ 0. The bonds are secured primarily from special assessments levied by the District.	2,790,000
$ 8,650,000 Series 2017 Special Assessment Bonds, principal is due annually through May 2038. Interest ranging from 3.50% to 5.00% is due in May and November. Current portion is $ 295,000. The bonds are secured primarily from special assessments levied by the District.	8,365,000

Note 5 - Long-Term Debt (continued)

$ 3,180,000 Series 2018 Special Assessment Bonds, principal is due annually through May 2038. Interest ranging from 3.75% to 4.85% is due in May and November. Current portion is $ 110,000. The bonds are secured primarily from special assessments levied by the District.	3,075,000
$ 7,145,000 Series 2018 Special Assessment Bonds, principal is due annually through May 2038. Interest ranging from 3.875% to 4.875% is due in May and November. Current portion is $ 230,000. The bonds are secured primarily from special assessments levied by the District.	6,925,000
	$ 41,205,000

The annual requirements to amortize the principal and interest of the Special Assessment Bonds outstanding for the next five years and thereafter are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	$ 2,390,000	$ 1,864,703	$ 4,254,703
2021	2,860,000	1,761,916	4,621,916
2022	2,965,000	1,654,928	4,619,928
2023	3,085,000	1,543,727	4,628,727
2024	3,205,000	1,427,696	4,632,696
2025-2029	11,755,000	5,351,723	17,106,723
2030-2034	9,415,000	2,979,822	12,394,822
2035-2038	5,530,000	718,478	6,248,478
Total	$ 41,205,000	$ 17,302,993	$ 58,507,993

Summary of significant bond covenants: The following is a schedule of required reserve deposits as of September 30, 2019:

	Reserve Requirement	Reserve Balance
* Series 2014A-1 Special Assessment Bond	276,484	172,120
* Series 2014A-2 Water Management Bond	529,156	302,774
* Series 2014B-1 Special Assessment Bond	210,483	124,344
* Series 2014B-2 Water Management Bond	411,794	221,341
Series 2014 Water Management Bond	74,367	74,367
Series 2015 Water Management Bond	252,706	252,706
Series 2016 Special Assessment Bond	854,191	854,191
Series 2016 Special Assessment Bond	220,135	220,135
* Series 2017 Water Management Bond	554,125	222,866
Series 2017 Special Assessment Bond	336,275	336,275
Series 2018 Water Management Bond	513,125	521,742
Series 2018 Special Assessment Bond	285,369	287,207
Series 2018 Special Assessment Bond	61,738	62,356

* As per bond indenture, reserve requirement was not expected to be met.

Note 5 - Long-Term Debt (continued)

The following is a summary of the long-term debt activity of the business-type activities for the year ended September 30, 2019:

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019	Due Within One Year
Water and sewer revenue and refunding bonds	$ 39,985,000	$ -	$ 2,305,000	$ 37,680,000	$ 2,375,000
Total bonds payable	$ 39,985,000	$ -	$ 2,305,000	$ 37,680,000	$ 2,375,000

Water and Sewer Revenue Bonds payable at September 30, 2019 are comprised of the following:

$ 50,065,000 Series 2011 Water and Sewer Refunding Revenue Bonds, due in annual principal installments beginning in October 2012 through October 2031. Interest at 3.38% is due in April and October. Current portion is $ 2,375,000. The bonds are secured by a pledge of net revenues under the indenture, which are defined as all income and monies received by the District form the rates, fees, rentals, charges and other income collected by the District for the use of the products, services and facilities to be provided by the system.	$ 37,680,000
	$ 37,680,000

The annual requirements to amortize the principal and interest of Water and Sewer Revenue Bonds payable as of September 30, 2019 are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	$ 2,375,000	$ 1,254,004	$ 3,629,004
2021	2,455,000	1,167,932	3,622,932
2022	2,535,000	1,082,434	3,617,434
2023	2,615,000	994,194	3,609,194
2024	2,700,000	905,474	3,605,474
2025-2027	25,000,000	1,853,094	26,853,094
Total	$ 37,680,000	$ 7,257,132	$ 44,937,132

At September 30, 2019, the above Series 2011 Water and Sewer Refunding Revenue Bonds has a reserve balance requirement of $ 1,799,353 which was met subsequent to year end.

Note 6 - Interfund Transactions

Interfund activity balances for the District as of and for the fiscal year ended September 30, 2019 are summarized as follows:

Due to/from Other Funds:

	Interfund Receivables	Interfund Payables
Governmental funds:		
General Fund	$ -	$ 470,795
213 Debt Service	-	567
214 Debt Service	-	567
215 Debt Service	-	667
216 Debt Service	-	567
217 Debt Service	-	33
220 Debt Service	-	3,933
223 Debt Service	-	3,536
318 Capital Projects	-	6,100
324 Capital Projects	-	2,369
Governmental totals	$ -	$ 489,134
Enterprise funds:		
Water and Sewer Fund	$ 489,134	$ -
Enterprise totals	$ 489,134	$ -
Totals	$ 489,134	$ 489,134

Amounts due from the General Fund mostly represent maintenance fee reimbursement to the Water and Sewer Fund. Amounts due from the Debt Service and Capital Projects funds represent monies owed for fees paid by the Water Sewer Fund. All balances are expected to be paid within 60 days after year end.

Advances to/from Other Funds:

	Advance From	Advance To
Governmental funds:		
220 Debt Service	$ -	$ 1,000,000
Governmental totals	$ -	$ 1,000,000
Enterprise funds:		
Water and Sewer Fund	$ 1,000,000	$ -
Enterprise totals	$ 1,000,000	$ -
Total long term balances	$ 1,000,000	$ 1,000,000

Advances from the Water and Sewer Fund to the 220 Debt Service represent deposits made for bond compliance. This amount is not expected to be repaid within one year.

Note 6 - Interfund Transactions (continued)

Interfund Transfers:

	Transfer In	Transfer Out
Governmental funds:		
General Fund	$ 99,697	$ -
210 Debt Service Fund	-	41,554
213 Debt Service Fund	54,866	-
214 Debt Service Fund	55,885	-
215 Debt Service Fund	56,222	-
224 Debt Service Fund	66	-
225 Debt Service Fund	66	-
313 Capital Project Fund	-	54,866
314 Capital Project Fund	-	55,885
315 Capital Project Fund	-	56,222
316 Capital Project Fund	-	58,143
324 Capital Project Fund	329	66
325 Capital Project Fund	-	395
Totals	$ 267,131	$ 267,131

The amounts transferred into the General Fund and out of the 210 Debt Service Fund and 316 Capital Project Fund are for tax revenue and other fiscal charges respectively. The remaining amounts transferred are to reallocate excess investment funds. There were no transfers in or out of the Water and Sewer Fund for the year ending September 30, 2019.

Note 7 - 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 following is a schedule of the changes in compensated absences of the Governmental Funds:

	Balance October 1, 2018	Increase	(Decrease)	Balance September 30, 2019	Due Within One Year
Compensated absences	$ 34,357	$ 1,060	$ (1,087)	$ 34,330	$ 3,433
Total	$ 34,357	$ 1,060	$ (1,087)	$ 34,330	$ 3,433

Note 7 - Compensated Absences Payable (continued)

The following is a schedule of the changes in compensated absences of the Water and Sewer Fund:

	Balance October 1, 2018	Increase	(Decrease)	Balance September 30, 2019	Due Within One Year
Compensated absences	$ 117,024	$ 18,780	$ (2,214)	$ 133,590	$ 13,359
Total	$ 117,024	$ 18,780	$ (2,214)	$ 133,590	$ 13,359

Note 8 - Defined Contribution Plans

The employees of the District have the option of participating in the Florida Retirement System Investment Plan ("the Investment Plan") which is a defined contribution plan or the Florida Retirement System Pension Plan ("Pension Plan") which is a defined benefit plan (Note 9). The investment plan is qualified under Section 401 (a) of the Internal Service Code. The employer and employee contributions are defined by law. Employees are required to contribute 3% of their salary. The amount contributed by the District is the same whether the employee participates in the Investment Plan or the Pension Plan (Note 9). The District contributed approximately $ 61,800 to the Investment Plan for the year ended September 30, 2019.

The District has a money purchase contribution plan qualified under Section 457(b) of the Internal Revenue Code. The Plan is administered by an independent trustee. No contributions are made by the District to this plan.

Note 9 - Florida Retirement System

General Information - As provided by Chapters 121 and 112, Florida Statutes, the Florida Retirement System ("FRS") provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or by calling (877) 377-1737 or by visiting the Web site: www.dms.myflorida.com/workforce_operations/retirement/publications.

Pension Plan

Plan Description - The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program ("DROP") for eligible employees.

Note 9 - Florida Retirement System (continued)

Benefits Provided - Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Special Risk Administrative Support class members who retire at or after age 55 with at least six years of credited service or 25 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers' class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or 33 years of service regardless of age for Regular, Senior Management Service, and Elected Officers' class members, and to age 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Also, the final average compensation for all these members will be based on the eight highest years of salary.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

Contributions - Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year.

Note 9 - Florida Retirement System (continued)

The employer contribution rates by job class for the periods from October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019, respectively, were as follows: Regular - 8.26% and 8.47%; Special Risk Administrative Support - 34.98% and 38.59%; Special Risk - 24.50% and 25.48%; Senior Management Service - 24.06% and 25.41%; Elected Officers' - 48.70% and 48.82%; and DROP participants - 14.03% and 14.60%. These employer contribution rates include 1.66% HIS Plan subsidy for both the periods October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019.

HIS Plan

Plan Description - The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided - For the fiscal year ended September 30, 2019, eligible retirees and beneficiaries received a monthly HIS payment of $ 5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $ 30 and a maximum HIS payment of $ 150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions - The HIS Plan is funded by required contributions from FRS participating employers asset by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2019, the HIS contribution for the period October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019 was 1.66% for both periods. The District contributed 100% of its statutorily required contributions for the current and preceding four years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At September 30, 2019, the District reported a liability of $ 3,592,804 for its proportionate share of the Pension Plan's net pension liability and $ 1,148,291 for the HIS Plan's net pension liability for a total pension liability of $ 4,741,095. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. At June 30, 2019, the Districts proportion was .01043249 percent for the Pension Plan and .01026268 percent for the HIS Plan, which was an increase of .00027185 percent and a decrease of .00039216 percent respectively, from the proportionate share measured as of June 30, 2018.

For the year ended September 30, 2019, the District recognized pension expense of $ 1,121,671 for the Pension plan and $ 223,252 for the HIS plan for a total pension expense of $ 1,344,923. At September 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Note 9 - Florida Retirement System (continued)

Description	Deferred Outflows of Resources		
	Pension Plan	HIS Plan	Total
Difference between expected and actual experience	$ 213,099	$ 13,947	$ 227,046
Changes of assumptions	922,787	132,961	1,055,748
Net difference between project and actual earnings on pension plan investments	-	741	741
Changes in proportion and differences between District contributions and proportionate share of contributions	708,439	467,588	1,176,027
District contributions subsequent to the measurement date	79,094	13,132	92,226
Total	$ 1,923,419	$ 628,369	$ 2,551,788

Description	Deferred Inflows of Resources		
	Pension Plan	HIS Plan	Total
Difference between expected and actual experience	$ 2,230	$ 1,406	$ 3,636
Changes of assumptions	-	93,852	93,852
Net difference between project and actual earnings on pension plan investments	198,772	35,037	233,809
Total	$ 201,002	$ 130,295	$ 331,297

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the subsequent reporting period ending September 30, 2019. The amounts reported as deferred outflows of resources and deferred inflows of resources related to the FRS Plan will be recognized in pension expense as follows:

Year Ended September 30,	Pension Plan	HIS Plan	Total
2020	$ 581,118	$ 156,509	$ 737,627
2021	344,353	152,051	496,404
2022	396,887	143,964	540,851
2023	240,112	28,703	268,815
2024	65,477	1,621	67,098
Thereafter	15,376	2,094	17,470

Actuarial Assumptions - The Florida Retirement System Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of both pension plans pursuant to section 216.136 (10), Florida Statutes.

Note 9 - Florida Retirement System (continued)

The Pension Plan's valuation is performed annually. The HIS Plan has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the Pension Plan was completed in 2019 for the period July 1, 2013, through June 30, 2018. Because the HIS Plan is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the Pension Plan. The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	Pension Plan	HIS Plan
Inflation	2.60%	2.60%
Salary Increase	3.25%, average, including inflation	3.25%, average, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation	N/A
Actuarial cost method	Individual entry age	Individual entry age
Mortality table	PUB2010 base table projected generationally with Scale MP-2018	Generational RP-2000 with Project Scale BB tables

Long-term Expected Rate of Return - The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1%	3.3%	3.3%	1.2%
Fixed income	18%	4.1%	4.1%	3.5%
Global equity	54%	8.0%	6.8%	16.5%
Real estate property	10%	6.7%	6.1%	11.7%
Private equity	11%	11.2%	8.4%	25.8%
Strategic investments	6%	5.9%	5.7%	6.7%
Total	100%			
Assumed Inflation - Mean			2.6%	1.7%

(1) As outlined in the Pension Plan's investment policy

Discount Rate - The discount rate used to measure the total pension liability was 6.90% for the pension plan. The pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation of the total pension liability is equal to the long-term expected rate of return.

Note 9 - Florida Retirement System (continued)

The discount rate used to measure the total pension liability was 3.50% for the HIS Plan. In general, the discount rate for calculating the HIS Plan's total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS Plan benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the District's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following table presents the sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis, below, shows the impact to the District's proportionate share of the net pension liability if the discount rate was 1.00% lower or 1.00% higher than the current discount rate:

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
District's proportionate share of the net pension liability for Pension Plan	$ 6,210,762	$ 3,592,804	$ 1,406,366

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
District's proportionate share of the net pension liability for HIS Plan	$ 1,310,833	$ 1,148,291	$ 1,012,912

Pension Plan Fiduciary Net Position - Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

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 62 (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 Statement No. 75 and as a result, there is no separate financial report issued.

Note 10 - Post-Employment Benefits (continued)

Funding Policy: Currently, the District's OPEB 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.

The following table provides a summary of the number of participants in the plan as of the measurement date:

Inactive plan members or beneficiaries currently receiving benefits	-
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	66
Total plan members	66

Actuarial Methods and Assumptions: The actuarial valuation of the calculation of OPEB involves estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the District and plan members) and include the types of benefits in force at the valuation date. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The total OPEB liability at September 30, 2019 was based on an actuarial valuation dated October 1, 2017 with a measurement date of September 30, 2018 using the following actuarial assumptions:

Discount Rate	3.64%
Salary Increases	3.00%
Retirement Age	Earlier of any age with at least 30 years of service or age 62 with at least 6 years of service
Mortality	Mortality tables used in the October 1, 2017 actuarial valuation of the Plan are based on the sex-distinct rates set forth in the RP-2000 Combined Mortality Table, with full generational improvements in mortality using Scale BB
Healthcare Cost Trend Rates	Trend rates for 2018 assumed to be 7.50%, graded down by 0.50% per year, decreasing to an ultimate trend rate of 5.00%
Aging Factors	Healthcare costs are assumed to increase at the rate of 3.50% for each year of age

Note 10 - Post-Employment Benefits (continued)

Discount Rate: The discount rate used to measure the total OPEB liability at September 30, 2018 was 3.64%. Because the District's OPEB costs are funded on a pay-as-you-go funding structure, the discount rate was based on the S&P Municipal Bond 20-year High Grade Index as of the measurement date.

Total OPEB Liability of the District: The components of the District's net OPEB liability at September 30, 2019, are as follows:

Total OPEB liability	$	723,196
OPEB Plan fiduciary net position		-
District's net OPEB liability	$	723,196
OPEB Plan fiduciary net position as a percentage of total OPEB liability		0.00%

Changes in Total OPEB Liability

Measurement year ended September 30, 2018		
Total OPEB liability:		
Service cost	$	98,252
Interest on total OPEB liability		30,051
Demographic experience		(176,505)
Benefit payments		(8,639)
Assumption changes		48,437
Net change in total OPEB liability		(8,404)
Total OPEB liability, beginning		731,600
Total OPEB liability, ending	$	723,196

Sensitivity of Net OPEB Liability to Changes in the Discount Rate: The following table presents the total OPEB liability, calculated using a discount rate of 3.64%, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (2.64%)	Current Discount Rate (3.64%)	1% Increase (4.64%)
Total OPEB Liability	$ 815,386	$ 723,196	$ 641,941

Sensitivity of Net OPEB Liability to Changes in the Healthcare Cost Trends Rate: The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage-point lower or one percentage-point higher than the current trend rate:

Note 10 - Post-Employment Benefits (continued)

	1% Trend Decrease 7.00% Decreasing to 4.00%	Trend Rate Assumption 8.00% Decreasing to 5.00%	1% Trend Increase 9.00% Decreasing to 6.00%
Total OPEB Liability	$ 606,080	$ 723,196	$ 867,227

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB: For the year ended September 30, 2019, the District recognized OPEB expense of $ 109,782. At September 30, 2019, the District has deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Assumption changes	$ 44,700	$ -
Demographic experience	-	162,886
Total	$ 44,700	$ 162,886

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending September 30,	
2020	$ (9,882)
2021	(9,882)
2022	(9,882)
2023	(9,882)
2024	(9,882)
Thereafter	(68,776)
	$ (118,186)

Note 11 - 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 for which the District carries commercial insurance.

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 - Related Party Transactions

The District entered into various design, engineering, and construction activities. The company handling the transactions owned by an employee of the District, which was allowed by Florida statute. The fees charged were deemed normal and customary by the Board.

REQUIRED SUPPLEMENTARY INFORMATION

North Springs Improvement District
Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios
(Unaudited)

Fiscal Year:	9/30/2019	9/30/2018
Measurement Date:	9/30/2018	9/30/2017
Total OPEB liability		
Service cost	$ 98,252	$ 72,330
Interest	30,051	23,889
Demographic experience	(176,505)	-
Benefit payments and refunds	(8,639)	(10,691)
Assumption changes	48,437	-
Net change in total OPEB liability	(8,404)	85,528
Total OPEB liability - beginning	731,600	646,072
Total OPEB liability - ending	$ 723,196	$ 731,600
Covered Payroll	$ 3,310,583	$ 2,929,916
Total OPEB liability as a percentage of covered payroll	21.8%	25.0%

Notes to Schedule:

* Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

Plan Assets. No assets are accumulated in a trust that meets all of the criteria of GASB No. 75, paragraph 4, to pay benefits.

North Springs Improvement District
Schedule of The District's Proportionate Share of
Net Pension Liability
Florida Retirement System
Last 10 Fiscal Years *
(Unaudited)

	2019	2018	2017	2016
The District's proportion of the net pension liability	0.01043249%	0.01016063%	0.00936699%	0.00698971%
The District's proportionate share of the net pension liability	$ 3,592,804	$ 3,060,436	$ 2,770,692	$ 1,764,907
The District's covered-employee payroll	$ 2,938,618	$ 3,041,839	$ 2,828,795	$ 2,511,615
The District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	122.26%	100.61%	97.95%	70.27%
Plan fiduciary net position as a percentage of total pension liability	82.61%	84.26%	83.89%	84.88%

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

North Springs Improvement District
Schedule of the District's Proportionate Share of
Net Pension Liability
Health Insurance Subsidy Program
Last 10 Fiscal Years *
(Unaudited)

	2019	2018	2017	2016
The District's proportion of the net pension liability	0.01026268%	0.01065483%	0.01042309%	0.00942846%
The District's proportionate share of the net pension liability	$ 1,148,291	$ 1,127,719	$ 1,114,485	$ 1,098,848
The District's covered-employee payroll	$ 3,442,235	$ 3,459,191	$ 3,322,331	$ 2,910,629
The District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	33.36%	32.60%	33.55%	37.75%
Plan fiduciary net position as a percentage of total pension liability	2.63%	2.15%	1.64%	0.97%

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

North Springs Improvement District
Schedule of the District's Contributions
Florida Retirement System
Last 10 Fiscal Years *
(Unaudited)

	2019	2018	2017	2016
Contractually required contribution	$ 291,939	$ 262,736	$ 230,724	$ 181,314
Contributions in related to the contractually required contribution	(291,939)	(262,736)	(230,724)	(181,314)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
The District's covered-employee payroll	$ 2,938,618	$ 3,041,839	$ 2,934,026	$ 2,726,099
Contributions as a percentage of covered payroll	9.93%	8.64%	7.86%	6.65%

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

North Springs Improvement District
Schedule of the District's Contributions
Health Insurance Subsidy Program
Last 10 Fiscal Years *
(Unaudited)

	2019	2018	2017	2016
Contractually required contribution	$ 57,141	$ 57,423	$ 56,791	$ 52,491
Contributions in related to the contractually required contribution	(57,141)	(57,423)	(56,791)	(52,491)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
The District's covered-employee payroll	$ 3,442,235	$ 3,459,191	$ 3,421,121	$ 3,161,389
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%

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

North Springs Improvement District
Schedule of Investment Returns -
Florida Retirement System
Last 10 Fiscal Years *
(Unaudited)

	2019	2018	2017	2016
Annual money-weighted annual rate of return, net of investment expenses	5.98%	9.28%	13.59%	0.57%

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

North Springs Improvement District
Schedule of Investment Returns -
Health Insurance Subsidy Program
Last 10 Fiscal Years *
(Unaudited)

	2019	2018	2017	2016
Annual money-weighted annual rate of return, net of investment expenses	5.98%	9.28%	13.59%	0.57%

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

OTHER
FINANCIAL INFORMATION

North Springs Improvement District

Nonmajor Governmental Funds Overview

Debt Service Funds:

2009 Special Assessment Refunding Bonds Parkland Isles Debt Service Fund (210 Debt Service) - The 2009 Parkland Isles Debt Service Fund accounted for debt service requirements for the District's outstanding Special Assessment Bonds, Series 2009.

2014A-1 Debt Service Fund (213 Debt Service) - The 2014A-1 Debt Service Fund accounted for debt service requirements for the District's Outstanding Special Assessment Bonds, Series 2014A-1.

2014A-2 Debt Service Fund (214 Debt Service) - The 2014A-2 Debt Service Fund accounted for debt service requirements for the District's Outstanding Water Management Bonds, Series 2014A-2.

2014B-1 Debt Service Fund (215 Debt Service) - The 2014B-1 Debt Service Fund accounted for debt service requirements for the District's Outstanding Special Assessment Bonds, Series 2014B-1.

2014B-2 Debt Service Fund (216 Debt Service) - The 2014B-2 Debt Service Fund accounted for debt service requirements for the District's Outstanding Water Management Bonds, Series 2014B-2.

2014 Debt Service Fund (217 Debt Service) - The 2014 Debt Service Fund accounts for debt service requirements for the District's outstanding Water Management Bond, Series 2014.

2015 Debt Service Fund (218 Debt Service) - The 2015 Debt Service Fund accounts for debt service requirements for the District's outstanding Water Management Bond, Series 2015.

2016 Debt Service Fund (220 Debt Service) - The 2016 Debt Service Fund accounts for debt service requirements for the District's outstanding Special Assessment Bond, Series 2016.

2017 Debt Service Fund (221 Debt Service) - The 2017 Debt Service Fund accounts for debt service requirements for the District's outstanding Water Management Bond, Series 2017.

2017 Debt Service Fund (222 Debt Service) - The 2017 Debt Service Fund accounts for debt service requirements for the District's outstanding Special Assessment Bond, Series 2017.

2018 Debt Service Fund (223 Debt Service) - The 2018 Debt Service Fund accounts for debt service requirements for the District's outstanding Special Assessment Bond, Series 2018.

2018 Debt Service Fund (224 Debt Service) - The 2018 Debt Service Fund accounts for debt service requirements for the District's outstanding Water Management Bond, Series 2018.

Parkland Bay Area Debt Service Fund (225 Debt Service) - The Parkland Bay Area Debt Service Fund accounts for debt service requirements for the District's Special Assessment Bond, Series 2018.

Capital Projects Funds:

2014A-1 Capital Projects Fund (313 Capital Projects) - The 2014A-1 Capital Projects Fund accounts for the construction of infrastructure improvements within the boundaries of Assessment Area A.

2014A-2 Capital Projects Fund (314 Capital Projects) - The 2014A-2 Capital Projects Fund accounts for the construction of infrastructure improvements within the boundaries of Unit Area A.

2014B-1 Capital Projects Fund (315 Capital Projects) - The 2014B-1 Capital Projects Fund accounts for the construction of infrastructure improvements within the boundaries of Assessment Area B.

2014B-2 Capital Projects Fund (316 Capital Projects) - The 2014B-2 Capital Projects Fund accounts for the construction of infrastructure improvements within the boundaries of Unit Area B.

2016 Parkland Golf and Country Club Capital Projects Fund (317 Capital Projects) - The 2016 Parkland Golf and Country Club Capital Projects Fund accounts for the construction of infrastructure improvements within the boundaries of Parkland Golf and Country Club.

2016 Parkland Golf and Country Club Renewal and Replacement Capital Projects Fund (318 Capital Projects) - 2016 Parkland Golf and Country Club Renewal and Replacement Capital Projects Fund accounts for the renewal and replacement of infrastructure improvements within the boundaries of Parkland Golf and Country Club.

2017 Capital Projects Fund (321 Capital Projects) - The 2017 Capital Projects Fund accounts for the construction of infrastructure improvements within the boundaries of Unit Area C.

2018 Capital Projects Fund (323 Capital Projects) - The 2018 Capital projects Fund accounts for the construction of infrastructure improvements for Pump Station #3.

2018-1 Capital Projects Fund (324 Capital Projects) - The 2018-1 Capital Projects Fund accounts for the construction of infrastructure improvements within the boundaries of Parkland Bay Area.

2018-2 Capital Projects Fund (325 Capital projects) - The 2018-2 Capital Projects Fund accounts for the construction of infrastructure improvements within the boundaries of Parkland Bay Area.

North Springs Improvement District
Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2019

	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:			
Cash and cash equivalents	$ 1,011,385	$ -	$ 1,011,385
Restricted investments	5,289,818	12,321,150	17,610,968
Total assets	$ 6,301,203	$ 12,321,150	$ 18,622,353
Liabilities:			
Accounts payable	$ 8,082	$ -	8,082
Due to other funds	9,870	8,469	18,339
Advance from other fund	1,000,000	-	$ 1,000,000
Total liabilities	1,017,952	8,469	1,026,421
Fund Balances:			
Restricted for:			
Debt service	5,283,251	-	5,283,251
Capital projects	-	12,312,681	12,312,681
Total fund balances	5,283,251	12,312,681	17,595,932
Total liabilities and fund balances	$ 6,301,203	$ 12,321,150	$ 18,622,353

North Springs Improvement District
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
For the Year Ended September 30, 2019

	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:			
Special assessments	$ 6,228,274	$ -	$ 6,228,274
Investment earnings	119,239	225,947	345,186
Miscellaneous revenues	-	500	500
Total revenues	6,347,513	226,447	6,573,960
Expenditures:			
Capital outlay	-	1,127,525	1,127,525
Debt service:			
Principal	2,415,000	-	2,415,000
Interest	3,354,189	-	3,354,189
Other fiscal charges	52,429	15,817	68,246
Total expenditures	5,821,618	1,143,342	6,964,960
Excess (deficiency) of revenues over expenditures	525,895	(916,895)	(391,000)
Other Financing Sources (Uses):			
Transfers from other fund	167,105	329	167,434
Transfers to other fund	(41,554)	(225,577)	(267,131)
Total other financing sources (uses)	125,551	(225,248)	(99,697)
Net change in fund balances	651,446	(1,142,143)	(490,697)
Fund Balances, October 1, 2018	4,631,805	13,454,824	18,086,629
Fund Balances, September 30, 2019	$ 5,283,251	$ 12,312,681	$ 17,595,932

North Springs Improvement District
Combining Balance Sheet - Nonmajor Debt Service Funds
September 30, 2019

	210 Debt Service	213 Debt Service	214 Debt Service	215 Debt Service	216 Debt Service	217 Debt Service	218 Debt Service
Assets:							
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Restricted investments	-	398,873	621,601	309,098	433,875	286,726	401,384
Total assets	$ -	$ 398,873	$ 621,601	$ 309,098	$ 433,875	$ 286,726	$ 401,384
Liabilities:							
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Due to other funds	-	567	567	667	567	33	-
Advance from other fund	-	-	-	-	-	-	-
Total liabilities	-	567	567	667	567	33	-
Fund Balances:							
Restricted for:							
Debt service	-	398,306	621,034	308,431	433,308	286,693	401,384
Total fund balances	-	398,306	621,034	308,431	433,308	286,693	401,384
Total liabilities and fund balances	$ -	$ 398,873	$ 621,601	$ 309,098	$ 433,875	$ 286,726	$ 401,384

220 Debt Service	221 Debt Service	222 Debt Service	223 Debt Service	224 Debt Service	225 Debt Service	Total Nonmajor Debt Service Funds
$ 1,011,385	$ -	$ -	$ -	$ -	$ -	$ 1,011,385
474,231	455,593	558,571	139,493	738,565	471,808	5,289,818
$ 1,485,616	$ 455,593	$ 558,571	$ 139,493	$ 738,565	$ 471,808	$ 6,301,203
$ -	$ -	$ -	$ -	$ 4,041	$ 4,041	$ 8,082
3,933	-	-	3,536	-	-	9,870
1,000,000	-	-	-	-	-	1,000,000
1,003,933	-	-	3,536	4,041	4,041	1,017,952
481,683	455,593	558,571	135,957	734,524	467,767	5,283,251
481,683	455,593	558,571	135,957	734,524	467,767	5,283,251
$ 1,485,616	$ 455,593	$ 558,571	$ 139,493	$ 738,565	$ 471,808	$ 6,301,203

North Springs Improvement District
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Debt Service Funds
For the Year Ended September 30, 2019

	210 Debt Service	213 Debt Service	214 Debt Service	215 Debt Service	216 Debt Service	217 Debt Service	218 Debt Service
Revenues:							
Special assessments	$ 197,845	$ 556,599	$ 513,118	$ 419,632	$ 411,596	$ 754,638	$ 512,972
Interest income	1,766	9,119	12,518	6,911	8,835	9,847	9,973
Total revenues	199,611	565,718	525,636	426,543	420,431	764,485	522,945
Expenditures:							
Debt service:							
Principal	185,000	215,000	-	160,000	-	630,000	300,000
Interest	8,328	343,200	505,050	263,444	398,163	122,032	205,840
Other fiscal charges	-	4,096	4,346	4,097	4,597	5,231	4,421
Total expenditures	193,328	562,296	509,396	427,541	402,760	757,263	510,261
Excess of revenues over (under) expenditures	6,283	3,422	16,240	(998)	17,671	7,222	12,684
Other Financing Sources (Uses):							
Transfers from other funds	-	54,866	55,885	56,222	-	-	-
Transfers to other funds	(41,554)	-	-	-	-	-	-
Total other financing sources (uses)	(41,554)	54,866	55,885	56,222	-	-	-
Net change in fund balances	(35,271)	58,288	72,125	55,224	17,671	7,222	12,684
Fund Balances, October 1, 2018	35,271	340,018	548,909	253,207	415,637	279,471	388,700
Fund Balances, September 30, 2019	$ -	$ 398,306	$ 621,034	$ 308,431	$ 433,308	$ 286,693	$ 401,384

220 Debt Service	221 Debt Service	222 Debt Service	223 Debt Service	224 Debt Service	225 Debt Service	Total Nonmajor Debt Service Funds
$ 500,116	$ 446,076	$ 688,873	$ 251,123	$ 414,740	$ 560,946	$ 6,228,274
13,350	9,217	12,892	3,543	12,260	9,008	119,239
513,466	455,293	701,765	254,666	427,000	569,954	6,347,513
315,000	-	285,000	105,000	-	220,000	2,415,000
84,078	435,500	391,125	142,950	250,911	203,568	3,354,189
3,983	4,417	4,417	4,741	4,042	4,041	52,429
403,061	439,917	680,542	252,691	254,953	427,609	5,821,618
110,405	15,376	21,223	1,975	172,047	142,345	525,895
-	-	-	-	66	66	167,105
-	-	-	-	-	-	(41,554)
-	-	-	-	66	66	125,551
110,405	15,376	21,223	1,975	172,113	142,411	651,446
371,278	440,217	537,348	133,982	562,411	325,356	4,631,805
$ 481,683	$ 455,593	$ 558,571	$ 135,957	$ 734,524	$ 467,767	$ 5,283,251

North Springs Improvement District
Combining Balance Sheet - Nonmajor Capital Projects Funds
September 30, 2019

	313 Capital Projects	314 Capital Projects	315 Capital Projects	316 Capital Projects	317 Capital Projects	318 Capital Projects
Assets:						
Restricted investments	$ 9	$ 51	$ 48	$ 101	$ 120,561	$ 1,115,514
Total assets	$ 9	$ 51	$ 48	$ 101	$ 120,561	$ 1,115,514
Liabilities:						
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ 6,100
Total liabilities	-	-	-	-	-	6,100
Fund Balances:						
Restricted for:						
Capital projects	9	51	48	101	120,561	1,109,414
Total fund balances	9	51	48	101	120,561	1,109,414
Total liabilities and fund balances	$ 9	$ 51	$ 48	$ 101	$ 120,561	$ 1,115,514

321 Capital Projects	323 Capital Projects	324 Capital Projects	325 Capital Projects	Total Nonmajor Capital Projects Funds
$ 3,089,339	$ 21,849	$ 1,430,762	$ 6,542,916	$ 12,321,150
$ 3,089,339	$ 21,849	$ 1,430,762	$ 6,542,916	$ 1,236,284
$ -	$ -	$ 2,369	$ -	$ 8,469
-	-	2,369	-	8,469
3,089,339	21,849	1,428,393	6,542,916	12,312,681
3,089,339	21,849	1,428,393	6,542,916	12,312,681
$ 3,089,339	$ 21,849	$ 1,430,762	$ 6,542,916	$ 1,236,284

North Springs Improvement District
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2019

	313 Capital Projects	314 Capital Projects	315 Capital Projects	316 Capital Projects	317 Capital Projects	318 Capital Projects
Revenues:						
Interest income	$ 607	$ 208	$ 660	$ 540	$ 2,271	$ 21,581
Miscellaneous revenues	-	-	-	500	-	-
Total revenues	607	208	660	1,040	2,271	21,581
Expenditures:						
Capital outlay	-	-	-	-	-	71,699
Other fiscal charges	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	71,699
Excess of revenues over (under) expenditures	607	208	660	1,040	2,271	(50,118)
Other Financing Sources (Uses):						
Transfers from other fund	-	-	-	-	-	-
Transfers to other fund	(54,866)	(55,885)	(56,222)	(58,143)	-	-
Total other financing sources (uses)	(54,866)	(55,885)	(56,222)	(58,143)	-	-
Net change in fund balances	(54,259)	(55,677)	(55,562)	(57,103)	2,271	(50,118)
Fund Balances, October 1, 2018	54,268	55,728	55,610	57,204	118,290	1,159,532
Fund Balances, September 30, 2019	$ 9	$ 51	$ 48	$ 101	$ 120,561	$ 1,109,414

321 Capital Projects	323 Capital Projects	324 Capital Projects	325 Capital Projects	Total Nonmajor Capital Projects Funds
$ 58,199	$ 9,845	$ 23,948	$ 108,088	$ 225,947
-	-	-	-	500
58,199	9,845	23,948	108,088	226,447
760	1,055,066	-	-	1,127,525
-	-	10,971	4,846	15,817
760	1,055,066	10,971	4,846	1,143,342
57,439	(1,045,221)	12,977	103,242	(916,895)
-	-	329	-	329
-	-	(66)	(395)	(225,577)
-	-	263	(395)	(225,248)
57,439	(1,045,221)	13,240	102,847	(1,142,143)
3,031,900	1,067,070	1,415,153	6,440,069	13,454,824
$ 3,089,339	$ 21,849	$ 1,428,393	$ 6,542,916	$ 12,312,681

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
North Springs Improvement District

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, each major fund, and the aggregate remaining fund information of North Springs Improvement District (the "District"), as of and for the year ended September 30, 2019, 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 31, 2020.

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

KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 31, 2020

Keefe
McCullough
CPA's + Trusted Advisors

INDEPENDENT AUDITOR'S REPORT TO DISTRICT MANAGEMENT

The Board of Supervisors
North Springs Improvement District

Report on the Financial Statements

We have audited the financial statements of North Springs Improvement District (the "District"), as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated January 31, 2020.

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 Accountant'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 31, 2020, 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. North Springs Improvement District was established under the laws of the State of Florida in Chapter 70-617, as amended. The District does not have any component units.

Financial Condition 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.

Purpose of this Letter

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

Keefe McCullough

KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 31, 2020

Keefe McCullough
CPA's + Trusted Advisors

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

The Board of Supervisors
North Springs Improvement District

We have examined North Springs Improvement District's (the "District") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2019. 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, 2019.

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

Keefe McCullough

KEEFE McCULLOUGH

Fort Lauderdale, Florida
January 31, 2020

North Springs Improvement District

9700 NW 52 ST
Coral Springs, FL 33076
Phone: (954) 752-0400 • Fax (954) 755-7317

L & E Contractors Inc.
Registered Agent: Arce Ariosto
10888 SW 229 th Street
Miami, FL 33170

Certified Mail Receipt # 70181130000076701240

February 24, 2020

Re: Damage to District Property

On Monday February 3, 2020 your company was doing directional boring located at 6000 University Drive Parkland, Florida 33067. During your drilling procedures your crew(s) penetrated one of the Districts gravity sewer lines causing severe damage and the spillage of waste water flow. The District has received two quotes to make emergency repairs to the damage caused by your operation. The District is requesting that you reimburse us for the repairs of the cheapest quote of $89,345.00.

You are hereby given 5 business days to respond to this demand or the District will take legal action against you.

Rod Colon
District Manager
North Springs Improvement District

Distribution: District Counsel
L&E Contractors Inc
FDOT

Enclosures: Quote for Emergency Repair
Photos of Boring Damage

North Springs Improvement District

9700 NW 52 ST
Coral Springs, FL 33076
Phone: (954) 752-0400 • Fax (954) 755-7317

C & E Underground Solutions
Registered Agent: Catherine Morales
15308 SW 40 Court
Miramar, FL 33027

Certified Mail Receipt # 70181130000076701363

February 24, 2020

Re: Damage to District Property

On Monday February 3, 2020 your subcontractor (L&E Construction) that was hired by you was doing directional boring located at 6000 University Drive Parkland, Florida 33067. During their drilling procedures your subcontractor penetrated one of the District's gravity sewer lines causing severe damage and the spillage of waste water flow. The District has received two quotes to make emergency repairs to the damage caused by your operation as the General Contractor. The District is requesting that you reimburse us for the repairs of the cheapest quote of $89,345.00.

You are hereby given 5 business days to respond to this demand or the District will take legal action against you. In your email dated 2/18 you stated that your Subcontractor kept 36 inches away from the locates. One of their bores did in fact penetrate the Districts line based on our investigation.

Rod Colon
District Manager
North Springs Improvement District

Distribution: District Counsel
C&E Contractors Inc
FDOT

Enclosures: Quote for Emergency Repair
Photos of Boring Damage

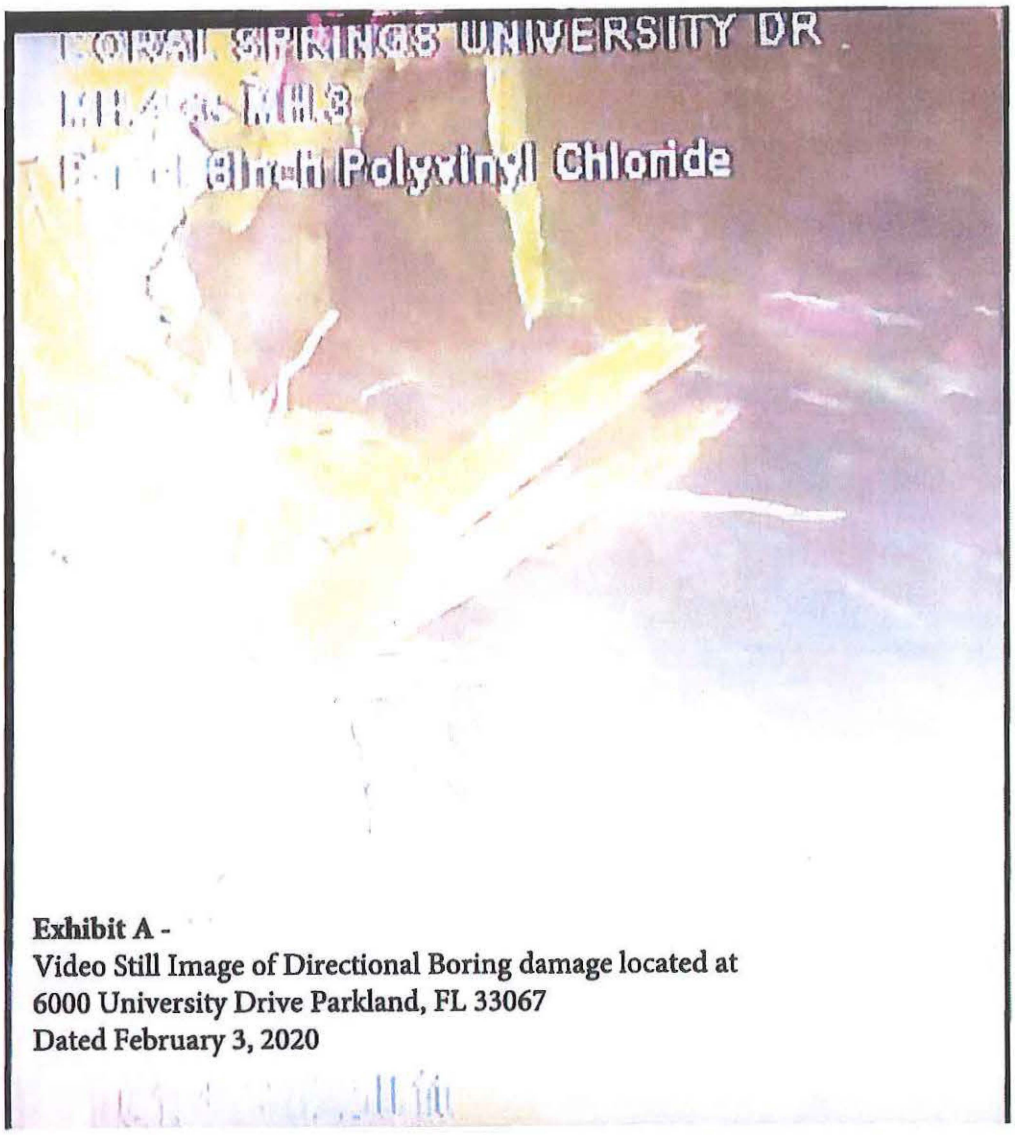


Exhibit A -
Video Still Image of Directional Boring damage located at
6000 University Drive Parkland, FL 33067
Dated February 3, 2020

NORTH SPRINGS IMPROVEMENT DISTRICT

To: Board of Supervisors

Re: 8" Sewer Line Emergency Repair

Date: February 25, 2020

We have evaluated the quotes received for the repair of the existing 8" Sewer Line located at 6000 University Drive, adjacent to the entrance to Mary Help of Christians School, which consists of:

- Removal and replacement of 8" Sewer Line
- Removal and replacement of sod, sidewalk, curb, ramp and asphalt roadway

The following quotes were received:

COMPANY	AMOUNT
Jackson and Development, LLC	$89,345
Atlantic Concrete and Mechanical, Inc.	$105,480

Staff is recommending Jackson and Development, LLC provided in the amount of $89,345.

Atlantic Concrete and Mechanical, Inc.

P.O. Box 551315
Jacksonville, FL 32255-1315
(904) 866-0392

February 13, 2020

Rod Colon, District Manager
Jane C. Early, P.E., District Engineer
North Springs Improvement District
9700 NW 52nd Street
Coral Springs, FL 33076

Reference: **8" Sewer Repair at Mary Help of Christians School**

We are pleased to offer the following:
Furnish Labor, Equipment and Materials to excavate and repair the existing 8" Sewer Line (SDR 35) adjacent to the Sewer Manhole at the entrance to Mary Help of Christians School.

We include the following:
Work to be planned in advance for Monday through Friday Shutdown
Close School Entrance and Turn Lane for (1) Week
Provide MOT / Traffic Control Plan for Ingress and Egress
Utility Locates by Sunshine and NSID
Location and protection of existing utilities
Dewatering, excavation, backfill and compaction
Saw-Cutting, removal and replacement of Sidewalk
Saw-Cutting, removal and replacement of Asphalt and Striping
Restoration of Sodded Areas
Trench-Box and Trench Protection
Road Plates (As-Needed)

Draw Schedule:	***Mobilization***	***$25,000.00***
	Completion of Repair	***$70,000.00***
	Final Restoration	***$10,480.00***
	TOTAL COST	***$105,480.00***

Please review the above. If you have any questions, feel free to give me a call.

Sincerely,

Joe H. Brown Jr. / President

CC: ESTFILE

PROPOSAL

TO: NORTH SPRINGS IMPROVEMENT DISTRICT
ATTN.: WARD CROWELL
PHONE: (954) 796-5066
E-MAIL: wardc@nsidfl.gov

NORTH SPRINGS IMP DISTRICT
UTILITY REPAIR SERVICES

DATE: 2.6.20
JLD P.O. #: EFSU-003
PIGGY BACK OFF CITY OF PLANTATION CONTRACT #: 022-16
CITY P.O. #

AUTHORIZATION FOR WORK ISSUED TO JACKSON LAND DEVELOPMENT, LLC.

LOCATION: 6000 UNIVERSITY DRIVE-EAST SIDE OF ROW SOUTH OF SCHOOL ENTRANCE

SCOPE OF SERVICES: REMOVE AND REPLACE UP TO 14FT OF 8IN PVC GRAVITY SEWER MAIN, APP. 14FT DEPTH, DAMAGED BY DIRECTIONAL BORE. WORK INCLUDES REMOVAL AND REPLACEMENT OF SOD, SIDEWALK, CURB, RAMP AND ASPHALT ROADWAY, AS NEEDED.

ITEM NO.	DESCRIPTION	EST. QTY.	UNIT	UNIT COST	EST. COST	FINAL QTY.	FINAL COST
	LABOR						
1	FOREMAN	90	HR.	40.00	3,600.00		
2	PIPE LAYER	180	HR.	40.00	7,200.00		
3	LABORER	270	HR.	40.00	10,800.00		
	EQUIPMENT						
6	3/4 YARD COMBO (FORD 3550 OR EQUAL W/ OPERATOR)	9	HR.	55.00	495.00		
12	FLATBED TRUCK (UNDER 25,000 LBS GVW W/ OPERATOR)	18	HR.	30.00	540.00		
14	3-INCH PUMP W/ 100 FT DISCHARGE HOSE	45	HR.	10.00	450.00		
17	6-INCH HYDRAULIC PUMP W/ 400 FT DISCHARGE HOSE	144	HR.	50.00	7,200.00		
20	FRONT-END LOADER (CAT 930 OR EQUAL W/ OPERATOR)	90	HR.	100.00	9,000.00		
21	EXCAVATOR (CAT 225 OR EQUAL W/ OPERATOR)	90	HR.	100.00	9,000.00		
23	DOUBLE-AXLE DUMP TRUCK W/ OPERATOR	45	HR.	50.00	2,250.00		
	MATERIALS						
		1	LS	3,000.00	3,000.00		
	SUBCONTRACTORS						
	ASPHALT	1	LS	4,000.00	4,000.00		
	DENSITIES	1	LS	600.00	600.00		
	STEEL PLATES	1	LS	3,100.00	3,100.00		
	SILT TANK	1	LS	1,500.00	1,500.00		
	VACTOR	1	LS	9,000.00	9,000.00		
	MOT	1	LS	2,000.00	2,000.00		
	TRUCKING	1	LS	500.00	500.00		
	DUMP FEES	1	LS	2,000.00	2,000.00		
	SANITARY FACILITIES	1	LS	210.00	210.00		
	CONCRETE	1	LS	10,000.00	10,000.00		
	STRIPING	1	LS	2,900.00	2,900.00		
				TOTAL:	89,345.00		

NOTES:
1. STANDARD WORK HOURS (8:00 A.M. - 5:00 P.M.)
2. 15% MARKUP ON MATERIALS PER CONTRACTOR (MARK UP ON SALES TAX IS NOT ALLOWED)
3. 15% MARKUP ON SUBCONTRACTORS PER CONTRACT
4. MONUMENT & TREE PROTECTION/REMOVAL/REPLACEMENT IS EXCLUDED.

WORK AUTHORIZED BY:
DATE:
DATE JOB COMPLETED:

NORTH SPRINGS IMPROVEMENT DISTRICT

To: Board of Supervisors

Re: Lift Stations Interior Rehabilitation

Date: February 27, 2020

We have evaluated the quotes received for the five (5) lift stations interior rehabilitation, which consists of:

- Initial Cleaning and Prep
- Coating Application
- Site Clean-Up

The following quotes were received:

COMPANY	AMOUNT
Atlantic Concrete and Mechanical, Inc.	$291,500
Cypress Construction and Coatings, Inc.	$329,000
Trinity Plastering, Inc	$347,500

Staff is recommending Atlantic Concrete and Mechanical, Inc. provided in the amount of $291,500.

Sincerely,

North Springs Improvement District

Trinity Plastering, Inc.

Interior and Exterior Wall Systems

"Quality and Craftsmanship is Your Best Investment"

Licensed and Insured – Certified General Contractor

615 NW 49th Ave., Plantation, FL 33317

Telephone: 954.553.5340

trinityplastering@gmail.com

January 14, 2020

North Springs Improvement District
Coral Springs Florida

Reference: LS Rehab – Interior Coatings

Trinity Plastering, Inc. is pleased to provide a proposal for the NSID Lift Stations Interior Coatings. Interior coatings prep and application to comply with Manufacturer's Standards.

Lift Station Nos. TPC-1, TCP-2, TCP-5 (Heron Bay)
27 and 37 (Various Areas)

- Initial Cleaning and Prep
- By-Passing of Station
- Coating Application (Walls)
- Coating Application (Piping – Wet Well Only)
- Site Clean-Up

Exclusions

- Electrical by Others.
- Traffic Control by Others
- No Permit Fees

TOTAL COST (5 Stations) $347,500.00

If you have any questions please do not hesitate to contact me at (954) 553-5340.

Sincerely,

Neil Mathis

Neil Mathis / General Manager

File

CYPRESS
CONSTRUCTION & COATINGS, INC.

Main Office: (239) 303-3250
Fax: 239-303-3252
3611 Lee Blvd, Lehigh Acres FL 33972
Mailing: PO Box 895, Lehigh Acres FL 33970
ESTIMATING: (239) 822-8427

Lehigh Acres • Pensacola • Baton Rouge

NSID Lift Station
January 13, 2020

Cypress is pleased to present the following itemized scope of work for the above mentioned job. Pricing is to follow.

Itemized Inclusions	**Included**
General	
Blasting and Priming of Ferrous Metals	Yes
Wage Scale	No
Wet Wells	Yes
Brush Blast existing concrete surfaces	Yes
Repair/resurface exposed surfaces with Epoxytec CPP	Yes
Apply two coats or Uroflex @ 50 mils DFT	Yes
By-Pass Pumping and Cleaning	Yes
Cost per Lift Station	$ 65,800.00

Jeffery Westrick
President

Atlantic Concrete and Mechanical, Inc.
"Established Since 2003"

P.O. Box 551315
Jacksonville, FL 32255-1315
(904) 866-0392

January 15, 2020

PROPOSAL

Mr. Ward Crowell
North Springs Improvement District
9700 NW 52nd Street
Coral Springs, FL 33076

Reference: Lift Stations – Interior Rehabilitation

ACM has performed a site investigation of (5) Lift Stations - 27, 37, TPC-1, TCP-2, TCP-5. We are pleased to offer the following proposal for the Interior Lift Stations Rehabilitation consisting of the following:

Scope of Work

- Site Mobilization
- Traffic Control and Pedestrian Safety
- By-Pass Pumping and Automated Controls
- Cleaning and Vac-Truck Services
- Interior Surface Preparation and Brush-Blasting
- Epoxytec Surface Coating
- *Re-Coating of Existing Interior Piping*
- Clean-Up and Restoration

Clarifications

- Removal and replacement of Pumps by District Personnel
- Removal and replacement of Pipe and Fittings is not Included
- Electrical connections and/or modifications by District Personnel
- Excludes – Any Permit Costs, Bonds or other Governmental Fees

Cost Per Lift Station	**$58,300.00 / Each**
Total Cost	**$291,500.00**

Please review the above.

If you have any questions, feel free to give me a call.

Sincerely,

Joe H. Brown Jr.
President

CC: BID FILE

This instrument prepared by,
or under the direction of:
James Hetz, Sr. Attorney
Department of Transportation
Florida's Turnpike Headquarters
Mile Post 263, Bldg 5315,
Ocoee, Florida 34761

PARCEL NO. 100
SECTION N/A
F.P. NO. 435461-1
S.R. NO. 869
COUNTY BROWARD

SUBORDINATION OF UTILITY INTERESTS

THIS AGREEMENT, entered into this _____day of _____, 2020, by and between the STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION, an executive agency of the state of Florida, Turnpike Enterprise Headquarters, Florida's Turnpike, Milepost 263, Building 5315, P.O. Box 613069, Ocoee, Florida 34761, (hereinafter called the "FDOT"), and NORTH SPRINGS IMPROVEMENT DISTRICT, a local unit of special government and public corporation of the State of Florida (hereinafter called "Utility").

WITNESSETH:

WHEREAS, the Utility presently has an interest in certain lands that have been determined necessary for highway purposes; and

WHEREAS, the proposed use of these lands for highway purposes will require subordination of the interest claimed in such lands by the Utility to the FDOT; and

WHEREAS, the FDOT is willing to pay to have the Utility's facilities relocated if necessary to prevent conflict between the facilities so that the benefits of each may be retained.

NOW, THEREFORE, in consideration of the mutual covenants and promises of the parties hereto, the Utility and the FDOT agree as follows:

The Utility hereby subordinates to the interest of the FDOT, its successors, or assigns, any and all of its interest in the lands as follows, viz:

SEE EXHIBIT "A"

The interest of the Utility being subordinated hereby includes, but is not necessarily limited to, the interest created by the following document:

PARCEL	NATURE OF ENCUMBRANCE	DATE	FROM	TO	O.R. BOOK/PAGE
100	EASEMENT	5/8/1985	Florida National Properties, Inc., a Florida corporation	North Springs Improvement District, a local unit of special government and public corporation of the State of Florida	12535/500

PROVIDED that the Utility has the following rights:

1. The Utility shall have the right to construct, operate, maintain, improve, add to, upgrade, remove and relocate facilities on, within and upon the lands described herein in accordance with the FDOT's current minimum standards for such facilities as required by the FDOT Utility Accommodation Manual in effect at the time the agreement is executed. Any new construction or relocation of facilities within the lands will be subject to prior approval by the FDOT. Should the FDOT fail to approve any new construction or relocation of facilities by the Utility or requires the Utility to alter, adjust, or relocate its facilities located within said lands, the FDOT hereby agrees to pay the cost of such alteration, adjustment, or relocation, including, but not limited to the costs of acquiring appropriate easements.

2. Notwithstanding any provisions set forth herein, the terms of the utility permits shall supersede any contrary provision, with the exception of the provision herein with reimbursement rights. Provided, it is expressly understood and agreed that the rights of the undersigned to obtain compensation and/or reimbursement for any utility adjustment and/or relocation required now or at any time in the future shall in no way be impaired or diminished by anything herein contained.

3. The Utility shall have a reasonable right to enter upon the lands described herein for the purposes outlined in paragraph 1 above, including the right to trim such trees, brush, and growth which might endanger or interfere with such facilities, provided that such rights do not interfere with the operation and safety of the FDOT's facilities.

4. The Utility agrees to repair any damage to the FDOT facilities arising directly from the Utility's or the Utility's Contractor's negligence and to the extent permitted by Florida law agrees to indemnify, defend and hold the FDOT harmless for, from and against any and all losses, claims, litigation or damages incurred by the FDOT arising directly from the Utility's or the Utility's Contractor's negligence or failure to exercise reasonable care in the construction, reconstruction,

operation or maintenance of the Utility's facilities located on the above described easement. Nothing contained herein is intended nor shall be constructed to waive Utility's rights and immunities under the common law or Florida Statutes 768.28, as amended from time to time.

IN WITNESS WHEREOF, the FDOT has executed this agreement effective this _____ day of _____, 2020.

Signed, sealed and delivered
in the presence of:

_____
WITNESS
PRINT NAME_____

_____
WITNESS
PRINT NAME_____

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

By:_____
Executive Director and CEO
Florida's Turnpike Enterprise

PRINT NAME Nicola Liquori
ADDRESS Milepost 263, Bldg. 5315
P.O. Box 613069
Ocoee, FL 34761

Legal Review

By: _____
District Counsel

STATE OF FLORIDA

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this _____ day of_____, 2020, by Nicola Liquori, Executive Director and CEO for the Florida's Turnpike Enterprise. He/she is personally known to me or has produced _____as identification.

_____

PRINT NAME_____
Notary Public in and for the
County and State last aforesaid.
My Commission Expires_____
Serial No., if any:_____

IN WITNESS WHEREOF, the Utility has caused these presents to be executed in its name, and its corporate seal to be hereunto affixed, by its proper officers thereunto duly authorized, the day and year first above written.

Signed, sealed and delivered
in the presence of:

_____
WITNESS
PRINT NAME_____

_____
WITNESS
PRINT NAME_____

North Springs Improvement District,
a Florida public corporation

By:_____

Its_____

PRINT NAME _____

ADDRESS_____

_____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this___ day of_____, 2020, by_____, of _____, a _____corporation, on behalf of the corporation. He/she is personally known to me or has produced _____as identification.

_____

PRINT NAME_____
Notary Public in and for the
County and State last aforesaid.
My Commission Expires_____
Serial No., if any:_____

Prepared by:

Manuel G. Vera & Associates, Inc.

Date: August 7, 2018

Parcel No. 100

F.P.ID: 435461-1

Sawgrass Expressway

State Road 869

County: Broward

LIMITED ACCESS RIGHT-OF-WAY

THAT PART OF:

Parcel A of PARK RIDGE PLAZA according to the plat thereof, as recorded in Plat Book 134, at Page 9, of the Public Records of Broward County, Florida, more particularly described as follows:

Commence at the point of intersection of the centerlines of State Road 817, University Drive and Westview Drive, as shown on said Plat of PARK RIDGE PLAZA; thence North 79°32'13" East, along the centerline of Westview Drive, a distance of 120.81 feet; thence North 10°27'47" West, a distance of 53.00 feet to a point on the Southerly line of Parcel A of said plat of PARK RIDGE PLAZA, said point also being the POINT OF BEGINNING of the hereinafter described parcel; thence along the Boundary line of said Parcel A for the following described four (4) courses; 1) thence South 79°32'13" West, a distance of 27.11 feet; 2) thence North 55°26'39" West, a distance of 49.51 feet to a point on a circular curve concave to the Northeast, said point bears South 79°34'28" West from the center of said curve; 3) thence Northwesterly, along the arc of said curve to the right, having a Radius of 2,804.79 feet and a central angle of 03°21'08" for a distance of 164.10 feet to a point on said curve; 4) thence North 82°55'36" East, a distance of 33.00 feet to a point on a circular curve concave to the Northeast, said point bears South 82°55'36" West from the center of said curve; thence Southeasterly, along the arc of said curve to the left, having a Radius of 2,771.79 feet and a central angle of 03°28'25" for a distance of 168.05 feet; thence South 55°26'39" East for a distance of 41.18 feet to the POINT OF BEGINNING.

Together with all right of ingress, egress, light, air and view between grantor's remaining property and any facility constructed on the above described property.

Containing 6,350 Square Feet more or less.

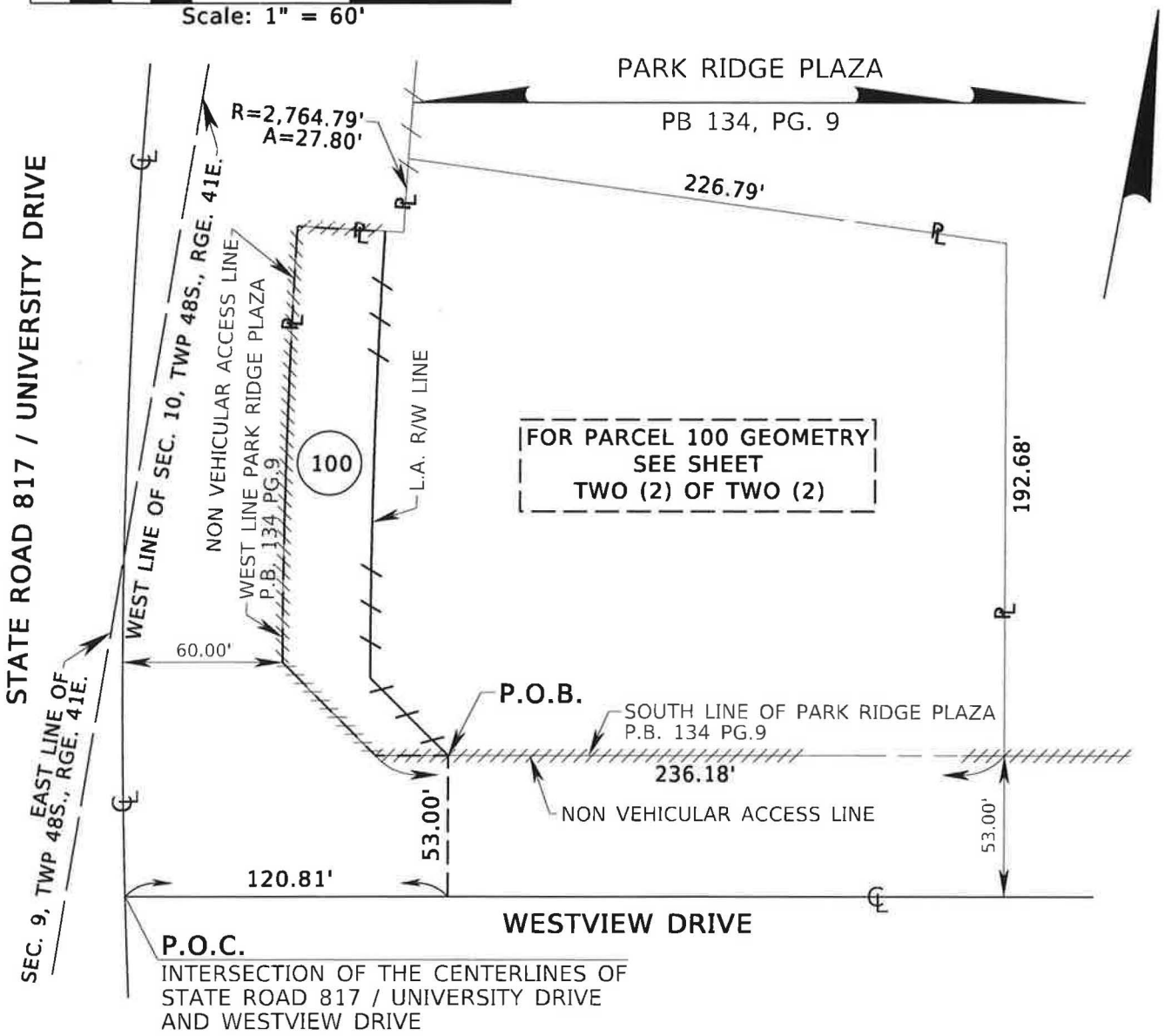
SECTION 10, TOWNSHIP 48 S., RANGE 41 E.
CITY OF CORAL SPRINGS, BROWARD COUNTY, FLORIDA

EXHIBIT "A"

PARENT TRACT = 1.267 AC.
TAKE = 6,350 S.F.
REMAINDER = 1.121 AC.

0 30 60 120 180

Scale: 1" = 60'



LEGEND:

AC.	- ACRE(S)	P.O.C.	- POINT OF COMMENCEMENT
℄	- BASE LINE	PG.	- PAGE
B.C.R.	- BROWARD COUNTY RECORDS	℘	- PROPERTY LINE
BLDG.	- BUILDING	R	- RADIUS
℄	- CENTER LINE	R/W	- RIGHT-OF-WAY
L	- LENGTH	SEC.	- SECTION
L.A.	- LIMITED ACCESS	STA.	- STATION
O.R.B.	- OFFICIAL RECORD BOOK	RT	- RIGHT
P.B.C.R.	- PALM BEACH COUNTY RECORDS	S.F.	- SQUARE FEET
P.B.	- PLAT BOOK	S.B.T.&T.	- FLORIDA DEPARTMENT OF TRANSPORTATION
P.O.B.	- POINT OF BEGINNING		

REVISION	BY	DATE

DATE: 08/07/2018

PARCEL NUMBER: 100

F.P.I.D.: 435461-1

STATE ROAD NUMBER: 817

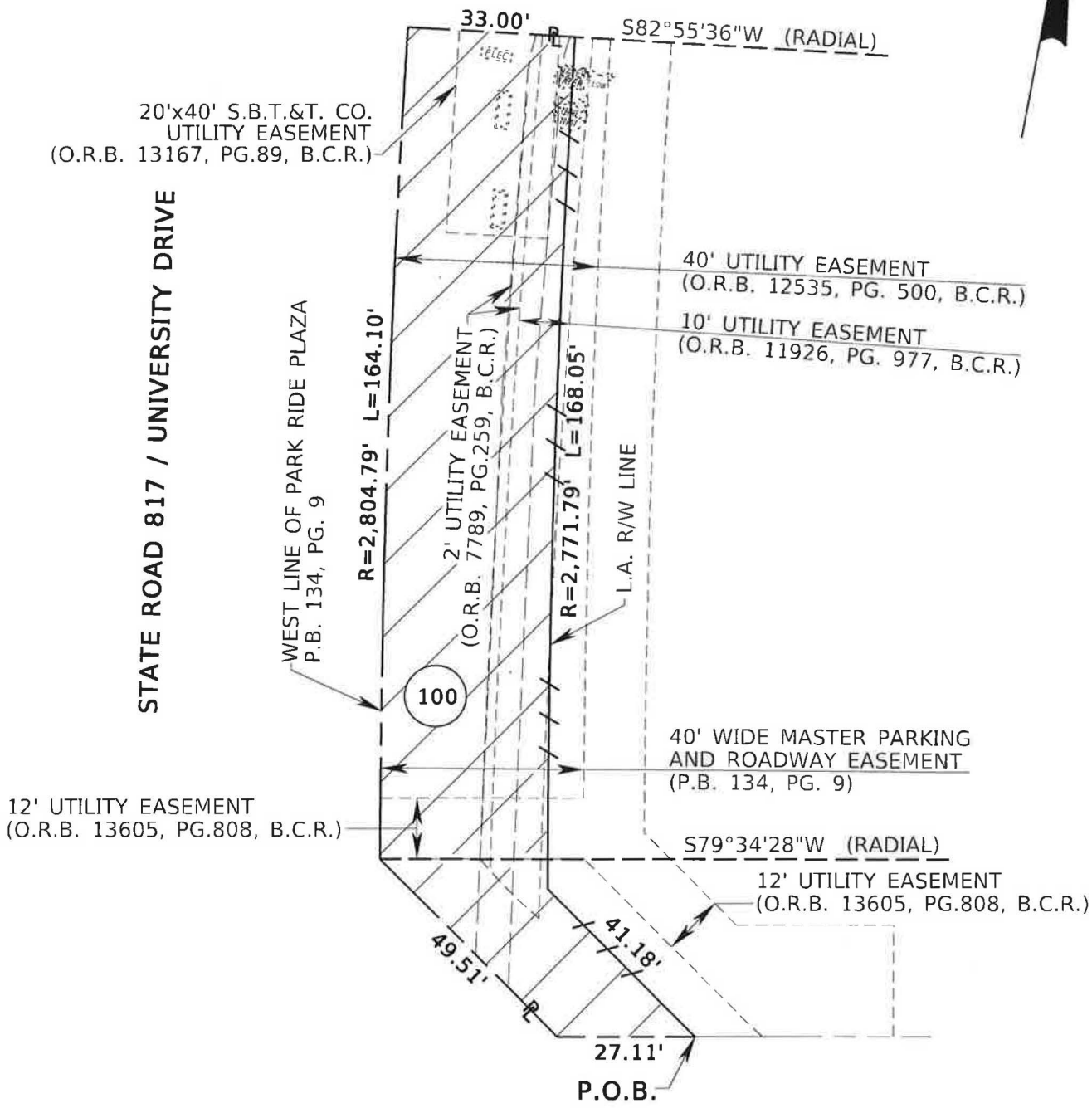
COUNTY: BROWARD | SHEET 01 OF 02

THIS IS NOT A SURVEY
FOR PARCEL INFORMATION ONLY.
SEE ATTACHED SHEET FOR LEGAL DESCRIPTION

SECTION 10, TOWNSHIP 48 S., RANGE 41 E.
CITY OF CORAL SPRINGS, BROWARD COUNTY, FLORIDA

EXHIBIT "A"

0 15 30 60 90
Scale: 1" = 30'



THIS IS NOT A SURVEY
FOR PARCEL INFORMATION ONLY.
SEE ATTACHED SHEET FOR LEGAL DESCRIPTION

REVISION	BY	DATE

DATE: 08/07/2018
PARCEL NUMBER: 100
F.P.I.D.: 435461-1
STATE ROAD NUMBER: 817
COUNTY: BROWARD | SHEET 02 OF 02

NORTH SPRINGS

IMPROVEMENT DISTRICT

BASIC FINANCIAL STATEMENTS

January 31, 2020

Board of Supervisors Meeting

March 4, 2020

NORTH SPRINGS IMPROVEMENT DISTRICT
BASIC FINANCIAL STATEMENTS
January 31, 2020

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NORTH SPRINGS

IMPROVEMENT DISTRICT

COMBINED BALANCE SHEET

01/31/2020

	Governmental Fund Types						Totals (Memorandum Only)
	General	Parkland Isles	Heron Bay Mitigation	Debt Service	Capital Projects/ R&R	Water & Sewer	2020
ASSETS:							
Cash	$2,896,038	$286,557	$735,046	---	---	$20,971,444	$24,889,084
Money Market Accounts	---	---	---	---	---	---	$0
Restricted Cash Equivalents and Investments(Net)	---	---	---	---	---	$5,567,536	$5,567,536
Accounts Receivable (Water & Sewer)	---	---	---	---	---	$1,515,961	$1,515,961
Accounts Receivable (Developer)	---	---	---	---	---	$2,049,777	$2,049,777
Accounts Receivable (Misellaneous)	---	---	---	---	---	$178,975	$178,975
Operations:							
State Board	---	---	---	---	---	$290,767	$290,767
Series 2009 Parkland Isles							
Reserve A/C USB 08005	---	---	---	---	---	---	$0
Revenue A/C USB 08000	---	---	---	---	---	---	$0
Prepayment A/C USB 08003	---	---	---	---	---	---	$0
Series 2014A-1 Water Magement							
Revenue A/C USB 22003	---	---	---	$508,307	---	---	$508,307
Reserve A/C USB 22004	---	---	---	$179,201	---	---	$179,201
Prepayment A/C USB 22005	---	---	---	$958	---	---	$958
Project A/C USB 22006	---	---	---	---	$9	---	$9
Series 2014A-2 Water Magement							
Revenue A/C USB 21003	---	---	---	$468,531	---	---	$468,531
Reserve A/C USB 21004	---	---	---	$314,331	---	---	$314,331
Project A/C USB 21005	---	---	---	---	$51	---	$51
Redemption A/C USB 21006	---	---	---	$2,058	---	---	$2,058
Series 2014B-1 Water Magement							
Revenue A/C USB 49003	---	---	---	$387,726	---	---	$387,726
Reserve A/C USB 49004	---	---	---	$126,063	---	---	$126,063
Project A/C USB 49006	---	---	---	---	$48	---	$48
Prepayment A/C USB 49005	---	---	---	$2,304	---	---	$2,304
Series 2014B-2 Water Magement							
Revenue A/C USB 48003	---	---	---	$367,023	---	---	$367,023
Reserve A/C USB 48004	---	---	---	$236,440	---	---	$236,440
Project A/C USB 48005	---	---	---	---	$102	---	$102

	Governmental Fund Types						Totals (Memorandum Only)
	General	Parkland Isles	Heron Bay Mitigation	Debt Service	Capital Projects/ R&R	Water & Sewer	2020
Series 2014 Water Management Refunding							
Bond Service A/C USB 53000	---	---	---	$258	---	---	$258
Reserve A/C USB 53002	---	---	---	$74,367	---	---	$74,367
Benefit Tax A/C USB 53001	---	---	---	$836,197	---	---	$836,197
Series 2015 Water Management Refunding							
Benefit Tax A/C USB 09002	---	---	---	$521,055	---	---	$521,055
Bond Service A/C USB 09000	---	---	---	$865	---	---	$865
Bond Reserve Subaccount A/C USB 09001	---	---	---	$252,706	---	---	$252,706
Series 2016 PG&CC Refunding Bond							
Interest Subaccount A/C USB 82001	---	---	---	---	---	---	$0
Sinking Fund A/C USB 82002	---	---	---	---	---	---	$0
Reserve A/C USB 82004	---	---	---	$854,191	---	---	$854,191
Revenue A/C USB 82000	---	---	---	$1,926,106	---	---	$1,926,106
Project A/C USB 82006	---	---	---	---	$121,135	---	$121,135
Series 2016 Heron Bay North Refunding Bond							
Renewal & Replacement A/C USB 82005	---	---	---	---	$1,100,797	---	$1,100,797
Cash/BankUnited Money Market	---	---	---	$1,012,217	---	---	$1,012,217
Reserve A/C USB 69002	---	---	---	$220,135	---	---	$220,135
Interest Subaccount A/C USB 69000	---	---	---	---	---	---	$0
Revenue A/C USB 69003	---	---	---	$541,409	---	---	$541,409
Prepayment A/C USB 69004	---	---	---	$255	---	---	$255
Cost of Issue A/C USB 69005	---	---	---	---	---	---	$0
Series 2017 Water Management Bond							
Revenue A/C USB 07000	---	---	---	$420,671	---	---	$420,671
Reserve A/C USB 07003	---	---	---	$239,550	---	---	$239,550
Capital Interest USB A/C 07004	---	---	---	$0	---	---	$0
Project A/C USB 07006	---	---	---	---	$220,322	---	$220,322
Cost of Issue A/C USB 07007	---	---	---	---	$2	---	$2
Series 2017 Special Assessment Bond							
Revenue A/C USB 63000	---	---	---	$685,637	---	---	$685,637
Reserve A/C USB 63003	---	---	---	$336,275	---	---	$336,275
Capital Interest A/C 63005	---	---	---	$0	---	---	$0
Project A/C USB 63006	---	---	---	---	$976,500	---	$976,500
Cost of Issue A/C USB 63007	---	---	---	---	---	---	$0
Series 2018 Stormwater P.S. #3							
Revenue A/C USB 93000	---	---	---	$241,916	---	---	$241,916
Reserve A/C USB 93003	---	---	---	$61,738	---	---	$61,738
Prepayment A/C USB 93004	---	---	---	$618	---	---	$618

	Governmental Fund Types						Totals (Memorandum) Only)
	General	Parkland Isles	Heron Bay Mitigation	Debt Service	Capital Projects/ R&R	Water & Sewer	2020
Capital Interest A/C USB 93005	---	---	---	---	---	---	$0
Cash/SunTrust 8190	---	---	---	---	---	---	$0
Project A/C USB 93006	---	---	---	---	$32	---	$32
Series 2018 Parkland Bay Water Management							
Optional Redemption A/C USB 07005	---	---	---	$8,617	---	---	$8,617
Revenue A/C USB 88000	---	---	---	$408,062	---	---	$408,062
Reserve A/C USB 88003	---	---	---	$515,432	---	---	$515,432
Capital Interest A/C USB 88004	---	---	---	---	---	---	$0
Project A/C USB 88006	---	---	---	---	$1,437,122	---	$1,437,122
Cost of Issue A/C USB 88007	---	---	---	---	---	---	$0
Series 2018 Parkland Bay Special Assessment							
Revenue A/C USB 35000	---	---	---	$559,303	---	---	$559,303
Reserve A/C USB 35003	---	---	---	$285,369	---	---	$285,369
Prepayment A/C USB 35004	---	---	---	$1,838	---	---	$1,838
Capital Interest A/C USB 35005	---	---	---	---	---	---	$0
Project A/C USB 35006	---	---	---	---	$6,572,001	---	$6,572,001
Cost of Issue A/C USB 35007	---	---	---	---	---	---	$0
Due from General Fund	---	---	---	---	---	---	$0
Due from Parkland Isles	$1,667	---	---	---	---	---	$1,667
Due from Heron Bay Mitigation	$6,348	---	---	---	---	---	$6,348
Due from Water & Sewer	$1,666,414	$242,640	$129,517	---	---	---	$2,038,571
Due from Debt Services	---	---	---	---	---	$1,021,733	$1,021,733
Due from CIP	---	---	---	---	---	$8,469	$8,469
Due from Other	---	---	---	---	---	---	$0
Prepaid Expenses	$14,528	---	---	---	---	$168,188	$182,715
Prepaid Expenses (Health Insurance)	---	---	---	---	---	---	$0
Investment in Capital Assets	---	---	---	---	---	$109,784,975	$109,784,975
Accrued Receivable	---	---	---	---	---	---	$0
Deferred Charges - FRS GASB 68	---	---	---	---	---	$1,786,964	$1,786,964
TOTAL ASSETS	$4,584,995	$529,197	$864,563	$12,597,728	$10,428,121	$143,344,788	$172,349,392
LIABILITIES:							
Accounts Payable	$10,881	$332	---	---	---	$556,757	$567,970
Accounts Payable Miscellaneous	---	---	---	---	---	---	$0
Retainage Payable	---	---	---	---	---	$185,114	$185,114
Accrued Expenses	---	---	---	---	---	---	$0
Accrued Expenses (Health Insurance)	---	---	---	---	---	---	$0
Net Pension Liability	---	---	---	---	---	$3,453,122	$3,453,122
Deferred Inflows Related to Pension	---	---	---	---	---	$240,861	$240,861
Accured Expenses (Pension)	$5,428	---	---	---	---	$25,969	$31,397

	Governmental Fund Types						Totals (Memorandum) Only)
	General	Parkland Isles	Heron Bay Mitigation	Debt Service	Capital Projects/ R&R	Water & Sewer	2020
Project Bid Bonds	---	---	---	---	---	$162,500	$162,500
457 Pension Payable	---	---	---	---	---	---	$0
Pension Payable (FRS)	---	---	---	---	---	---	$0
FRS Payable - Employee 3%	---	---	---	---	---	$8,190	$8,190
Pension Restricted	---	---	---	---	---	---	$0
Accured Wages Payable	---	---	---	---	---	---	$0
FICA Payable	---	---	---	---	---	---	$0
Contracts Payable	---	---	---	---	---	---	$0
Due to General Fund	---	$1,667	$6,348	---	---	---	$8,015
Due to Parkland Isles	---	---	---	---	---	---	$0
Due to Heron Bay Mitigation	---	---	---	---	---	---	$0
Due to Water/Sewer	---	---	---	$1,021,733	$8,469	---	$1,030,202
Due to Other	---	---	---	---	---	---	$0
Due to Debt Services	---	---	---	---	---	---	$0
Due to CIP	---	---	---	---	---	---	$0
Payroll Liabilities	---	---	---	---	---	---	$0
FWT-1099 Form	---	---	---	---	---	---	$0
Utility Tax Payable	---	---	---	---	---	$41,385	$41,385
Compensated Absenses - Current	---	---	---	---	---	$13,359	$13,359
Compensated Absenses - Long Term	---	---	---	---	---	$120,231	$120,231
OPEB Payable	---	---	---	---	---	$654,507	$654,507
Deposits Payable	$107,500	---	---	---	---	$940,636	$1,048,136
Accrued Principal & Interest Payable	---	---	---	---	---	$1,222,729	$1,222,729
Rev Bond Payable	---	---	---	---	---	$35,305,000	$35,305,000
Due to Developer	---	---	---	---	---	$286,757	$286,757
FUND BALANCES:							
Invested in capital assets, net of related debt	---	---	---	---	---	$80,047,511	$80,047,511
Restricted for Renewal & Replacement	---	---	---	---	---	$1,180,257	$1,180,257
Unrestricted	---	---	---	---	---	$18,731,716	$18,731,716
Non Spendable:	---	---	---	---	---	---	$0
Prepaid Expenditures	$14,528	$0	$0	$0	$0	$168,188	$182,715
Restricted for:	---	---	---	---	---	---	$0
Debt Service.Capital Projects	---	---	---	$11,575,995	$10,419,653	---	$21,995,647
Assigned to:	---	---	---	---	---	---	$0
First quarter operating reserves	---	---	---	---	---	---	$0
Unassigned	$4,446,657.47	$527,198	$858,215	---	---	---	$5,832,070
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	$4,584,995	$529,197	$864,563	$12,597,728	$10,428,121	$143,344,788	$172,349,392

NORTH SPRINGS IMPROVEMENT DISTRICT
001 GF STATEMENT OF REVENUE AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 001-000-00000-00000 to 001-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 001-000-00000-00000 to 001-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	3,061,558.35	3,009,822.00	50,204.79	2,713,536.93	90
Permits, Fees, & Licenses	53,539.87	15,000.00	0.00	14,321.60	95
Interest Income-Investments	12,713.09	0.00	0.00	0.00	0
Miscellaneous Revenues	31,932.78	11,000.00	833.33	3,333.32	30
Transfer In	58,142.67	0.00	20,000.00	41,879.47	0
001 - GENERAL FUND Revenue Total	3,217,886.76	3,035,822.00	71,038.12	2,773,071.32	91

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
GENERAL FUND:	0.00	0.00	0.00	0.00	0.00	0
ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0
Payroll-Board Of Supervisors	14,000.00	14,400.00	1,200.00	3,600.00	10,800.00	25
Payroll-Salaried	219,969.63	235,000.00	11,402.96	55,717.31	179,282.69	24
Payroll- Vehicle Benefit	626.40	600.00	21.00	96.90	503.10	16
Employement Ads	4,177.00	5,000.00	0.00	2,554.45	2,445.55	51
Fica Expense	15,401.75	18,000.00	936.81	4,010.17	13,989.83	22
Pension Expense	56,079.49	60,000.00	3,115.76	15,881.61	44,118.39	26
Health & Life Insurance	84,698.99	100,000.00	6,328.42	26,629.53	73,370.47	27
Workers Comp Ins	7,164.32	10,000.00	0.00	0.00	10,000.00	0
Unemployment Taxes	0.00	1,000.00	0.00	0.00	1,000.00	0
Prof Serv-Engineering	11,718.90	40,000.00	0.00	22,500.00	17,500.00	56
Arbitrage	0.00	3,000.00	0.00	0.00	3,000.00	0
Dissimination	0.00	4,000.00	0.00	0.00	4,000.00	0
Trustee Fees	0.00	18,000.00	0.00	0.00	18,000.00	0
Prof Serv-Legal Services	29,790.57	40,000.00	0.00	10,533.00	29,467.00	26
Professional Services Surveying	6,490.00	12,000.00	0.00	5,715.00	6,285.00	48
Prof Serv-Legislative Expense	51,668.37	60,000.00	4,166.66	16,666.66	43,333.34	28
Actuarial Pension Cost of Benefits	0.00	1,000.00	3,600.00	3,600.00	2,600.00-	360
Prof Serv-Mgt Consulting Serv	11,880.00	15,000.00	990.00	3,960.00	11,040.00	26
Prof Serv-Info Technology	1,190.73	2,000.00	0.00	0.00	2,000.00	0
Prof Serv-Special Assessment	25,000.00	25,000.00	0.00	25,000.00	0.00	100
Prof Serv - Records Management	144.24	5,000.00	71.10	120.50	4,879.50	2

NORTH SPRINGS IMPROVEMENT DISTRICT
001 GF STATEMENT OF REVENUE AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Annual Audit	9,216.10	15,000.00	2,542.37	5,402.54	9,597.46	36
Communication-Telephone	956.68	15,000.00	75.78	242.86	14,757.14	2
Postage And Freight	908.76	4,000.00	0.00	319.98	3,680.02	8
Printing And Binding	835.66	3,500.00	0.07	74.82	3,425.18	2
Document Recording Services	0.00	0.00	200.00	200.00	200.00-	0
Record Storage	98.82	0.00	0.00	104.55	104.55-	0
Legal Advertising	526.25	3,000.00	0.00	0.00	3,000.00	0
Office Supplies	871.89	2,000.00	21.98	173.52	1,826.48	9
Special Events	6,028.86	20,000.00	0.00	3,743.88	16,256.12	19
Dues, Licenses, Subscriptions	23,286.36	40,000.00	4,839.00	7,607.81	32,392.19	19
Annual District Filing Fee	0.00	200.00	0.00	0.00	200.00	0
Misc-Contingency	546.51	15,000.00	0.00	129.79	14,870.21	1
FIELD	0.00	0.00	0.00	0.00	0.00	0
Unemployment Taxes	275.00-	4,000.00	0.00	0.00	4,000.00	0
Payroll-Salaried	295,272.71	350,000.00	26,276.06	100,756.97	249,243.03	29
FICA Expense	22,780.13	28,000.00	1,947.45	7,473.05	20,526.95	27
Pension Expense	24,217.88	30,000.00	2,225.58	9,101.53	20,898.47	30
Health & Life Insurance	113,835.21	150,000.00	10,615.83	38,100.64	111,899.36	25
Worker'S Comp Insurance	27,305.73	34,000.00	0.00	0.00	34,000.00	0
Contracts-Water Quality	5,341.60	10,000.00	0.00	0.00	10,000.00	0
Contracts-Landscape	114,600.00	100,000.00	6,500.00	26,000.00	74,000.00	26
Communication-Telephone	24,589.74	30,000.00	2,044.01	8,149.12	21,850.88	27
Electricity	15,875.50	30,000.00	124.35	5,107.80	24,892.20	17
Water/Sewer	1,314.64	3,000.00	204.93	446.97	2,553.03	15
Rental/Lease - Vehicle/Equip	113.32	500.00	0.00	0.00	500.00	0
Insurance - General Liability	40,060.00	50,000.00	0.00	46,533.46	3,466.54	93
R&M-General	81,636.64	200,000.00	111.72	6,945.77	193,054.23	3
R&M-Vehicles	3,336.76	12,000.00	1,725.38	1,885.22	10,114.78	16
R&M-Trees & Trimming	0.00	10,000.00	0.00	0.00	10,000.00	0
R&M-Culvert Cleaning	0.00	100,000.00	0.00	0.00	100,000.00	0
R&M-Pump Station	46,064.58	150,000.00	12.50	266.40	149,733.60	0
R&M-Road Maintenance	0.00	50,000.00	0.00	0.00	50,000.00	0
Op Supplies - General	5,402.69	7,000.00	165.23	485.38	6,514.62	7
Op Supplies - Aquatic Treatment	70,070.80	120,000.00	4,006.01-	42,287.11	77,712.89	35
Op Supplies-Uniforms	6,275.23	10,000.00	352.65	1,428.12	8,571.88	14
Op Supplies-Fuel, Oil	42,245.98	100,000.00	662.06	14,423.61	85,576.39	14
Misc-Licenses & Permits	1,599.81	12,000.00	0.00	0.00	12,000.00	0

NORTH SPRINGS IMPROVEMENT DISTRICT
001 GF STATEMENT OF REVENUE AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Misc-Hurricane Expense	0.00	40,000.00	0.00	0.00	40,000.00	0
Misc-Contingency	988.22	2,000.00	0.00	165.00	1,835.00	8
Cap Outlay - Other	273,604.57	180,000.00	0.00	0.00	180,000.00	0
Cap Outlay - Equipment	3,650.00	25,000.00	0.00	0.00	25,000.00	0
Cap Outlay - Vehicles	0.00	30,000.00	0.00	0.00	30,000.00	0
Cap Outlay - Roof Replacement	57,150.00	18,000.00	0.00	57,150.00	39,150.00-	318
Cap Outlay - Engine Replacement	0.00	200,000.00	0.00	0.00	200,000.00	0
Cap Outlay - Pump Replacement	0.00	45,000.00	0.00	0.00	45,000.00	0
Cap Outlay - Muffler Replacement	0.00	6,000.00	0.00	0.00	6,000.00	0
CIP-Watercrest NSID Outfall	188,050.50	0.00	0.00	0.00	0.00	0
CIP-Discharge Pipe Sys/PS #2 (Intersol)	200,000.00	0.00	500,000.00	951,000.00	951,000.00-	0
Reserved for 1st QTR Operating	0.00	112,622.00	0.00	0.00	112,622.00	0
001 - GENERAL FUND Expend Total	2,248,383.52	3,035,822.00	588,473.65	1,532,291.03	1,503,530.97	50

NORTH SPRINGS IMPROVEMENT DISTRICT
003 PI STATEMENT OF REVENUE AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 003-000-00000-00000 to 003-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 003-000-00000-00000 to 003-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	315,948.25	366,857.00	7,586.37	345,632.32	94
Interest-Investments	742.63	0.00	188.46	816.71	0
Miscellaneous Revenues	1,885.00	0.00	0.00	0.00	0
Transfer In from DSF 210	41,554.09	0.00	0.00	0.00	0
Carry Over Fund Balance From Previous Yr	0.00	66,043.00	0.00	0.00	0
003 - PARKLAND ISLES Revenue Total	360,129.97	432,900.00	7,774.83	346,449.03	80

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
PARKLAND ISLES	0.00	0.00	0.00	0.00	0.00	0
ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0
Profserv Arbitrage and Dissemination	650.00	700.00	0.00	0.00	700.00	0
Prof Serv-Mgmt Consulting Serv	540.00	300.00	45.00	180.00	120.00	60
Annual Audit	614.41	1,000.00	169.49	360.17	639.83	36
Misc-Bank Charges	174.08	500.00	0.00	0.00	500.00	0
MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0
Prof Serv-Field Management	24,999.96	25,000.00	2,083.33	8,333.32	16,666.68	33
Contracts-Landscape	143,400.00	143,400.00	11,950.00	47,800.00	95,600.00	33
R&M Mulch	26,640.00	30,000.00	0.00	26,640.00	3,360.00	89
Electricity	5,133.87	9,000.00	332.15	1,488.87	7,511.13	17
Tree Trimming	0.00	30,000.00	0.00	0.00	30,000.00	0
Pest Control	0.00	1,000.00	0.00	0.00	1,000.00	0
R&M-Plant Replacement	51,725.00	75,000.00	0.00	12,878.25	62,121.75	17
R&M - Sidewalks	0.00	15,000.00	0.00	0.00	15,000.00	0
R&M-Irrigation	3,914.27	9,000.00	0.00	1,319.60	7,680.40	15
Misc-Contingency	2,276.00	3,000.00	0.00	533.60	2,466.40	18
Reserved for 1st Quarter Operating	0.00	40,000.00	0.00	0.00	40,000.00	0
Reserves for Designated Projects / Emerg	0.00	50,000.00	0.00	0.00	50,000.00	0
003 - PARKLAND ISLES Expend Total	260,067.59	432,900.00	14,579.97	99,533.81	333,366.19	23

NORTH SPRINGS IMPROVEMENT DISTRICT
004 HBM STATEMENT OF REVENUE AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 004-000-00000-00000 to 004-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 004-000-00000-00000 to 004-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	210,472.81	207,261.00	3,711.37	190,100.93	92
Interest-Investments	1,984.37	100.00	556.29	2,276.17	***
004 - HERON BAY MITIGATION Revenue Total	212,457.18	207,361.00	4,267.66	192,377.10	93

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
HERON BAY MITIGATION	0.00	0.00	0.00	0.00	0.00	0
ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0
Annual Audit	737.28	1,200.00	203.39	432.20	767.80	36
Dues, Licenses	0.00	0.00	0.00	400.00	400.00-	0
Misc-Bank Charges	141.58	400.00	0.00	0.00	400.00	0
MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0
Cap Outlay	15,000.00	40,000.00	20,000.00	35,000.00	5,000.00	88
Contracts-Environm'L Monitoring	64,992.00	80,000.00	5,416.00	21,664.00	58,336.00	27
Contracts-Aquatic Control	54,334.85	40,000.00	5,194.78	13,083.84	26,916.16	33
R&M General	0.00	1,000.00	0.00	0.00	1,000.00	0
Misc Contingency	0.00	10,000.00	0.00	0.00	10,000.00	0
Reserved For 1st Quarter Operating	0.00	34,761.00	0.00	0.00	34,761.00	0
004 - HERON BAY MITIGATION F Expend Tota	135,205.71	207,361.00	30,814.17	70,580.04	136,780.96	34

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF WTR MGT 2014A-1 STATEMENT OF REVENUES AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 213-000-00000-00000 to 213-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 213-000-00000-00000 to 213-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	556,598.82	548,577.00	8,980.16	508,972.22	93
Interest Investments	9,119.58	3,700.00	403.71	1,576.93	43
Transfer In	54,865.54	0.00	0.00	78.29	0
DEPARTMENT Total	620,583.94	552,277.00	9,383.87	510,627.44	92
213 - DSF WTR MGMNT 2014A- Revenue Total	620,583.94	552,277.00	9,383.87	510,627.44	92

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Prof Serv-Arbitrage Rebate	700.00	700.00	0.00	0.00	700.00	0
Prof Serv-Dissemination Agent	433.41	0.00	66.68	383.36	383.36-	0
Prof Serv-Trustee	2,963.13	3,000.00	0.00	0.00	3,000.00	0
DEPARTMENT Total	4,096.54	3,700.00	66.68	383.36	3,316.64	10
Principal Debt Retirement	215,000.00	225,000.00	0.00	0.00	225,000.00	0
Special Call	0.00	55,000.00	0.00	55,000.00	0.00	100
Interest Expense	343,200.00	330,300.00	0.00	165,150.00	165,150.00	50
DEPARTMENT Total	558,200.00	610,300.00	0.00	220,150.00	390,150.00	36
213 - DSF WTR MGMNT 2014A-1 Expend Total	562,296.54	614,000.00	66.68	220,533.36	393,466.64	36

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF WTR MGT 2014A-2 STATEMENT OF REVENUES AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 214-000-00000-00000 to 214-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 214-000-00000-00000 to 214-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	513,117.72	505,050.00	8,278.63	469,211.68	93
Interest Investments	12,518.37	3,700.00	527.87	2,515.55	68
Transfer In	55,885.03	0.00	0.00	0.00	0
DEPARTMENT Total	581,521.12	508,750.00	8,806.50	471,727.23	93
214 - DSF WTR MGMNT 2014A- Revenue Total	581,521.12	508,750.00	8,806.50	471,727.23	93

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Prof Serv-Arbitrage Rebate	700.00	700.00	0.00	0.00	700.00	0
Prof Serv-Dissemination Agent	683.29	0.00	66.66	383.32	383.32-	0
Prof Serv-Trustee	2,963.13	3,000.00	0.00	0.00	3,000.00	0
DEPARTMENT Total	4,346.42	3,700.00	66.66	383.32	3,316.68	10
Special Call	0.00	55,000.00	0.00	55,000.00	0.00	100
Interest Expense	505,050.00	505,050.00	0.00	252,525.00	252,525.00	50
DEPARTMENT Total	505,050.00	560,050.00	0.00	307,525.00	252,525.00	55
214 - DSF WTR MGMNT 2014A-2 Expend Total	509,396.42	563,750.00	66.66	307,908.32	255,841.68	55

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF WTR MGT 2014B-1 STATEMENT OF REVENUES AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 215-000-00000-00000 to 215-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 215-000-00000-00000 to 215-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	419,631.67	420,967.00	6,699.48	388,540.10	92
Interest Investments	6,910.95	3,700.00	302.11	1,260.15	34
Transfer In	56,221.68	0.00	0.00	0.00	0
DEPARTMENT Total	482,764.30	424,667.00	7,001.59	389,800.25	92
215 - DSF WTR MGMNT 2014B- Revenue Total	482,764.30	424,667.00	7,001.59	389,800.25	92

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Prof Serv-Arbitrage Rebate	700.00	700.00	0.00	0.00	700.00	0
Prof Serv-Dissemination Agent	433.42	0.00	66.68	383.36	383.36-	0
Prof Serv-Trustee	2,963.13	3,000.00	0.00	0.00	3,000.00	0
DEPARTMENT Total	4,096.55	3,700.00	66.68	383.36	3,316.64	10
Principal Debt Retirement	160,000.00	170,000.00	0.00	0.00	170,000.00	0
Special Call	0.00	0.00	0.00	55,000.00	55,000.00-	0
Interest Expense	263,443.76	254,268.00	0.00	126,821.88	127,446.12	50
DEPARTMENT Total	423,443.76	424,268.00	0.00	181,821.88	242,446.12	43
215 - DSF WTR MGMNT 2014B-1 Expend Total	427,540.31	427,968.00	66.68	182,205.24	245,762.76	43

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF WTR MGT 2014B-1 STATEMENT OF REVENUES AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 216-000-00000-00000 to 216-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 216-000-00000-00000 to 216-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	411,595.62	398,163.00	6,336.57	367,492.98	92
Interest Investments	8,833.92	3,700.00	405.22	1,808.97	49
DEPARTMENT Total	420,429.54	401,863.00	6,741.79	369,301.95	92
216 - DSF WTR MGMT 2014B-2 Revenue Total	420,429.54	401,863.00	6,741.79	369,301.95	92

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Prof Serv-Arbitrage Rebate	700.00	700.00	0.00	0.00	700.00	0
Prof Serv-Dissemination Agent	933.29	0.00	66.66	133.32	133.32-	0
Prof Serv-Trustee	2,963.13	3,000.00	0.00	0.00	3,000.00	0
DEPARTMENT Total	4,596.42	3,700.00	66.66	133.32	3,566.68	4
Interest Expense	398,162.50	398,162.00	0.00	199,081.25	199,080.75	50
DEPARTMENT Total	398,162.50	398,162.00	0.00	199,081.25	199,080.75	50
216 - DSF WTR MGMT 2014B-2 U Expend Tota	402,758.92	401,862.00	66.66	199,214.57	202,647.43	50

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF WM REF BONDS 2014 STATEMENT OF REVENUE AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 217-000-00000-00000 to 217-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 217-000-00000-00000 to 217-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	754,638.30	743,680.00	14,056.78	679,471.95	91
Interest Investments	9,846.87	4,471.00	528.98	1,540.21	34
DEPARTMENT Total	764,485.17	748,151.00	14,585.76	681,012.16	91
217 - DSF WTR MGMNT REFUND Revenue Total	764,485.17	748,151.00	14,585.76	681,012.16	91

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Arbitrage Rebate	650.00	700.00	650.00	650.00	50.00	93
Prof Serv-Dissemination Agent	433.29	1,000.00	66.66	133.32	866.68	13
Prof Serv-Trustee	4,148.38	3,771.00	0.00	4,148.38	377.38-	110
DEPARTMENT Total	5,231.67	5,471.00	716.66	4,931.70	539.30	90
Principal Debt Retirement	630,000.00	650,000.00	0.00	0.00	650,000.00	0
Interest Expense	122,031.66	103,471.00	0.00	52,018.33	51,452.67	50
DEPARTMENT Total	752,031.66	753,471.00	0.00	52,018.33	701,452.67	7
217 - DSF WTR MGMNT REFUNDIN Expend Tota	757,263.33	758,942.00	716.66	56,950.03	701,991.97	8

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF WTR MGMNT 2015 STATEMENT OF REVENUE AND EXPEND
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 218-000-00000-00000 to 218-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 218-000-00000-00000 to 218-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	512,972.42	505,409.00	11,675.85	474,037.58	94
Interest Investments	9,973.36	4,421.00	506.45	1,895.32	43
DEPARTMENT Total	522,945.78	509,830.00	12,182.30	475,932.90	93
218 - DSF WATER MANAGEMENT Revenue Total	522,945.78	509,830.00	12,182.30	475,932.90	93

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Arbitrage Rebate	650.00	650.00	650.00	650.00	0.00	100
Prof Serv-Trustee	3,771.25	3,771.00	0.00	3,771.25	0.25-	100
DEPARTMENT Total	4,421.25	4,421.00	650.00	4,421.25	0.25-	100
Principal Debt Retirement	300,000.00	310,000.00	0.00	0.00	310,000.00	0
Interest Expense	205,840.00	196,540.00	0.00	98,270.00	98,270.00	50
DEPARTMENT Total	505,840.00	506,540.00	0.00	98,270.00	408,270.00	19
218 - DSF WATER MANAGEMENT 2 Expend Tota	510,261.25	510,961.00	650.00	102,691.25	408,269.75	20

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF PGCC 2016 STATEMENT OF REVENUE AND EXPENDITURE
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 219-000-00000-00000 to 219-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 219-000-00000-00000 to 219-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	1,729,159.15	1,708,383.00	42,245.63	1,488,870.28	87
Interest Investments	23,384.34	4,421.00	1,318.11	4,074.95	92
DEPARTMENT Total	1,752,543.49	1,712,804.00	43,563.74	1,492,945.23	87
219 - DSF PG&CC REFUNDING Revenue Total	1,752,543.49	1,712,804.00	43,563.74	1,492,945.23	87

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Arbitrage Rebate	650.00	650.00	0.00	0.00	650.00	0
Prof Serv-Trustee	3,771.25	3,771.00	0.00	0.00	3,771.00	0
DEPARTMENT Total	4,421.25	4,421.00	0.00	0.00	4,421.00	0
Principal Debt Retirement	1,330,000.00	1,370,000.00	0.00	0.00	1,370,000.00	0
Interest Expense	400,660.00	356,106.00	0.00	178,052.50	178,053.50	50
DEPARTMENT Total	1,730,660.00	1,726,106.00	0.00	178,052.50	1,548,053.50	10
219 - DSF PG&CC REFUNDING BO Expend Tota	1,735,081.25	1,730,527.00	0.00	178,052.50	1,552,474.50	10

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF HBN 2016 STATEMENT OF REVENUE AND EXPENDITURE
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 220-000-00000-00000 to 220-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 220-000-00000-00000 to 220-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	440,020.76	429,512.00	6,251.52	387,329.28	90
Assessment - Direct Collect	60,094.61	0.00	0.00	84.31	0
Interest Investments	13,349.69	4,100.00	779.83	2,993.13	73
DEPARTMENT Total	513,465.06	433,612.00	7,031.35	390,406.72	89
220 - DSF HBC NORTH REFUND Revenue Total	513,465.06	433,612.00	7,031.35	390,406.72	89

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Prof Serv-Dissemination Agent	50.00	0.00	0.00	250.00	250.00-	0
Arbitrage Rebate	700.00	1,000.00	0.00	0.00	1,000.00	0
Misc-Bank Charges	0.00	0.00	0.00	20.00	20.00-	0
Prof Serv-Trustee	3,232.50	3,100.00	0.00	0.00	3,100.00	0
DEPARTMENT Total	3,982.50	4,100.00	0.00	270.00	3,830.00	7
Principal Debt Retirement	5,000.00	310,000.00	0.00	0.00	310,000.00	0
Interest Expense	84,077.75	73,984.00	0.00	37,804.50	36,179.50	51
Principal Prepayments	310,000.00	0.00	0.00	60,000.00	60,000.00-	0
DEPARTMENT Total	399,077.75	383,984.00	0.00	97,804.50	286,179.50	25
220 - DSF HBC NORTH REFUNDIN Expend Tota	403,060.25	388,084.00	0.00	98,074.50	290,009.50	25

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF WTR MGMT 2017 STATEMENT OF REVENUE AND EXPEND
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 221-000-00000-00000 to 221-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 221-000-00000-00000 to 221-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	446,075.52	435,503.00	4,768.15	424,245.98	97
Interest Investments	9,217.25	4,421.00	384.72	1,849.61	42
DEPARTMENT Total	455,292.77	439,924.00	5,152.87	426,095.59	96
221 - DSF WATER MGMT 2017 Revenue Total	455,292.77	439,924.00	5,152.87	426,095.59	96

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Arbitrage Rebate	700.00	650.00	700.00	700.00	50.00-	108
Prof Serv-Trustee	3,717.38	3,771.00	0.00	3,717.38	53.62	99
DEPARTMENT Total	4,417.38	4,421.00	700.00	4,417.38	3.62	100
Interest Expense	435,500.00	435,500.00	0.00	217,750.00	217,750.00	50
DEPARTMENT Total	435,500.00	435,500.00	0.00	217,750.00	217,750.00	50
221 - DSF WATER MGMT 2017 UN Expend Tota	439,917.38	439,921.00	700.00	222,167.38	217,753.62	50

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF SPEC ASSES 2017 STATEMENT OF REV AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 222-000-00000-00000 to 222-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 222-000-00000-00000 to 222-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	688,873.32	672,552.00	7,363.44	655,162.02	97
Interest Investments	12,892.15	4,421.00	594.44	2,470.68	56
DEPARTMENT Total	701,765.47	676,973.00	7,957.88	657,632.70	97
222 - DSF SPECIAL ASSESS 2 Revenue Total	701,765.47	676,973.00	7,957.88	657,632.70	97

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Arbitrage Rebate	700.00	650.00	700.00	700.00	50.00-	108
Prof Serv-Trustee	3,717.38	3,771.00	0.00	3,717.38	53.62	99
DEPARTMENT Total	4,417.38	4,421.00	700.00	4,417.38	3.62	100
Principal Debt Retirement	285,000.00	295,000.00	0.00	0.00	295,000.00	0
Interest Expense	391,125.00	381,150.00	0.00	190,575.00	190,575.00	50
DEPARTMENT Total	676,125.00	676,150.00	0.00	190,575.00	485,575.00	28
222 - DSF SPECIAL ASSESS 201 Expend Tota	680,542.38	680,571.00	700.00	194,992.38	485,578.62	29

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF SPEC ASSES 2017 STATEMENT OF REV AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 223-000-00000-00000 to 223-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 223-000-00000-00000 to 223-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	251,122.96	246,950.00	2,514.75	237,224.14	96
Interest Investments	3,542.28	4,421.00	151.24	596.75	14
DEPARTMENT Total	254,665.24	251,371.00	2,665.99	237,820.89	94
223 - DSF STORMWATER P.S. Revenue Total	254,665.24	251,371.00	2,665.99	237,820.89	94

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Arbitrage Rebate	700.00	650.00	0.00	0.00	650.00	0
Prof Serv-Trustee	4,040.63	3,771.00	0.00	0.00	3,771.00	0
DEPARTMENT Total	4,740.63	4,421.00	0.00	0.00	4,421.00	0
Principal Debt Retirement	105,000.00	110,000.00	0.00	0.00	110,000.00	0
Interest Expense	142,950.00	139,012.00	0.00	69,506.25	69,505.75	50
DEPARTMENT Total	247,950.00	249,012.00	0.00	69,506.25	179,505.75	28
223 - DSF STORMWATER P.S. #3 Expend Tota	252,690.63	253,433.00	0.00	69,506.25	183,926.75	27

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF PKLND BAY WM 2018 STATEMENT OF REV AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 224-000-00000-00000 to 224-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 224-000-00000-00000 to 224-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	414,739.92	403,255.00	1,437.43	396,889.58	98
Interest Investments	12,259.10	4,421.00	651.88	2,972.02	67
Transfer In	66.13	0.00	0.00	0.00	0
DEPARTMENT Total	427,065.15	407,676.00	2,089.31	399,861.60	97
224 - DSF PARKLAND BAY WTR Revenue Total	427,065.15	407,676.00	2,089.31	399,861.60	97

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Arbitrage Rebate	0.00	650.00	0.00	650.00	0.00	100
Prof Serv-Trustee	4,040.63	3,771.00	0.00	0.00	3,771.00	0
DEPARTMENT Total	4,040.63	4,421.00	0.00	650.00	3,771.00	15
Interest Expense	250,911.11	403,250.00	0.00	201,625.00	201,625.00	50
DEPARTMENT Total	250,911.11	403,250.00	0.00	201,625.00	201,625.00	50
224 - DSF PARKLAND BAY WTR M Expend Tota	254,951.74	407,671.00	0.00	202,275.00	205,396.00	50

NORTH SPRINGS IMPROVEMENT DISTRICT
DSF PKLND BAY SA 2018 STATEMENT OF REV AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 225-000-00000-00000 to 225-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 225-000-00000-00000 to 225-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Assessments-On Roll	560,946.11	545,702.00	1,944.16	536,803.04	98
Interest Investments	9,007.05	4,421.00	459.98	1,909.02	43
Transfer In	66.50	0.00	0.00	0.00	0
DEPARTMENT Total	570,019.66	550,123.00	2,404.14	538,712.06	98
225 - DSF PARKLAND BAY SPE Revenue Total	570,019.66	550,123.00	2,404.14	538,712.06	98

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Arbitrage Rebate	0.00	650.00	0.00	650.00	0.00	100
Prof Serv-Trustee	4,040.63	3,771.00	0.00	0.00	3,771.00	0
DEPARTMENT Total	4,040.63	4,421.00	0.00	650.00	3,771.00	15
Principal Debt Retirement	220,000.00	230,000.00	0.00	0.00	230,000.00	0
Interest Expense	203,567.77	318,638.00	0.00	159,318.75	159,319.25	50
DEPARTMENT Total	423,567.77	548,638.00	0.00	159,318.75	389,319.25	29
225 - DSF PARKLAND BAY SPEC Expend Total	427,608.40	553,059.00	0.00	159,968.75	393,090.25	29

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF 2014A-1 STATEMENT OF REVENUES AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 313-000-00000-00000 to 313-999-99999-99999
Expend Account Range: 313-000-00000-00000 to 313-999-99999-99999
Print Zero YTD Activity: No
Include Non-Anticipated: Yes
Include Non-Budget: Yes
Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	606.91	0.00	0.01	0.04	0
DEPARTMENT Total	606.91	0.00	0.01	0.04	0
313 - CPF WTR MGMT ASSESS Revenue Total	606.91	0.00	0.01	0.04	0

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Transfer Out	54,865.54	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	54,865.54	0.00	0.00	0.00	0.00	0
313 - CPF WTR MGMT ASSESS AR Expend Tota	54,865.54	0.00	0.00	0.00	0.00	0

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF 2014A-2 STATEMENT OF REVENUES AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 314-000-00000-00000 to 314-999-99999-99999
Expend Account Range: 314-000-00000-00000 to 314-999-99999-99999
Print Zero YTD Activity: No
Include Non-Anticipated: Yes
Include Non-Budget: Yes
Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	207.65	0.00	0.05	0.23	0
DEPARTMENT Total	207.65	0.00	0.05	0.23	0
314 - CPF WTR MNGMNT UNIT Revenue Total	207.65	0.00	0.05	0.23	0

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Transfer Out	55,885.03	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	55,885.03	0.00	0.00	0.00	0.00	0
314 - CPF WTR MNGMNT UNIT AR Expend Tota	55,885.03	0.00	0.00	0.00	0.00	0

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF 2014B-1 STATEMENT OF REVENUES AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 315-000-00000-00000 to 315-999-99999-99999
Expend Account Range: 315-000-00000-00000 to 315-999-99999-99999
Print Zero YTD Activity: No
Include Non-Anticipated: Yes
Include Non-Budget: Yes
Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	659.86	0.00	0.05	0.23	0
DEPARTMENT Total	659.86	0.00	0.05	0.23	0
315 - CPF WTR MGMT ASSESS Revenue Total	659.86	0.00	0.05	0.23	0

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Transfer Out	56,221.68	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	56,221.68	0.00	0.00	0.00	0.00	0
315 - CPF WTR MGMT ASSESS AR Expend Tota	56,221.68	0.00	0.00	0.00	0.00	0

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF 2014B-2 STATEMENT OF REVENUES AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 316-000-00000-00000 to 316-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 316-000-00000-00000 to 316-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	540.07	0.00	0.11	0.49	0
Miscellaneous Revenues	500.00	0.00	0.00	0.00	0
DEPARTMENT Total	1,040.07	0.00	0.11	0.49	0
316 - CPF WTR MNGMNT UNIT Revenue Total	1,040.07	0.00	0.11	0.49	0

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Transfer Out	58,142.67	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	58,142.67	0.00	0.00	0.00	0.00	0
316 - CPF WTR MNGMNT UNIT AR Expend Tota	58,142.67	0.00	0.00	0.00	0.00	0

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF PGCC 2016 PROJECT STATEMENT OF REVENUE AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 317-000-00000-00000 to 317-999-99999-99999
Expend Account Range: 317-000-00000-00000 to 317-999-99999-99999
Print Zero YTD Activity: No
Include Non-Anticipated: Yes
Include Non-Budget: Yes
Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	2,270.99	0.00	125.53	573.70	0
DEPARTMENT Total	2,270.99	0.00	125.53	573.70	0
317 - CPF PG&CC SA 2016 PR Revenue Total	2,270.99	0.00	125.53	573.70	0
317 - CPF PG&CC SA 2016 PROJ Expend Tota	0.00	0.00	0.00	0.00	0.00 0

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF PGCC 2016 RR STATEMENT OF REVENUE AND EXPEND
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 318-000-00000-00000 to 318-999-99999-99999
Expend Account Range: 318-000-00000-00000 to 318-999-99999-99999
Print Zero YTD Activity: No
Include Non-Anticipated: Yes
Include Non-Budget: Yes
Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	21,581.47	0.00	1,140.74	5,283.44	0
DEPARTMENT Total	21,581.47	0.00	1,140.74	5,283.44	0
318 - CPF PG&CC SPECIAL AS Revenue Total	21,581.47	0.00	1,140.74	5,283.44	0

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
R&M-Road Maintenance	71,700.00	0.00	20,000.00-	0.00	0.00	0
DEPARTMENT Total	71,700.00	0.00	20,000.00-	0.00	0.00	0
Transfer Out	0.00	0.00	20,000.00	20,000.00	20,000.00-	0
DEPARTMENT Total	0.00	0.00	20,000.00	20,000.00	20,000.00-	0
318 - CPF PG&CC SPECIAL ASSE Expend Tota	71,700.00	0.00	0.00	20,000.00	20,000.00-	0

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF WTR MGMT 2017 AREA C STMNT OF REV AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 321-000-00000-00000 to 321-999-99999-99999
Expend Account Range: 321-000-00000-00000 to 321-999-99999-99999
Print Zero YTD Activity: No
Include Non-Anticipated: Yes
Include Non-Budget: Yes
Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	58,197.58	0.00	228.18	10,624.29	0
DEPARTMENT Total	58,197.58	0.00	228.18	10,624.29	0
321 - CPF WATER MGMT 2017 Revenue Total	58,197.58	0.00	228.18	10,624.29	0

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Construction in Progress	758.50	0.00	0.00	2,879,639.50	2,879,639.50-	0
DEPARTMENT Total	758.50	0.00	0.00	2,879,639.50	2,879,639.50-	0
321 - CPF WATER MGMT 2017 UN Expend Tota	758.50	0.00	0.00	2,879,639.50	2,879,639.50-	0

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF SPEC ASSES 2017 STATEMENT OF REV AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 322-000-00000-00000 to 322-999-99999-99999
Expend Account Range: 322-000-00000-00000 to 322-999-99999-99999
Print Zero YTD Activity: No
Include Non-Anticipated: Yes
Include Non-Budget: Yes
Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	28,960.32	0.00	1,011.93	4,624.77	0
DEPARTMENT Total	28,960.32	0.00	1,011.93	4,624.77	0
322 - CPF SPECIAL ASSESS 2 Revenue Total	28,960.32	0.00	1,011.93	4,624.77	0

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Construction in Progress	2,443,501.52	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	2,443,501.52	0.00	0.00	0.00	0.00	0
322 - CPF SPECIAL ASSESS 201 Expend Tota	2,443,501.52	0.00	0.00	0.00	0.00	0

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF SPEC ASSES 2017 STATEMENT OF REV AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 323-000-00000-00000 to 323-999-99999-99999
Expend Account Range: 323-000-00000-00000 to 323-999-99999-99999
Print Zero YTD Activity: No
Include Non-Anticipated: Yes
Include Non-Budget: Yes
Year To Date As Of: 01/31/20
Current Period: 01/01/20 to 01/31/20
Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	9,845.01	0.00	0.03	62.23	0
DEPARTMENT Total	9,845.01	0.00	0.03	62.23	0
323 - CPF STORMWATER P.S. Revenue Total	9,845.01	0.00	0.03	62.23	0

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Transfers Out	0.00	0.00	0.00	21,879.47	21,879.47-	0
CIP-RFQ 2017-08 Stormwater Pump Station	1,055,066.43	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	1,055,066.43	0.00	0.00	21,879.47	21,879.47-	0
323 - CPF STORMWATER P.S. #3 Expend Tota	1,055,066.43	0.00	0.00	21,879.47	21,879.47-	0

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF PARKLAND BAY WTR MGT 2018 STMNT OF REV AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 324-000-00000-00000 to 324-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 324-000-00000-00000 to 324-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: Yes Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	28,017.77	0.00	1,463.10	6,360.19	0
Miscellaneous Revenues	0.00	0.00	0.00	0.00	0
Transfer In	328.96	0.00	0.00	0.00	0
Bond Proceeds	4,069.00-	0.00	0.00	0.00	0
DEPARTMENT Total	24,277.73	0.00	1,463.10	6,360.19	0
324 - CPF PARKLAND BAY WTR Revenue Total	24,277.73	0.00	1,463.10	6,360.19	0

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
COI-Parkland Bay (Water Management)	657.92	0.00	0.00	0.00	0.00	0
Project-Parkland Bay (Water Management)	10,312.50	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	10,970.42	0.00	0.00	0.00	0.00	0
Transfers Out	66.13	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	66.13	0.00	0.00	0.00	0.00	0
Underwriter Discount	0.00	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	0.00	0.00	0.00	0.00	0.00	0
324 - CPF PARKLAND BAY WTR M Expend Tota	11,036.55	0.00	0.00	0.00	0.00	0

NORTH SPRINGS IMPROVEMENT DISTRICT
CPF PKLND BAY SPEC ASSES 2018 STMNT OF REV AND EXP
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 325-000-00000-00000 to 325-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 325-000-00000-00000 to 325-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: Yes Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Interest Investments	108,087.62	0.00	6,690.80	29,085.33	0
Transfer In	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	108,087.62	0.00	6,690.80	29,085.33	0
325 - CPF PARKLAND BAY SPE Revenue Total	108,087.62	0.00	6,690.80	29,085.33	0

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
COI-Parkland Bay (Special Assessment)	0.00	0.00	0.00	0.00	0.00	0
Project-Parkland Bay (Special Assess)	4,845.09	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	4,845.09	0.00	0.00	0.00	0.00	0
Transfer Out	395.46	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	395.46	0.00	0.00	0.00	0.00	0
Underwriter Discount	0.00	0.00	0.00	0.00	0.00	0
DEPARTMENT Total	0.00	0.00	0.00	0.00	0.00	0
325 - CPF PARKLAND BAY SPEC Expend Total	5,240.55	0.00	0.00	0.00	0.00	0

NORTH SPRINGS IMPROVEMENT DISTRICT
401 WS STATEMENT OF REVENUE AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Revenue Account Range: 401-000-00000-00000 to 401-999-99999-99999 Include Non-Anticipated: Yes Year To Date As Of: 01/31/20
Expend Account Range: 401-000-00000-00000 to 401-999-99999-99999 Include Non-Budget: Yes Current Period: 01/01/20 to 01/31/20
Print Zero YTD Activity: No Prior Year As Of: 01/31/20

Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	% Real
Permits, Fees, & Licenses	4,824.18	1,000.00	0.00	0.00	0
Water Revenue	8,866,800.20	8,500,000.00	751,991.39	2,453,085.47	29
Water Revenue (MEPT Sawgrass Center)	2,241.07	1,000.00	290.65	290.65	29
Water Revenue (Lucky Star Holdings)	455.85	1,000.00	9.05	9.05	1
Water Revenue (Magnolia Shoppes)	2,245.30	1,000.00	111.18	111.18	11
Standby Fees	554,663.20	250,000.00	33,947.68	143,892.32	58
Sewer Revenue	7,041,221.18	7,150,000.00	641,475.10	2,087,412.99	29
Water Rev-Irrigation	577,014.61	500,000.00	51,899.80	167,856.89	34
Misc Ub Revenue	1,259.46-	0.00	550.14-	424.90-	0
Nsf Check Fees	4,090.00	4,000.00	415.00	1,680.00	42
Processing Fee	48,501.01	30,000.00	3,460.00	15,620.00	52
Lien Information Fee	28,775.00	25,000.00	2,100.00	9,775.00	39
Delinquent Fee	416,557.89	350,000.00	31,905.00	138,954.14	40
Turn On Fees	35,950.00	25,000.00	3,170.00	10,410.00	42
Meter Fees	248,919.30	100,000.00	27,935.00	40,921.00	41
Connection Fees-W/S	2,117,634.60	20,000.00	177,334.00	419,671.00	***
Interest-Investments	222,266.93	80,000.00	32,702.09	105,796.89	132
Unrealized Gain (Loss)	81,437.00-	0.00	10,000.00	10,000.00	0
Miscellaneous Revenues	133,501.40	15,000.00	8,713.69	12,149.82	81
Contract Service-Field Mgt..Frm 003	15,000.00	15,000.00	1,250.00	5,000.00	33
401 - WATER & SEWER FUND Revenue Total	20,237,965.26	17,068,000.00	1,778,159.49	5,622,211.50	33

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
WATER/SEWER FUND	0.00	0.00	0.00	0.00	0.00	0
ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0
Payroll-Salaried	934,404.87	1,030,000.00	70,433.43	303,960.74	726,039.26	30
Payroll- Vehicle Benefit	939.60	1,000.00	99.00	449.10	550.90	45
Fica Expense	67,289.19	78,000.00	5,228.23	22,098.54	55,901.46	28
Pension Expense	460,232.12	160,000.00	10,097.40	48,668.79	111,331.21	30
Health & Life Insurance	248,792.34	320,000.00	22,444.78	83,600.47	236,399.53	26
Workers Comp Insurance	10,746.49	15,000.00	0.00	0.00	15,000.00	0

NORTH SPRINGS IMPROVEMENT DISTRICT
401 WS STATEMENT OF REVENUE AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Unemployment Compensation	0.00	5,000.00	0.00	0.00	5,000.00	0
Other Post Employment Benefits (OPEB)	25,333.00	20,000.00	0.00	0.00	20,000.00	0
Prof Serv-Engineering (CH2M Hill)	47,106.26	100,000.00	0.00	0.00	100,000.00	0
Prof Serv-Arbitrage Rebate	700.00	1,500.00	0.00	700.00	800.00	47
Prof Serv-Dissemination Agent	0.00	1,000.00	0.00	0.00	1,000.00	0
Prof Serv-Trustee	11,665.06	15,000.00	10,461.32	10,461.32	4,538.68	70
Prof Serv-Legal Services	63,802.55	100,000.00	0.00	3,199.50	96,800.50	3
Legal Expense/Connection Fees	0.00	15,000.00	0.00	0.00	15,000.00	0
Legal Expense/Collection Fees	14,527.39	0.00	927.34	2,782.02	2,782.02-	0
Prof Serv-Civil Engineer	11,045.00	12,000.00	0.00	0.00	12,000.00	0
Prof Serv-Legislative Expense	51,668.38	61,000.00	4,166.67	16,666.66	44,333.34	27
Actuarial Computation Fee-Opeb	0.00	5,000.00	5,400.00	5,400.00	400.00-	108
Prof Serv-Mgt Consulting Serv	24,580.00	14,500.00	1,215.00	4,860.00	9,640.00	34
Prof Serv-Info Technology	82,423.02	100,000.00	49,310.00	58,280.93	41,719.07	58
Prof Serv-Web Site Develop	2,099.50	5,000.00	169.95	679.80	4,320.20	14
Prof Serv-Human Resources	11,423.39	12,000.00	703.15	3,911.70	8,088.30	33
Annual Audit	18,432.21	30,000.00	5,084.75	10,805.09	19,194.91	36
Communication-Telephone	13,053.49	20,000.00	4,683.90	8,829.32	11,170.68	44
Postage And Freight	74,542.60	80,000.00	11,615.95	29,097.68	50,902.32	36
Printing And Binding	34,617.23	35,000.00	4,559.01	11,577.96	23,422.04	33
Rentals-General..Record Storage	3,296.97	6,000.00	314.38	1,020.20	4,979.80	17
Rental/Lease-Vehicle/Equip	8,695.14	10,000.00	963.40	2,295.13	7,704.87	23
Insurance-General Liability	20,030.00	32,000.00	0.00	29,781.41	2,218.59	93
Legal Advertising	2,479.65	5,000.00	0.00	876.43	4,123.57	18
Office Supplies	18,968.95	25,000.00	860.78	4,667.47	20,332.53	19
Janitorail Services/Supplies	55,301.55	55,000.00	4,041.66	17,686.64	37,313.36	32
Misc-Licenses & Permits	9,152.97	45,000.00	194.00	3,185.39	41,814.61	7
Misc-Merchant Fees	138,102.69	136,000.00	10,290.07	42,455.12	93,544.88	31
Misc-Services	4,299.32	5,000.00	670.85	1,692.19	3,307.81	34
Misc-Contingency	17,733.11	30,000.00	0.00	8,815.00	21,185.00	29
Capital Outlay - Equipment	17,365.70	30,000.00	1,859.06	1,859.06	28,140.94	6
PLANT	0.00	0.00	0.00	0.00	0.00	0
Payroll-Salaried	1,262,110.22	1,400,000.00	105,824.65	422,298.57	977,701.43	30
Payroll- Vehicle Benefit	783.00	1,000.00	60.00	273.00	727.00	27
Employement Ads	2,330.00	15,000.00	3,610.69	5,239.24	9,760.76	35
Fica Expense	100,565.55	115,000.00	7,899.95	31,737.85	83,262.15	28
Pension Expense	415,630.53	150,000.00	10,847.42	46,755.74	103,244.26	31

NORTH SPRINGS IMPROVEMENT DISTRICT
401 WS STATEMENT OF REVENUE AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Health & Life Insurance	407,623.38	550,000.00	33,704.26	123,772.19	426,227.81	22
Worker'S Comp. Insurance	62,738.67	85,000.00	0.00	0.00	85,000.00	0
Unemployment Taxes	1,925.00	7,000.00	0.00	0.00	7,000.00	0
Other Post Employment Benefits (OPEB)	41,505.00	35,000.00	0.00	0.00	35,000.00	0
Water Quality Testing	32,593.40	40,000.00	927.20	9,508.00	30,492.00	24
Contracts-Landscape	41,074.00	55,000.00	2,700.00	34,950.00	20,050.00	64
Contracts-Generator Maint	17,223.04	20,000.00	0.00	6,311.39	13,688.61	32
Contracts-Lime Sludge Rmvl	78,202.40	100,000.00	41,540.00	41,540.00	58,460.00	42
Communication-Telephone	134,898.43	160,000.00	5,660.75	31,441.50	128,558.50	20
Electric	454,296.84	500,000.00	37,452.75	144,643.13	355,356.87	29
Utility-Wastewater Treatment	2,626,892.04	2,750,000.00	214,751.44	898,340.48	1,851,659.52	33
Rental-General	23,753.37	8,000.00	707.00	2,923.00	5,077.00	37
Rental/Lease-Vehicle/Equip	10,041.54	12,000.00	574.06	3,885.88	8,114.12	32
Insurance-General Liability	135,302.00	140,000.00	0.00	135,277.68	4,722.32	97
R&M-General	292,273.80	230,000.00	28,153.01	51,235.97	178,764.03	22
R&M-Electrical	18,673.42	30,000.00	2,206.73	4,612.11	25,387.89	15
R&M-Slaker Repairs	8,128.29	12,000.00	0.00	0.00	12,000.00	0
R&M-Air Conditioning	1,592.83	4,000.00	0.00	2,256.06	1,743.94	56
R&M-Vehicles	494.74	8,000.00	99.00	550.67	7,449.33	7
R&M-Well Maintenance	119,206.83	150,000.00	0.00	9,061.28	140,938.72	6
R&M-Painting	430.50	10,000.00	0.00	0.00	10,000.00	0
Office Supplies	2,443.28	5,000.00	372.59	1,738.06	3,261.94	35
Op Supplies-General	30,474.93	50,000.00	2,793.21	6,928.43	43,071.57	14
Security	59,828.34	55,000.00	7,609.04	27,816.48	27,183.52	51
Op Supplies-Chemicals	455,798.20	520,000.00	21,904.37	119,843.78	400,156.22	23
Op Supplies-Lab Chemicals	37,354.87	40,000.00	4,253.78	9,777.47	30,222.53	24
Op Supplies-Lab Equipment	4,339.06	10,000.00	0.00	378.00	9,622.00	4
Op Supplies-Uniforms	20,266.24	25,000.00	1,173.60	4,431.48	20,568.52	18
Op Supplies-Fuel, Oil	38,176.00	40,000.00	255.83	5,768.71	34,231.29	14
Misc-Licenses & Permits	40,874.62	52,000.00	11,413.00	32,410.53	19,589.47	62
Misc-Hurricane Expense	601.06	100,000.00	0.00	0.00	100,000.00	0
Misc-Contingency	17,094.91	6,000.00	241.91	1,789.81	4,210.19	30
Depreciation	4,120,390.00	0.00	0.00	0.00	0.00	0
Cap Outlay-Other	0.00	300,000.00	0.00	13,301.50	286,698.50	4
Cap Outlay-Equipment	31,123.50	100,000.00	22,794.87	28,992.71	71,007.29	29
Cap Outlay-Vehicles	0.00	40,000.00	0.00	0.00	40,000.00	0
FIELD	0.00	0.00	0.00	0.00	0.00	0

NORTH SPRINGS IMPROVEMENT DISTRICT
401 WS STATEMENT OF REVENUE AND EXPENDITURES
FOR THE PERIOD ENDING JANUARY 31 2020

Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Balance	% Expd
Payroll-Salaried	751,959.31	820,000.00	55,920.99	244,272.45	575,727.55	30
Employement Ads	0.00	3,000.00	1,433.25	3,582.25	582.25-	119
Fica Expense	55,701.01	60,000.00	4,149.62	18,142.88	41,857.12	30
Pension Expense	217,637.89	70,000.00	5,023.81	23,755.22	46,244.78	34
Health & Life Insurance	223,224.93	280,000.00	16,950.08	79,812.87	200,187.13	28
Worker'S Comp. Insurance	39,403.79	55,000.00	0.00	0.00	55,000.00	0
Unemployment Taxes	0.00	3,500.00	275.00	275.00	3,225.00	8
Other Post Employment Benefits (OPEB)	22,729.00	20,000.00	0.00	0.00	20,000.00	0
Water Quality Testing	4,232.00	0.00	0.00	0.00	0.00	0
Contracts-Generator Maint	494.88	5,000.00	0.00	102.45	4,897.55	2
Communication-Telephone	12,914.25	15,000.00	784.58	4,080.28	10,919.72	27
Electric	49,976.12	60,000.00	4,372.99	17,593.03	42,406.97	29
Rental/Lease - Vehicle/Equip	23,122.32	35,000.00	38.75	153.75	34,846.25	0
Insurance-General Liability	31,233.00	50,000.00	0.00	46,533.45	3,466.55	93
R&M-General	109,466.56	150,000.00	78,988.92	92,570.88	57,429.12	62
R&M-Vehicle Repairs	26,049.87	30,000.00	1,588.80	5,612.05	24,387.95	19
R&M-Roads & Alleyways	6,198.67	15,000.00	0.00	110.55	14,889.45	1
R&M-Lift Stations	241,715.39	150,000.00	4,935.84	45,931.34	104,068.66	31
R&M-Painting	3,025.99	5,000.00	0.00	0.00	5,000.00	0
R&M-Valve Replacement	0.00	4,000.00	0.00	0.00	4,000.00	0
Utility-Meter Replacemt Prog	0.00	20,000.00	0.00	0.00	20,000.00	0
Utility Backflow Preventors	676.60	5,000.00	0.00	0.00	5,000.00	0
Office Supplies	1,042.59	1,500.00	11.76	403.01	1,096.99	27
Op Supplies-General	12,715.72	25,000.00	493.40	3,539.42	21,460.58	14
Op Supplies-Uniforms	9,985.32	12,000.00	661.85	2,335.62	9,664.38	19
Op Supplies-Fuel, Oil	29,747.20	50,000.00	728.85	7,826.04	42,173.96	16
Op Supplies-Hand Tools	1,154.07	1,000.00	311.73	311.73	688.27	31
Op Supplies-Meter Supplies	85,999.12	30,000.00	100.00	5,713.40	24,286.60	19
Misc-Licenses & Permits	2,170.08	7,000.00	0.00	86.57	6,913.43	1
Misc-Contingency	2,261.24	1,000.00	0.00	350.00	650.00	35
Cap Outlay-Other	0.00	15,000.00	0.00	0.00	15,000.00	0
Cap Outlay-Equipment	0.00	100,000.00	0.00	0.00	100,000.00	0
Cap Outlay-Vehicles	0.00	30,000.00	0.00	0.00	30,000.00	0
Debt Service Series 2011	0.00	0.00	204,583.33	818,333.32	818,333.32-	0
Interest Expense Series 2011	1,312,487.60	0.00	101,099.79	404,399.16	404,399.16-	0
401 - WATER & SEWER FUND Expend Total	16,931,228.09	12,673,000.00	1,277,778.53	4,825,981.08	7,847,018.92	38

North Springs
Improvement District

Summary of Invoices
March 4, 2020

Fund	Date	Check No.s	Amount
General	01/1 - 01/31	---	$ -
Parkland Isles	01/1 - 01/31	---	$ -
Water/Sewer	01/1 - 01/31	17476 - 17711	$ 2,093,732.51
Heron Bay Mitigation	01/1 - 01/31	---	$ -
Total Invoices for Approval			**$ 2,093,732.51**

Range of Checking Accts: OPERATING CHECK to OPERATING CHECK Range of Check Dates: 01/01/20 to 01/31/20
Report Type: All Checks Report Format: Condensed Check Type: Computer: Y Manual: Y Dir Deposit: Y

Check #	Check Date	Vendor		Reconciled/Void	Ref Num	
PO #	Description		Amount Paid		Contract	
OPERATING CHECK SUNTRUST WATER & SEWER 8940						
17476	01/03/20	ADSEN010 ADS ENGINEERING, PLLC		01/31/20	1671	
OD-01191	D-Flow Testing on Pump @ PS#1		825.00			
17477	01/03/20	AMAZCAPI AMAZON CAPITAL SERVICES		01/31/20	1671	
OP-06333	P-Power Tool & Battery Charger		468.99			
17478	01/03/20	ATT00010 AT&T		01/31/20	1671	
OP-06360	P-Plate Gate/12.10.19-1.9.20		118.97			
17479	01/03/20	ATT00010 AT&T		01/31/20	1671	
OP-06361	P-B.S/12.10.19-1.9.20		198.04			
17480	01/03/20	ATT00010 AT&T		01/31/20	1671	
OP-06364	P-Guard House/12.13-1.12.20		889.79			
17481	01/03/20	AUTONATI AUTO NATION		01/31/20	1671	
OD-01203	D-Oil Change/Unit#25		15.95			
17482	01/03/20	AUTOZONE AUTO ZONE STORES LLC		01/31/20	1671	
OF-01859	F-Battery for 3" Trash Pump		150.97			
17483	01/03/20	BROWA030 BROWARD COUNTY - WWS		01/31/20	1671	
OP-06362	P-Waste Water Svc		202,569.65			
17484	01/03/20	BROWA030 BROWARD COUNTY - WWS		01/31/20	1671	
OP-06363	P-Waste Water Svc		23,749.20			
17485	01/03/20	CERTEUSA CERTEX USA INC.		01/31/20	1671	
OP-06334	P-2" Fitting Shelter for Lift		297.36			
17486	01/03/20	DOMIN020 DOMINICK, KEVIN		01/31/20	1671	
OP-06356	P-Plant Op Lic A Course & Book		117.00			
17487	01/03/20	DUMO HAWKINS, INC.D/B/A DUMONT		01/31/20	1671	
OP-06343	P-Ammonia Sulfate		653.87			
17488	01/03/20	FERGU010 FERGUSON ENTERPRISES INC		01/03/20 VOID	1671	(Void Reason: Wrong amount)
OF-01839	F-Meter Boxes		4,450.40			
17489	01/03/20	FERGU010 FERGUSON ENTERPRISES INC		01/31/20	1671	
OF-01849	F-Parts for WM Break/96 Drive		517.00			
17490	01/03/20	FERGU010 FERGUSON ENTERPRISES INC		01/31/20	1671	
OF-01857	F-4" Gasket for LS#39		115.20			
17491	01/03/20	FISHE010 FISHER SCIENTIFIC COMPANY LLC		01/31/20	1671	
OP-06278	P-Lab Chemical		451.24			

Check #	Check Date	Vendor		Reconciled/Void	Ref Num
PO #	Description		Amount Paid		Contract
OPERATING CHECK SUNTRUST WATER & SEWER 8940 Continued					
17492	01/03/20	FISHE010 FISHER SCIENTIFIC COMPANY LLC		01/31/20	1671
OP-06321	P-Lab Chemical		552.66		
17493	01/03/20	FLORDESI FLORIDA DESIGN DRILLING CORP		01/31/20	1671
OC-00165	C-Well Rehab 3, 4, 8 & 9		33,750.00		
17494	01/03/20	FLORI090 FLORIDA SPECTRUM ENV. SVCS INC		01/31/20	1671
OP-06309	P-Water Main Bacti/WO#19L0128		165.60		
17495	01/03/20	FORTILIN FORTILINE WATERWORKS		01/31/20	1671
OF-01855	F-2 of 4" Check Valve/LS#39		1,720.96		
17496	01/03/20	GRAIN010 GRAINGER		01/31/20	1671
OF-01853	F-Grease fof All Crane Trucks		38.64		
17497	01/03/20	GRAIN010 GRAINGER		01/31/20	1671
OP-06328	P-Replace a part on a tool		98.68		
17498	01/03/20	GRAIN010 GRAINGER		01/31/20	1671
OP-06340	P-Hoist for Plant		308.15		
17499	01/03/20	GRAIN010 GRAINGER		01/31/20	1671
OP-06345	P-Junction Box/Guard Hse Lift		80.76		
17500	01/03/20	HARRINDU HARRINGTON IND PLASTICS LLC		01/31/20	1671
OP-06318	P-Rubber Hose & PVC Sch 80		295.06		
17501	01/03/20	HOLLKNIG HOLLAND & KNIGHT LLP		01/31/20	1671
OM-01721	M-Legal Svc/Issue with SFWMD		6,745.50		
17502	01/03/20	LLSTA010 LLS TAX SOLUTIONS, INC.		01/31/20	1671
OA-01651	A-Arbitrage Calulation		650.00		
17503	01/03/20	LLSTA010 LLS TAX SOLUTIONS, INC.		01/31/20	1671
OA-01652	A-Arbitrage Calculation		650.00		
17504	01/03/20	LLSTA010 LLS TAX SOLUTIONS, INC.		01/31/20	1671
OA-01653	A-Arbitrage Calcultion		700.00		
17505	01/03/20	MCGRE010 MCGREGOR BATTERY & ELECTRIC, I		01/31/20	1671
OF-01860	F-2 Batteries for Unit#50		367.98		
17506	01/03/20	OFFIC010 OFFICE DEPOT		01/31/20	1671
OM-01712	M-Office Suppies		843.77		
17507	01/03/20	PACEANAL PACE ANALYTICAL SERVICES LLC		01/31/20	1671
OP-06353	P-UCMR4 SE2 Wtr Quality Report		1,970.00		
17508	01/03/20	PLATGROU PLATINUM GROUP SECURITY INC		01/31/20	1671
OP-06355	P-Security/12.2.19-12.8.19		1,574.80		

Check #	Check Date	Vendor	Reconciled/Void	Ref Num
PO #	Description	Amount Paid		Contract
OPERATING CHECK SUNTRUST WATER & SEWER 8940 Continued				
17509	01/03/20	PRECPORT PRECISION PORTABLES LLC	01/31/20	1671
OP-06370	P-Contruction Toilet/12.26.19	95.00		
17510	01/03/20	RODRMIRE RODRIGUEZ, MIREYA	01/31/20	1671
OA-01649	A-Reimburse/School (Fall2019)	407.67		
17511	01/03/20	SUNGA010 SUNGAS SERVICES	01/31/20	1671
OD-01206	D-Gas for Pump Stations 1 & 2	6,693.92		
17512	01/03/20	THYSELEV THYSSENKRUPP ELEVATOR CORP	01/31/20	1671
OA-01654	A-Qrtly Admin Bldg Elevator	430.35		
17513	01/03/20	U-008017 C/O LENNAR	01/31/20	1671
OR-05333	UTILITY REFUND	111.54		
17514	01/03/20	U-008069 DAGGER,DEREK/MEDLEY,JULIE	01/31/20	1671
OR-05313	UTILITY REFUND	92.77		
17515	01/03/20	U-008070 *GONZALEZ-ORTIZ M	01/31/20	1671
OR-05314	UTILITY REFUND	100.00		
17516	01/03/20	U-008071 INGRAM, KEVIN & KATHERINE	01/31/20	1671
OR-05315	UTILITY REFUND	45.74		
17517	01/03/20	U-008072 O'MAHONEY, BRIAN & PAIGE		1671
OR-05316	UTILITY REFUND	14.63		
17518	01/03/20	U-008073 *GENTILE KARLA/JIM	01/31/20	1671
OR-05317	UTILITY REFUND	92.12		
17519	01/03/20	U-008074 SOLID MAINTENANCE, LLC	01/31/20	1671
OR-05318	UTILITY REFUND	656.25		
17520	01/03/20	U-008075 PICARD,PRESTON/AMANDA	01/31/20	1671
OR-06319	UTILITY REFUND	33.64		
17521	01/03/20	U-008076 TOLL BROTHERS INC	01/31/20	1671
OR-05319	UTILITY REFUND	138.94		
17522	01/03/20	U-008077 VANDER GERRY/KATARZYNA	01/31/20	1671
OR-05320	UTILITY REFUND	20.34		
17523	01/03/20	U-008078 ROTOLO ROBERT	01/31/20	1671
OR-05321	UTILITY REFUND	0.95		
17524	01/03/20	U-008079 G. COLPANI & E. COLPANI, LLC		1671
OR-05322	UTILITY REFUND	124.00		
17525	01/03/20	U-008080 COASTLAND CONSTRUCTION	01/31/20	1671
OR-05323	UTILITY REFUND	597.87		

Check #	Check Date	Vendor		Reconciled/Void	Ref Num
PO #	Description		Amount Paid		Contract
OPERATING CHECK	SUNTRUST WATER & SEWER 8940	Continued			
17526	01/03/20	U-008081 GABRIEL ADRIANO		01/31/20	1671
OR-05324	UTILITY REFUND		68.34		
17527	01/03/20	U-008082 MORIN,JOSE		01/31/20	1671
OR-05325	UTILITY REFUND		44.78		
17528	01/03/20	U-008083 JOBLOVE, HILARY & MATTHEW		01/31/20	1671
OR-05326	UTILITY REFUND		33.87		
17529	01/03/20	U-008084 C/O CONSERVICE		01/31/20	1671
OR-05327	UTILITY REFUND		99.70		
17530	01/03/20	U-008085 C/O SANDS, JEFFREY			1671
OR-05328	UTILITY REFUND		0.84		
17531	01/03/20	U-008086 GAJUS WILLIAM		01/31/20	1671
OR-05329	UTILITY REFUND		31.58		
17532	01/03/20	U-008087 INTEGRITY ENTERPRISES, LLC		01/31/20	1671
OR-05330	UTILITY REFUND		40.24		
17533	01/03/20	U-008088 BILSKY, ERICA		01/31/20	1671
OR-05331	UTILITY REFUND		1.50		
17534	01/03/20	U-008089 ELLIS, DEANDRA S.		01/31/20	1671
OR-05332	UTILITY REFUND		13.10		
17535	01/03/20	UNIFI010 UNIFIRST CORPORATION		01/31/20	1671
OM-01718	M-Uniform/12.11.19		506.78		
17536	01/03/20	UNIFI010 UNIFIRST CORPORATION		01/31/20	1671
OM-01719	M-Uniform/12.18.19		437.28		
17537	01/03/20	WASTEPRO WASTE PRO		01/31/20	1671
OP-06369	P-Recycle Dumpster/Jan 2020		123.66		
17538	01/03/20	ZOROTOOL ZORO, INC		01/31/20	1671
OP-06335	P-Latex Disposable Gloves		157.78		
17539	01/06/20	CITYO050 CITY OF PARKLAND		01/31/20	1672
OP-06392	P-Site Plan Approval		4,700.00		
17540	01/06/20	CITYO050 CITY OF PARKLAND		01/31/20	1672
OP-06393	P-Community Appearance Board		3,900.00		
17541	01/08/20	AMAZCAPI AMAZON CAPITAL SERVICES		01/31/20	1673
OP-06371	P-Pump/Wtr Sampling in New Lab		104.98		
17542	01/08/20	AMEREXPR AMERICAN EXPRESS		01/31/20	1673
OM-01723	M-Stmnt thru 12.28.19		3,943.00		

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PO #	Description		Amount Paid		Contract
OPERATING CHECK SUNTRUST WATER & SEWER 8940 Continued					
17543	01/08/20	ATLACONC ATLANTIC CONCRETE & MECH INC		01/31/20	1673
9C-00161	C-Guard House at Plant/Contruc		5,936.55		
17544	01/08/20	ATTCA010 AT&T (CAROL STREAM)		01/31/20	1673
0D-01208	D-Fiber Optic/PS@HB/12.19.19		1,763.64		
17545	01/08/20	ATTCA010 AT&T (CAROL STREAM)		01/31/20	1673
0P-06375	P-Voice 12.19.19-1.18.20		1,798.55		
17546	01/08/20	ATTCA010 AT&T (CAROL STREAM)		01/31/20	1673
0P-06376	P-Fiber Optic/BS/12.19-1.18.20		662.48		
17547	01/08/20	ATTCA010 AT&T (CAROL STREAM)		01/31/20	1673
0P-06377	P-Internet Upgrade		3,466.80		
17548	01/08/20	AUTONATI AUTO NATION		01/31/20	1673
0D-01207	D-Tire Rotation/Unit#4		15.95		
0D-01209	D-Brakes & Maint/Unit#46		1,324.60		
0F-01862	F-Oil Change/Unit#35		55.10		
			1,395.65		
17549	01/08/20	BGKAT030 B.G KATZ PROP MAINTENANCE INC		01/31/20	1673
0D-01210	D-Mowing Edging @ Bank Canal		2,500.00		
17550	01/08/20	BGKAT030 B.G KATZ PROP MAINTENANCE INC		01/31/20	1673
0F-01864	F-Mowing,Edging/LS/Jan 2019		4,500.00		
17551	01/08/20	BGKAT030 B.G KATZ PROP MAINTENANCE INC		01/31/20	1673
0P-06383	P-Mowing,Edging/BS/Plant		2,700.00		
17552	01/08/20	BLUESTRE BLUE STREAM COMMUNICATIONS		01/31/20	1673
0P-06384	P-Cable TV/1.9.20-2.8.20		227.15		
17553	01/08/20	CH2MH010 CH2M HILL ENGINEERS, INC.		01/31/20	1673
8C-00147	C-RO Well Evaluation Design		68,917.12		
17554	01/08/20	CITYO010 CITY OF CORAL SPRINGS		01/31/20	1673
0A-01655	A-Utility Tax Payable/Dec 2019		40,737.79		
17555	01/08/20	COUNT010 COUNTY WELDING EQUIPMENT CO.		01/31/20	1673
0F-01863	F-Cylinder Rental/Dec 2019		38.75		
17556	01/08/20	DUMO HAWKINS, INC.D/B/A DUMONT		01/31/20	1673
0P-06382	P-Ammonia Sulfate		645.26		
17557	01/08/20	FERGU010 FERGUSON ENTERPRISES INC		01/31/20	1673
0F-01839	F-Meter Boxes		4,550.40		
17558	01/08/20	FERGU010 FERGUSON ENTERPRISES INC		01/31/20	1673
0P-06351	P-2 of 6" Plug/Floridian Well		162.80		

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PO #	Description		Amount Paid		Contract
OPERATING CHECK	SUNTRUST WATER & SEWER 8940	Continued			
17559	01/08/20	FLORDESI FLORIDA DESIGN DRILLING CORP		01/31/20	1673
9C-00162	C-Deep Injection Well		236,506.95		
17560	01/08/20	GEXPRO GEXPRO		01/31/20	1673
OP-06337	P-Electrical Supplies		961.40		
17561	01/08/20	HARRINDU HARRINGTON IND PLASTICS LLC		01/31/20	1673
OP-06307	P-Prominate Pump Kit		119.56		
17562	01/08/20	HARRINDU HARRINGTON IND PLASTICS LLC		01/31/20	1673
OP-06350	P-Sch 80 PVC Fitting		12.36		
17563	01/08/20	HOMED010 HOME DEPOT CREDIT SERVICES		01/31/20	1673
OF-01844	F-Key for Jetter		0.00		
OF-01854	F-Cement for 8890 Lakeview Pl		110.55		
OF-01858	F-2 Canopes, Bee Spray		347.68		
OF-01861	P-Tarp/Generator,Bugie Clip		316.93		
OP-06326	P-electrical Parts/Guard Hse		58.65		
OP-06330	P-Electrical Supply & Tools		60.68		
OP-06366	P-CLR Cleaner, Terry Towels		302.42		
OS-00105	PI-Bolts & Nuts for Sign		29.69		
			1,226.60		
17564	01/08/20	INTERSOL INTERSOL, LLC		01/31/20	1673
8C-00151	C-New Biscayne Aquifer Well		37,242.00		
17565	01/08/20	MENDE010 MENDEZ, ANDRE		01/31/20	1673
OP-06378	P-Reimburse/School & Books		2,462.46		
17566	01/08/20	PLATGROU PLATINUM GROUP SECURITY INC		01/31/20	1673
OP-06379	P-Security/12.9.19-12.15.19		1,574.80		
17567	01/08/20	PLATGROU PLATINUM GROUP SECURITY INC		01/31/20	1673
OP-06380	P-Security/12.16.19-12.22.19		1,574.80		
17568	01/08/20	SHERW010 SHERWIN-WILLIAMS CO.		01/31/20	1673
OP-06359	P-Rust Remover		36.35		
17569	01/08/20	SUNCOLON SUNTRUST BANK		01/31/20	1673
OM-01722	M-Rod's cc thru 12.24.19		499.99		
17570	01/08/20	TELIANCE TELIANCE COMMUNICATIONS INC		01/31/20	1673
OA-01660	A-Monthly Cloud Backup		2,775.00		
17571	01/08/20	TOKAY TOKAY SOFTWARE		01/31/20	1673
OA-01656	A-Backflow Software		590.00		
17572	01/08/20	U-008090 RENACIMIENTO LLC		01/31/20	1673
OR-05334	UTILITY REFUND		53.51		
17573	01/08/20	U-008091 CREED, GREGORY K.		01/31/20	1673
OR-05335	UTILITY REFUND		43.58		

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PO #	Description		Amount Paid		Contract
OPERATING CHECK SUNTRUST WATER & SEWER 8940 Continued					
17574	01/08/20	U-008092 CALVIN J MILLER SR REV TR		01/31/20	1673
OR-05336	UTILITY REFUND		61.19		
17575	01/08/20	U-008093 SAMS MICHELLE		01/31/20	1673
OR-05337	UTILITY REFUND		55.99		
17576	01/08/20	U-008094 CHEN, YING		01/31/20	1673
OR-05338	UTILITY REFUND		28.20		
17577	01/08/20	U-008095 MIZEN, DAVID & LISA		01/31/20	1673
OR-05339	UTILITY REFUND		34.43		
17578	01/08/20	U-008096 THIEL,ERICA		01/31/20	1673
OR-05340	UTILITY REFUND		39.08		
17579	01/08/20	U-008097 SCHENKER, STEPHEN		01/31/20	1673
OR-05341	UTILITY REFUND		100.00		
17580	01/08/20	U-008098 *JACOBS PAUL & KHADIJAH		01/31/20	1673
OR-05342	UTILITY REFUND		26.26		
17581	01/08/20	U-008099 KAEPPELL MARK/KATIA			1673
OR-05343	UTILITY REFUND		20.19		
17582	01/08/20	U-008100 CASTANEDA CARLOS/JANE		01/31/20	1673
OR-05344	UTILITY REFUND		53.59		
17583	01/08/20	U-008101 WHITEWAY LAUREL		01/31/20	1673
OR-05345	UTILITY REFUND		8.11		
17584	01/08/20	U-008102 LAMB,JOAN		01/31/20	1673
OR-05346	UTILITY REFUND		21.55		
17585	01/08/20	U-008103 HELLARAN, SHAUN		01/31/20	1673
OR-05347	UTILITY REFUND		3.36		
17586	01/08/20	U-008104 STEINMETZ, DREW & EMILY		01/31/20	1673
OR-05348	UTILITY REFUND		29.63		
17587	01/08/20	U-008105 KACZMARZEWSKI JEROME		01/31/20	1673
OR-05349	UTILITY REFUND		13.36		
17588	01/08/20	UNIFI010 UNIFIRST CORPORATION		01/31/20	1673
OM-01724	M-Uniform/12.25.19		437.78		
17589	01/08/20	UNIFI010 UNIFIRST CORPORATION		01/31/20	1673
OM-01725	M-Uniform/1.1.20		446.78		
17590	01/08/20	USABL010 USA BLUEBOOK		01/31/20	1673
OP-06336	P-Custom made caution sign		279.90		

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PO #	Description		Amount Paid		Contract
OPERATING CHECK	SUNTRUST WATER & SEWER 8940		Continued		
17591	01/08/20	USBAN020 US BANK		01/31/20	1673
OA-01659	A-Invest-Interest 2011/Jan2020		101,099.79		
17592	01/08/20	USBAN030 US BANK		01/31/20	1673
OA-01657	A-Prin 2011/Jan 2020		204,583.33		
17593	01/08/20	USBAN150 US BANK		01/31/20	1673
OA-01658	A-Invest R&R/Jan 2019		8,333.33		
17594	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00956	T-2014 Etr Mgmt/Cty Assmnt/Dec		21,199.98		
17595	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00957	T-2015 Wtr Mgmt/Cty Assmnt		11,654.49		
17596	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00958	T-PGCC 2016/Cty Assmnt		79,793.28		
17597	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00959	T-2012 HBN/Cty Assmnt		8,099.86		
17598	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00960	T-2014A-1 Sp Assmnt/Cty Assmnt		14,764.56		
17599	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00961	T-2014A-2 Wtr Mgmt/Cty Mgmt		13,611.16		
17600	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00962	T-2014B-1 Sp Assmt/Cty Assmnt		13,218.76		
17601	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00963	T-2014B-2 Wtr Mgmt/Cty Assmnt		12,502.70		
17602	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00964	T-2017 Wtr Mgmt/Cty Assmnt		745.49		
17603	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00965	T-2017 Sp Assmnt/Cty Assmnt		3,174.62		
17604	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00966	T-2018 PS#3/Cty Assmnt		4,465.19		
17605	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00967	T-2018 PB Wtr Mgmt/Cty Assmnt		5,203.17		
17606	01/08/20	USBNK225 US BANK		01/31/20	1673
OT-00968	T-2018 PB Sp Assmnt/Cty Assmnt		7,037.41		
17607	01/08/20	WATTM010 WATT MEDIA INC		01/31/20	1673
OA-01662	A-Website Maint/Jan 2020		169.95		

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OPERATING CHECK	SUNTRUST WATER & SEWER 8940	Continued			
17608	01/14/20	INTERSOL INTERSOL, LLC		01/31/20	1674
9C-00158	C-PS#2 Configurations/TO0219-1		500,000.00		
17609	01/15/20	AIRAM010 AIR AMERICA AIR CONDITIONING,		01/31/20	1675
OP-06381	P-Installation/New AC/Old Lab		4,406.20		
17610	01/15/20	AIRCO010 AIRCOMO-AIR COMPRESSOR &		01/31/20	1675
OP-06396	P-Air Compressor Maint		434.95		
17611	01/15/20	AMAZCAPI AMAZON CAPITAL SERVICES		01/31/20	1675
OP-06374	P-Exterior Light Fixture		103.99		
17612	01/15/20	ATT00010 AT&T		01/31/20	1675
OP-06394	P-Elevator/EOC/12.22-1.21.20		88.70		
17613	01/15/20	ATT00010 AT&T		01/31/20	1675
OP-06398	P-Elevator/Admin		676.88		
17614	01/15/20	ATTMO010 AT&T MOBILITY		01/31/20	1675
OM-01729	M-Wireless phone thru 12.24.19		4,167.88		
17615	01/15/20	AUTOZONE AUTO ZONE STORES LLC		01/31/20	1675
OD-01211	D-Battery for Mower		44.99		
17616	01/15/20	BALLPART BALLARD PARTNERS, INC		01/31/20	1675
OM-01710	M-Lobbying Svc 2020		4,166.67		
17617	01/15/20	BILLI010 BILLING, COCHRAN, LYLES ET AL		01/31/20	1675
OM-01727	M-Legal Svc thru 10.31.19		2,941.50		
17618	01/15/20	BILLI010 BILLING, COCHRAN, LYLES ET AL		01/31/20	1675
OM-01728	M-Legal Svc thru 11.30.19		2,359.00		
17619	01/15/20	CAPWMARK CAPWELL, MARK		01/31/20	1675
OD-01213	D-Reimburse/FASD in Jun		739.00		
17620	01/15/20	CHANKEVI CHANG, KEVIN		01/31/20	1675
OP-06397	P-Reimburse/School/Fall 2019		313.00		
17621	01/15/20	DONERIGH DONE RIGHT DIESEL, INC		01/31/20	1675
OP-06385	P-Battery/Unit#143(018-09)		258.00		
17622	01/15/20	DUMO HAWKINS, INC.D/B/A DUMONT		01/31/20	1675
OP-06349	P-Sulfuric Acid		7,895.17		
17623	01/15/20	DUMO HAWKINS, INC.D/B/A DUMONT		01/31/20	1675
OP-06403	P-A.Sulfate & Hydrofluosilicic		2,542.65		
17624	01/15/20	EXXON010 EXXONMOBIL		01/31/20	1675
OM-01730	M-Fuel thru 12.30.19		590.34		

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OPERATING CHECK	SUNTRUST WATER & SEWER 8940	Continued			
17625	01/15/20	FDOT	FDOT	01/31/20	1675
OP-06395	P-Toll Charge/YM484		3.84		
17626	01/15/20	FLORI050	FLORIDA LEAGUE OF CITIES, INC.	01/31/20	1675
OM-01733	M-Actuarial Svc/GASB 75/2017		4,500.00		
OM-01734	M-Actuarial Svc/GASB 75/2018		4,500.00		
			9,000.00		
17627	01/15/20	FLORI090	FLORIDA SPECTRUM ENV. SVCS INC	01/31/20	1675
OP-06338	P-Bacti/WO#19L0964		1,435.20		
17628	01/15/20	FLORI090	FLORIDA SPECTRUM ENV. SVCS INC	01/31/20	1675
OP-06339	P-Flouride/WO#19L091		41.60		
17629	01/15/20	FORTILIN	FORTILINE WATERWORKS	01/31/20	1675
OF-01855	F-2 of 4" Check Valve/LS#39		1,237.58		
17630	01/15/20	FPL00010	FPL	01/31/20	1675
OM-01726	M-Electic thru 12/27/12/30/19		43,892.92		
17631	01/15/20	GMS-S010	GOVERNMENT MANAGEMENT SERVICES	01/31/20	1675
OM-01731	M-Acct Mgmt Fee/Dec 2019		2,535.61		
17632	01/15/20	GMS-S010	GOVERNMENT MANAGEMENT SERVICES	01/31/20	1675
OM-01732	M-Acct Mgmt Fee/Jan 2020		2,416.82		
17633	01/15/20	INTERDAT	INTERNATIONAL DATA DEPOSITORY	01/31/20	1675
OA-01665	A-Destruction Svc/12.31.19		30.00		
17634	01/15/20	INTERDAT	INTERNATIONAL DATA DEPOSITORY	01/31/20	1675
OA-01666	A-Document Storage		247.01		
17635	01/15/20	JJDCONT	JJD CONTRACTING INC	01/31/20	1675
OP-06407	P-Direct Purchase for		2,000.00		
17636	01/15/20	LLSTA010	LLS TAX SOLUTIONS, INC.	01/31/20	1675
OA-01663	A-Arbitrage Calculation		700.00		
17637	01/15/20	LLSTA010	LLS TAX SOLUTIONS, INC.	01/31/20	1675
OA-01664	A-Arbitrage Calcultaion		700.00		
17638	01/15/20	MAXISERV	MAXIMUM SERVICES	01/31/20	1675
OS-00103	PI-Monthly Landscaping		11,950.00		
17639	01/15/20	MUTUA020	MUTUAL OF OMAHA COMPANIES	01/31/20	1675
OP-06399	P-Reimbursement for SS		48.36		
17640	01/15/20	NORTH030	NORTH SPRINGS IMP DIST - Water	01/31/20	1675
OD-01215	D-Water Svc/PS#3		102.49		
17641	01/15/20	OFFIC010	OFFICE DEPOT	01/31/20	1675
OM-01720			720.99		

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PO #	Description		Amount Paid		Contract
OPERATING CHECK SUNTRUST WATER & SEWER 8940 Continued					
17642	01/15/20	OFFIC010 OFFICE DEPOT		01/31/20	1675
OP-06372	P-Network Switch/SCADA System		109.99		
17643	01/15/20	PLATGROU PLATINUM GROUP SECURITY INC		01/31/20	1675
OP-06400	P-Security/12.23.19-12.29.19		1,574.80		
17644	01/15/20	READREFR READY REFRESH		01/31/20	1675
OP-06402	P-Distilled Wtr/12.5.19-1.4.20		90.89		
17645	01/15/20	U-007957 ANDREWS,PATRICK			1675
OR-05360	UTILITY REFUND		80.00		
17646	01/15/20	U-008106 ORLANDO JO-ANNE		01/31/20	1675
OR-05350	UTILITY REFUND		337.47		
17647	01/15/20	U-008107 ZHANG,LUYI			1675
OR-05351	UTILITY REFUND		25.39		
17648	01/15/20	U-008108 ORENCIA INVESTMENTS III LLC		01/31/20	1675
OR-05352	UTILITY REFUND		50.92		
17649	01/15/20	U-008109 PEREZ,SALVATORE			1675
OR-05353	UTILITY REFUND		0.79		
17650	01/15/20	U-008110 KARRON, ADAM & JULIE		01/31/20	1675
OR-05354	UTILITY REFUND		55.59		
17651	01/15/20	U-008111 LIU CONNIE		01/31/20	1675
OR-05355	UTILITY REFUND		48.67		
17652	01/15/20	U-008112 BHHS FLORIDA REALTY		01/31/20	1675
OR-05356	UTILITY REFUND		115.55		
17653	01/15/20	U-008113 FISHMAN, ANDREW & CATHERINE		01/31/20	1675
OR-05357	UTILITY REFUND		82.22		
17654	01/15/20	U-008114 MORRIS, EVERTON & SUZANNE		01/31/20	1675
OR-05358	UTILITY REFUND		53.31		
17655	01/15/20	U-008115 SILBERSTEIN, GARY & STACI		01/31/20	1675
OR-05359	UTILITY REFUND		16.35		
17656	01/15/20	U-008117 ORTIZ HECTOR			1675
OR-05362	UTILITY REFUND		7.82		
17657	01/15/20	U-008118 CS 673 LLC			1675
OR-05363	UTILITY REFUND		16.55		
17658	01/15/20	WASTEPRO WASTE PRO		01/31/20	1675
OP-06401	P-4 Yd Dumpster/Dec 2019		259.80		

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PO #	Description		Amount Paid		Contract
OPERATING CHECK	SUNTRUST WATER & SEWER 8940	Continued			
17659	01/15/20	WURTACTI WURTH ACTION BOLT AND TOOL CO.		01/31/20	1675
OP-06386	P-Rain Coats & Boots (PPE)		75.12		
17660	01/22/20	AMAZCAPI AMAZON CAPITAL SERVICES		01/31/20	1676
OP-06406	P-Plug Lockout/Garden Hose		51.04		
17661	01/22/20	ATARL010 A. TARLER, INC.		01/31/20	1676
OP-06352	P-Stainless Steel Hardware		156.80		
17662	01/22/20	AUTOZONE AUTO ZONE STORES LLC		01/31/20	1676
OD-01187	D-Oil/PS#1,2,3 & Oil Filters		19.99-		
OD-01214	D-Spark Plug for Outboard		48.95		
			28.96		
17663	01/22/20	BMSDIREC BMS DIRECT		01/31/20	1676
OA-01667	A-Mailing for UB		2,281.22		
17664	01/22/20	BMSDIREC BMS DIRECT		01/31/20	1676
OA-01668	A-Escrow Postage for UB		5,500.00		
17665	01/22/20	CINTFIRS CINTAS FIRST AID & SAFETY		01/31/20	1676
OP-06420	P-Mdeical Supplies		98.61		
17666	01/22/20	DAVIFONT DAVID FONT DESIGN INC		01/31/20	1676
9B-00073	HBM-Heron Bay Nature Walk		20,000.00		
17667	01/22/20	DUMO HAWKINS, INC.D/B/A DUMONT		01/31/20	1676
OP-06365	P-Sulfuric acid		7,743.34		
17668	01/22/20	FDOT FDOT		01/31/20	1676
OP-06411	P-Toll Charge/YM485/647-19		3.57		
17669	01/22/20	GREEBROT GREEN BROTHERS GROUP CORP		01/31/20	1676
OP-06419	P-Repair Sprinkle Sys at Plant		2,500.00		
17670	01/22/20	GREEBROT GREEN BROTHERS GROUP CORP		01/31/20	1676
9B-00072	HBM-Wetland & Maint (Contract)		5,416.00		
17671	01/22/20	GREEBROT GREEN BROTHERS GROUP CORP		01/31/20	1676
9D-01121	D-Trails End & Holmberg Maint		4,000.00		
17672	01/22/20	GREEN010 GREEN THUMB LAWN & GARDEN LLC		01/31/20	1676
OD-01205	D-Battery Cover for Lawn Mower		28.68		
17673	01/22/20	KEEFE010 KEEFE, MCCULLOUGH & CO., LLP		01/31/20	1676
OM-01736	M-Aduit thru 1.9.20		8,000.00		
17674	01/22/20	MAXISERV MAXIMUM SERVICES		01/31/20	1676
OS-00107	PI-Mulch/Berm Surrounding PI		26,640.00		
17675	01/22/20	PBCWATER P.B.C WATER UTILITIES DEPT		01/31/20	1676
OP-06409	P-Water Commodity Usage		122.98		

Check #	Check Date	Vendor		Reconciled/Void	Ref Num
PO #	Description		Amount Paid		Contract
OPERATING CHECK SUNTRUST WATER & SEWER 8940 Continued					
17676	01/22/20	PUBLSTOR PUBLIC STORAGE 25960		01/31/20	1676
OP-06421	P-Storage/Plant Item/Feb 2020		612.00		
17677	01/22/20	RICHA010 RICHARD'S LOCKSMITH & SAFES		01/31/20	1676
OF-01845	F-Key for Jetter		14.00		
17678	01/22/20	SPARMAIN SPARKLING MAINTENANCE		01/31/20	1676
OA-01620	A-Mthly Cleaning Maint/EOC/Adm		4,041.66		
17679	01/22/20	SUNSH010 SUNSHINE STATE ONE CALL		01/31/20	1676
OF-01868	F-Locate Ticket/Dec 2019		296.14		
17680	01/22/20	TECO TECO		01/31/20	1676
OD-01216	D-Gas/PS#3/11.26.19-12.30.19		50.61		
17681	01/22/20	U-008116 HOUNG,HOWARD NG			1676
OR-05361	UTILITY REFUND		0.01		
17682	01/22/20	U-008119 BUONCORE FAMILY TRUST		01/31/20	1676
OR-05364	UTILITY REFUND		0.86		
17683	01/22/20	U-008120 HUANG,WEI & LIANG,YIN		01/31/20	1676
OR-05365	UTILITY REFUND		83.30		
17684	01/22/20	U-008121 C/O ORTIZ, ANA/GONZALEZ,JORGE		01/31/20	1676
OR-05366	UTILITY REFUND		66.33		
17685	01/22/20	U-008122 LOPEZ,HENRY/RYAN, JESSICA		01/31/20	1676
OR-05367	UTILITY REFUND		52.94		
17686	01/22/20	U-008123 MEYER, MATTHEW & MONIQUE			1676
OR-05368	UTILITY REFUND		197.87		
17687	01/22/20	U-008124 OLIVEIRA, GISELE & CLEWSON			1676
OR-05369	UTILITY REFUND		589.71		
17688	01/22/20	UNIFI010 UNIFIRST CORPORATION		01/31/20	1676
OM-01735	M-Uniform/1.8.20		441.28		
17689	01/22/20	UNITFIRE UNITED FIRE PROTECTION INC		01/31/20	1676
OP-06423	P-Annual Fire Alarm, Sprinkler		1,675.00		
17690	01/22/20	USABL010 USA BLUEBOOK		01/31/20	1676
OP-06336	P-Custom made caution sign		60.24		
17691	01/22/20	USABL010 USA BLUEBOOK		01/31/20	1676
OP-06390	P-Lab Chemical		1,137.94		
17692	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00969	T-2014 Wtr Mgmt/Cty Assmnt/Dec		13,406.78		

Check #	Check Date	Vendor		Reconciled/Void	Ref Num
PO #	Description		Amount Paid		Contract
OPERATING CHECK	SUNTRUST WATER & SEWER 8940	Continued			
17693	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00970	T-2015 Wtr Mgmt/Cty Assmnt/Dec		11,025.85		
17694	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00971	T-PGCC 2016/Cty Assmnt/Dec		42,245.63		
17695	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00972	T-2012 HBN/Cty Assmnt/Dec 2019		6,251.52		
17696	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00973	T-2014A-1 Sp Mgmt/Cty Assmnt		8,980.16		
17697	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00974	T-2014A-2 Wtr Mgmt/Cty Assmnt		8,278.63		
17698	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00975	T-2014B-1 Sp Assmnt/Cty Assmnt		6,699.48		
17699	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00976	T-2014B-2 Wtr Mgmt/Cty Assmnt		6,336.57		
17700	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00977	T-2017-221 Wtr Mgmt/Cty Assmnt		4,768.15		
17701	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00978	T-2017-222 Sp Assmnt/Cty Assmt		7,363.44		
17702	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00979	T-2018 PS#3/Cty Assmnt		2,514.75		
17703	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00980	T-2018-PB Wtr Mgmt/Cty Assmnt		1,437.43		
17704	01/22/20	USBNK225 US BANK		01/31/20	1676
OT-00981	T-2018-PB Sp Assmnt/Cty Assmnt		1,944.16		
17705	01/22/20	WASTEPRO WASTE PRO		01/31/20	1676
OP-06347	P-30 Yd Dumpster/Dec 2019		650.37		
17706	01/22/20	WURTACTI WURTH ACTION BOLT AND TOOL CO.		01/31/20	1676
OD-01212	D-Rain Coats		154.33		
17707	01/22/20	XEROFINA XEROX FINANCIAL SERVICES		01/31/20	1676
OA-01669	A-Check Printer Lease & Usage		280.36		
17708	01/22/20	XEROFINA XEROX FINANCIAL SERVICES		01/31/20	1676
OA-01670	A-Copies Lease & Usage		963.52		
17709	01/24/20	APEXCONC APEX CONCRETE CUTTING & CORING		01/31/20	1677
OP-06438	P-Concrete Cutting/Coargulant		2,460.00		

Check #	Check Date	Vendor		Reconciled/Void	Ref Num
PO #	Description		Amount Paid		Contract
OPERATING CHECK	SUNTRUST WATER & SEWER 8940	Continued			
17710	01/24/20	SPPOIMPO SPPOOL IMPORT & EXPORT INC		01/31/20	1677
OP-06437	P-Fountain Cleaning at Gate		1,375.00		
17711	01/28/20	VIRTDESI VIRTUAL DESIGN GROUP INC		01/31/20	1678
7C-00136	C-Furnish and Install		20,400.00		

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	235	1	2,093,732.51	4,450.40
Direct Deposit:	0	0	0.00	0.00
Total:	235	1	2,093,732.51	4,450.40

Report Totals	Paid	Void	Amount Paid	Amount Void
Checks:	235	1	2,093,732.51	4,450.40
Direct Deposit:	0	0	0.00	0.00
Total:	235	1	2,093,732.51	4,450.40

Totals by Year-Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
001 - GENERAL FUND	0-001	541,827.27	0.00	0.00	541,827.27
003 - PARKLAND ISLES	0-003	39,308.14	0.00	0.00	39,308.14
004 - HERON BAY MITIGATION FUND	0-004	25,619.39	0.00	0.00	25,619.39
401 - WATER & SEWER FUND	0-401	402,877.87	0.00	1,079,263.42	1,482,141.29
Year Total:		1,009,632.67	0.00	1,079,263.42	2,088,896.09
401 - WATER & SEWER FUND	X-401	0.00	4,836.42	0.00	4,836.42
Total Of All Funds:		1,009,632.67	4,836.42	1,079,263.42	2,093,732.51

Totals by Fund

Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
001 - GENERAL FUND	001	541,827.27	0.00	0.00	541,827.27
003 - PARKLAND ISLES	003	39,308.14	0.00	0.00	39,308.14
004 - HERON BAY MITIGATION FUND	004	25,619.39	0.00	0.00	25,619.39
401 - WATER & SEWER FUND	401	402,877.87	4,836.42	1,079,263.42	1,486,977.71
Total Of All Funds:		1,009,632.67	4,836.42	1,079,263.42	2,093,732.51

Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
001 - GENERAL FUND	0-001	541,827.27	0.00	0.00	0.00	541,827.27
003 - PARKLAND ISLES	0-003	39,308.14	0.00	0.00	0.00	39,308.14
004 - HERON BAY MITIGATION FUND	0-004	25,619.39	0.00	0.00	0.00	25,619.39
401 - WATER & SEWER FUND	0-401	402,877.87	0.00	0.00	0.00	402,877.87
Year Total:		1,009,632.67	0.00	0.00	0.00	1,009,632.67
Total Of All Funds:		1,009,632.67	0.00	0.00	0.00	1,009,632.67

North Springs Improvement District
Assessment Collections Schedule
For Fiscal Year Ending September 30, 2020

Net Certified	$ 3,023,081.02	$ 356,857.00	$ 207,260.90	$ 743,680.08	$ 505,408.43	$1,708,383.03	$432,972.22	$548,576.78
Fund	**001**	**003**	**004**	**217**	**218**	**219**	**220**	**213**

Date	Distribution #	General	Parkland Isles	Heron Bay Mitigation	Series 2014 Water Mgt.	Series 2015 Water Mgt.	Series 2016 (PG&CC)	Series 2012 HB North	Series 2014A-1 Spec. Assess.
10.15.19	1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11.08.19	2	$ 6.68	$ -	$ -	$ (0.01)	$ 14.00	$ -	$ -	$ -
11.21.19	3	$ 307,859.96	$ 43,910.92	$ 23,503.64	$ 76,313.79	$ 53,070.13	$ 214,646.02	$ 59,643.43	$ 52,452.00
12.09.19	4	$ 1,962,241.26	$ 274,526.60	$ 146,794.91	$ 512,088.07	$ 321,788.15	$ 979,195.70	$ 290,930.45	$ 406,707.34
12.13.19	5	$ 321,234.30	$ 13,717.56	$ 10,765.55	$ 55,813.33	$ 75,834.96	$ 192,989.65	$ 22,404.02	$ 26,068.16
12.27.19	6	$ 71,989.96	$ 5,890.88	$ 5,325.46	$ 21,199.98	$ 11,654.49	$ 59,793.28	$ 8,099.86	$ 14,764.56
01.15.20	7	$ 50,204.79	$ 7,586.37	$ 3,711.37	$ 14,056.78	$ 11,675.85	$ 42,245.63	$ 6,251.52	$ 8,980.16
02.14.20	8	$ 70,302.67	$ 11,408.29	$ 4,279.54	$ 19,768.71	$ 10,602.33	$ 74,091.91	$ 7,352.97	$ 11,716.37
03.13.20	9	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04.15.20	10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
05.15.20	11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
06.15.20	12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
07.15.20	13	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
08.14.20	14	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
09.15.20	15	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10.15.20	16	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Receipts		$ 2,783,840	$ 357,041	$ 194,380	$ 699,241	$ 484,640	$ 1,562,962	$ 394,682	$ 520,689
Variance		$ 239,241	$ (184)	$ 12,880	$ 44,439	$ 20,769	$ 145,421	$ 38,290	$ 27,888
% Collected		92%	100%	94%	94%	96%	91%	91%	95%

North Springs Improvement District
Assessment Collections Schedule
For Fiscal Year Ending September 30, 2020

$505,722.38	$420,252.01	$398,163.06	$435,503.34	$672,552.27	$249,603.75	$403,398.29	$ 545,599.01	$	11,157,014
214	**215**	**216**	**221**	**222**	**223**	**224**	**225**		
Series 2014A-2 Wtr. Mgt.	**Series 2014B-1 Spec. Assess.**	**Series 2014B-2 Wtr. Mgt.**	**Series 2017 - 221 Wtr. Mgt.**	**Series 2017 - 222 Spec. Assess.**	**Series 2018 Pump Station #3**	**Series 2018 - PB Wtr. Mgt.**	**Series 2018 - PB Spec. Assess.**		**Total**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	20.67
$ 48,354.49	$ 48,975.72	$ 46,322.72	$ 30,522.67	$ 47,136.08	$ 19,244.35	$ 19,310.76	$ 26,118.29	$	1,117,384.97
$ 374,935.67	$ 298,137.64	$ 281,987.60	$ 156,124.23	$ 241,102.27	$ 106,473.70	$ 81,548.55	$ 110,296.44	$	6,544,878.59
$ 24,031.73	$ 21,508.50	$ 20,343.39	$ 228,368.06	$ 352,668.23	$ 104,526.15	$ 289,389.67	$ 391,406.74	$	2,151,069.99
$ 13,611.16	$ 13,218.76	$ 12,502.70	$ 4,462.87	$ 6,892.00	$ 4,465.19	$ 5,203.17	$ 7,037.41	$	266,111.73
$ 8,278.63	$ 6,699.48	$ 6,336.57	$ 4,768.15	$ 7,363.44	$ 2,514.75	$ 1,437.43	$ 1,944.16	$	184,055.08
$ 10,801.10	$ 6,082.23	$ 5,752.76	$ 4,532.40	$ 6,999.38	$ 2,942.49	$ 4,524.99	$ 6,120.17	$	257,278.31
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	-
$ 480,013	$ 394,622	$ 373,246	$ 428,778	$ 662,161	$ 240,167	$ 401,415	$ 542,923	$	10,520,799
$ 25,710	$ 25,630	$ 24,917	$ 6,725	$ 10,391	$ 9,437	$ 1,984	$ 2,676	$	636,214
95%	94%	94%	98%	98%	96%	100%	100%		94%

North Spring Improvement District
2/4/2020

Project Expenses Paid out of Connection Fees

General Ledger	Description	Includes additional expenses Total Agreement	Completed as of 02.04.20	Contract Remaining	Retainage	Amount Paid	Remain to be paid	G/L Balance	Variance
401-300-16900-10101	CIP-WA 199	1,928,764.40	1,928,764.40	-	-	1,928,764.40	-	-	0.00
401-300-16900-10102	CIP-Wedge, Misc	35,041.52	35,041.52	-	-	35,041.52	-	-	0.00
401-300-16900-10104	CIP-WA 201	2,208,571.00	2,208,571.00	-	-	2,208,571.00	-	-	0.00
401-300-16900-10107	CIP-Chem Feed Sys 478658 WA 221	66,000.00	66,000.00	-	-	66,000.00	-	-	0.00
401-300-16900-10108	CIP-Master Eng Rep 477524 WA 222	88,310.00	88,310.00	-	-	88,310.00	-	-	0.00
401-300-16900-10109	CIP-RO Office Buildg Automation-Conn Fee	207,776.50	207,776.50	-	-	207,776.50	-	-	0.00
401-300-16900-10110	CIP-L.S. Telemetry System/SCADA Intg/CF	1,174,084.41	1,174,084.41	-	-	1,174,084.41	-	-	0.00
401-300-16900-10115	CIP-OP Facility & High Svc Pump-Conn Fee	4,623,530.68	4,623,530.68	-	-	4,623,530.67	-	-	0.00
401-300-16900-10401	CIP-Century - Chem Feed Sys	1,762,454.00	1,762,454.00	-	-	1,762,454.00	-	-	0.00
401-300-16900-10402	CIP-WA 198 PN 406209	276,316.00	276,316.00	-	-	276,316.00	-	-	0.00
401-300-16900-10500	CIP-PARS-CHEM BLDG OFF CONV	184,414.48	184,414.48	-	-	184,414.48	-	-	0.00
401-300-16900-10501	CIP-PARS-BARRIER WALL	9,450.00	9,450.00	-	-	9,450.00	-	-	0.00
401-300-16900-10701	CIP-WA 210 The Wedge Water Reclamation	930,585.00	930,585.00	-	-	930,585.00	-	-	0.00
401-300-16900-10800	CIP-WA 211 Ruzzano	114,000.00	114,000.00	-	-	114,000.00	-	-	0.00
401-300-16900-10801	CIP-WA 211 CH2M HILL	44,000.00	44,000.00	-	-	44,000.00	-	-	0.00
401-300-16900-10901	CIP-WA 212	68,000.00	68,000.00	-	-	68,000.00	-	-	0.00
401-300-16900-11001	CIP-VIRTUAL DESIGN	150,000.00	150,000.00	-	-	150,000.00	-	-	0.00
401-300-16900-12000	CIP-CL RD 12"/10" FM PN 432299-Lanzo	335,323.54	335,323.54	-	-	335,323.54	-	-	0.00
401-300-16900-12100	CIP-PROJ 410366	529,854.69	529,854.69	-	-	529,854.69	-	-	0.00
401-300-16900-12200	CIP-PROJ 457169 WA #214	58,720.00	58,720.00	-	-	58,720.00	-	-	0.00
401-300-16900-12300	CIP-PROJ 461301 WA#216	340,235.65	340,235.65	-	-	340,235.65	-	-	0.00
401-300-16900-19999	CIP-GARAGE CONVERSION 488221 RUZZANO	293,340.00	293,340.00	-	-	293,340.00	-	-	0.00
401-300-16900-20000	CIP-DEVELOPER ADVANCES	524,029.13	524,029.13	-	-	524,029.13	-	-	0.00
401-300-16900-20001	CIP-2012-11 Ruzzano	259,000.00	259,000.00	-	-	259,000.00	-	-	0.00
401-300-16900-20002	CIP-463642 6 & 10" FM HD Supply	174,242.48	174,242.48	-	-	174,242.48	-	-	0.00
401-300-16900-20003	CIP-463642 6 & 10" FM CH2M Hill	45,250.00	45,250.00	-	-	45,250.00	-	-	0.00
401-300-16900-20004	CIP-Design Bld Chemcial Storage Lanzo/CF	2,091,271.50	2,091,271.50	-	-	2,091,271.50	-	-	0.00
401-300-16900-20006	CIP-AMR Meter Project RFP 2014-05 (Conquest)	6,635,979.76	6,635,979.76	(0.00)	-	6,635,979.76	(0.00)	-	0.00
401-300-16900-20007	CIP-497032 H.D. Supply (Conn Fee)	413,253.05	413,253.05	-	-	413,253.05	-	-	0.00
401-300-16900-20008	CIP-Proj 651932/WA #228 Lox Rd (C.F.) Lox Rd 20" FM, 12" WM & 12" Reuse Main west of Nob Hill Rd	915,735.29	915,735.29	-	-	915,735.29	-	-	0.00
401-300-16900-20009	CIP-Proj 497032/Hillsboro/VDG (C.F.)/WA 226 $114,960	3,790,997.63	3,790,997.63	-	-	3,790,997.63	-	-	0.00
401-300-16900-20010	CIP-Proj 665072/WA #229 Lox Rd (C.F.) 16" Reuse Main from Nob Hill Rd east along Lox Road	259,698.30	259,698.30	-	-	259,698.30	-	-	0.00
401-300-16900-20011	CIP-WA #231 CH2M Hill/8" DIP WM-Ranch-CF	144,052.20	144,052.20	-	-	144,052.20	-	-	0.00
401-300-16900-20012	CIP-Pump Control Panels/9 Wells (ADS)	685,800.00	685,800.00	-	-	685,800.00	-	-	0.00
401-300-16900-20013	CIP-Rehab/Upgrade Wells 1,2,4,5&6 (VDG)	1,448,846.88	1,448,846.88	-	-	1,448,846.88	-	-	0.00
401-300-16900-20014	CIP-N.Booster Pump Station/Fueling (VDG)	302,352.00	302,352.00	-	-	302,352.00	-	-	0.00
401-300-16900-20015	CIP-Elect Room/VFD (ADS WA7 RFQ 2011-03)	796,900.00	676,400.00	120,500.00	-	676,400.00	120,500.00	676,400.00	0.00
401-300-16900-20016	CIP-PBCWU Water Main (VDG/ Florida Design) ConnFee	1,818,805.05	1,818,805.05	-	-	1,818,805.05	-	-	0.00
401-300-16900-20017	CIP-RFP 2016-09 Deep Well (VDG) ConnFee	8,235,646.32	3,902,582.70	4,333,063.62	162,493.25	3,740,089.46	4,495,556.87	3,902,582.70	0.00
401-300-16900-20018	CIP-Security Guard House (VDG) Conn Fee	196,040.00	194,790.00	1,250.00	4,219.75	190,570.25	5,469.75	194,790.00	0.00
401-300-16900-20019	CIP-Sabre Monopalm Tower (VDG)	263,840.00	182,320.00	81,520.00	-	182,320.00	81,520.00	182,320.00	0.00
401-300-16900-20021	CIP-Eng/Const Svcs for Wells 2A, 6 & 7 (Task 1117-1) (Intersol)	1,321,790.17	1,321,790.17	-	-	1,275,000.00	-	-	0.00
401-300-16900-20022	CIP Eng/Const Svcs Reclaim Wtr Pipeline (Task 1117-2) (Intersol)	849,600.00	849,600.00	-	-	849,600.00	-	-	0.00

401-300-16900-20023	WA-234 Well Improvements Evalutation and Design (CH2M Hill)	430,732.00	422,117.36	8,614.64	-	422,117.36	8,614.64	422,117.36	0.00
401-300-16900-20024	CIP- Reclaim Wtr Pipeline (Task 0318-1) (Intersol)	2,049,289.00	2,049,289.00	-	-	2,049,289.00	-	-	0.00
401-300-16900-20025	CIP-Biscayne Aquifer Well (Task 0618-1) (Intersol)	800,000.00	800,000.00	-	-	800,000.00	-	800,000.00	0.00
401-300-16900-20026	CIP-CMU Perimeter Wall (Task 0618-2) (Intersol)	450,000.00	450,000.00	-	-	450,000.00	-	-	0.00
401-300-16900-20027	CIP-New Floridian Well (Task 0119-2) (Intersol)	2,900,000.00	2,679,649.21	220,350.79	-	2,679,649.21	220,350.79	2,679,649.21	0.00
401-300-16900-20028	CIP-Drainage & Storm Water Pump Station No. 1 & No. 2 RTU's (ADS WA8 RFQ 2011-03)	65,140.00	65,140.00	-	-	65,140.00	-	-	0.00
401-300-16900-20029	CIP-New Biscayne Well SCADA Integration (ADS WA 9 RFQ 2011-03)	16,965.00	16,965.00	-	-	16,965.00	-	-	0.00
401-300-16900-20030	CIP- Rehab & Pump Replacement of Well #5 (Task 0119-3) (Intersol)	90,000.00	90,000.00	-	-	90,000.00	-	-	0.00
401-300-16900-20032	CIP- Installation of New Pipes, Equipment & Appurtenances at NSID RO Bldg (Task 0219-2) (Intersol)	1,100,000.00	850,000.00	250,000.00	-	550,000.00	250,000.00	850,000.00	0.00
401-300-16900-20034	CIP-NSID L.S. Rehabs (Atlantic Conc) C.F	284,000.00	284,000.00	-	-	284,000.00	-	284,000.00	0.00
401-300-16900-20035	CIP-Wells Nos. 3, 4, 8 & 9 (Fla Design)	218,000.00	152,375.00	65,625.00	15,237.50	137,137.50	80,862.50	152,375.00	0.00
401-300-16900-20036	CIP-Misc Projects/WA #10 (ADS Engineer)	219,240.00	65,018.00	154,222.00	-	65,018.00	154,222.00	65,018.00	0.00
401-300-16900-20037	CIP-Wiles Road Utility Relocation	40,132.00	29,924.00	10,208.00	-	29,924.00	10,208.00	29,924.00	0.00
	Total Construction in Progress	**55,265,399.63**	**50,020,045.58**	**5,245,354.05**	**181,950.50**	**49,491,304.91**	**5,427,304.55**	**10,239,176.27**	-

Revenue from Connection Charges

Developers	Total Agreement	Total Collected as of 02/04/2020	Total Remaining to be Collected	
K Hovanian (Four Seasons)	6,500,256.00	6,067,415.20	432,840.80	Unpaid sewer balance is due no later than 09/06/2020. Second amendment signed on 07/10/2019
WCI (Parkland Bay)	9,164,883.00	7,883,804.55	1,281,078.45	All quarterly payments for wastewater will be paid by 10.01.2020
Lennar (Cascada)	15,069,076.00	14,104,126.32	964,949.68	All quarterly payments for wastewater will be paid by 12.01.2020
Toll Brothers (PGCC)	1,963,391.00	1,963,391.00	(261,989.00)	Toll Brothers has credits with NSID due to overpayments on disputed pods and will need to be refunded back for some of the
Standard Pacific (Watercrest)	7,111,805.82	7,111,805.82	(23,898.00)	credits as there is not much more left to be and will need to be refunded back for some of the credits as there is not much more left to be built.
Totals	**39,809,411.82**	**37,130,542.89**	**2,392,981.93**	

NET

Total Projects to be Paid Out of Connection Fees	55,265,399.63
Total Connection fees to be Received by the Developers	39,809,411.82
TOTAL Net (paid or remain to be paid from the operations revenue)	**(15,455,987.81)**
Total remaining expenses from the projects that needs to be paid	5,427,304.55
Total remaining revenue to be received from the developers	2,392,981.93
Net (amount that will have to be paid out of the operation)	**(3,034,322.62)**

NORTH SPRINGS IMPROVEMENT DISTRICT
001 - GENERAL FUND
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 003/001 (Parkland Isles)	1,666.66
Due From (To) 004/001 (Heron Bay Mit)	6,348.23
Due From (To) 401/001 (Water & Sewer)	1,666,414.13
Total	1,674,429.02
Cash	
Cash - SunTrust 8932	2,896,037.71
Total Cash	2,896,037.71
Prepaid Expenses	
Prepaid Expenses	14,527.87
Total Prepaid Expenses	14,527.87
Total Assets	4,584,994.60
Liabilities & Fund Balance	
Accounts Payable	10,881.21
Accrued Expenses - Pension	5,428.05
Deposits - Trash Bonds	107,500.00
Total Liabilities	123,809.26
Fund Balance - Unreserved	3,220,405.05
Total	3,220,405.05
Revenue	2,773,071.32
Less Expenses	1,532,291.03
Net	1,240,780.29
Total Fund Balance	4,461,185.34
Total Liabilities & Fund Balance	4,584,994.60

NORTH SPRINGS IMPROVEMENT DISTRICT
003 - PARKLAND ISLES
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 001/003 (General Fund)	1,666.66-
Due From (To) 401/003 (Water & Sewer)	242,639.85
Cash	
Cash In Bank SunTrust 1764	286,557.30
Total Cash	286,557.30
Total Assets	527,530.49
Liabilities & Fund Balance	
Accounts Payable	332.15
Total Liabilities	332.15
Fund Balance - Unreserved	280,283.12
Total	280,283.12
Revenue	346,449.03
Less Expenses	99,533.81
Net	246,915.22
Total Fund Balance	527,198.34
Total Liabilities & Fund Balance	527,530.49

NORTH SPRINGS IMPROVEMENT DISTRICT
004 - HERON BAY MITIGATION FUND
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 001/004 (General Fund)	6,348.23-
Due From (To) 401/004 (Water & Sewer)	129,517.09
Cash	
Cash In Bank SunTrust 1772	735,045.70
Total Cash	735,045.70
Total Assets	858,214.56
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Unreserved	736,417.50
Total	736,417.50
Revenue	192,377.10
Less Expenses	70,580.04
Net	121,797.06
Total Fund Balance	858,214.56
Total Liabilities & Fund Balance	858,214.56

NORTH SPRINGS IMPROVEMENT DISTRICT
213 - DSF WTR MGMNT 2014A-1 AREA A
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 401/213 (Water & Sewer)	66.68-
WM Bonds 2014A-1 Revenue A/C USB 22003	508,307.20
WM Bonds 2014A-1 Reserve A/C USB 22004	179,201.44
WM Bonds 2014A-1 Prepay A/C USB 22005	957.66
Total Assets	688,399.62
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	398,305.54
Total	398,305.54
Revenue	510,627.44
Less Expenses	220,533.36
Net	290,094.08
Total Fund Balance	688,399.62
Total Liabilities & Fund Balance	688,399.62

NORTH SPRINGS IMPROVEMENT DISTRICT
214 - DSF WTR MGMNT 2014A-2 UNIT AREA A
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 401/214 (Water & Sewer)	66.66-
WM Bonds 2014A Redemption A/C USB 21006	2,057.98
WM Bonds 2014A-2 Revenue A/C USB 21003	468,530.51
WM Bonds 2014A-2 Reserve A/C USB 21004	314,331.16
Total Assets	784,852.99
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	621,034.08
Total	621,034.08
Revenue	471,727.23
Less Expenses	307,908.32
Net	163,818.91
Total Fund Balance	784,852.99
Total Liabilities & Fund Balance	784,852.99

NORTH SPRINGS IMPROVEMENT DISTRICT
215 - DSF WTR MGMNT 2014B-1 AREA B
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 401/215 (Water & Sewer)	66.68-
Special Assessment Revenue USB 49003	387,726.03
WM Bonds 2014B-1 Reserve A/C USB 49004	126,062.88
WM Bonds 2014B-1 Prepay A/C USB 49005	2,303.99
Total Assets	516,026.22
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	308,431.21
Total	308,431.21
Revenue	389,800.25
Less Expenses	182,205.24
Net	207,595.01
Total Fund Balance	516,026.22
Total Liabilities & Fund Balance	516,026.22

NORTH SPRINGS IMPROVEMENT DISTRICT
216 - DSF WTR MGMT 2014B-2 UNIT AREA B
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 401/216 (Water & Sewer)	66.66-
WM Bonds 2014B-2 Revenue A/C USB 48003	367,022.87
WM Bonds 2014B-2 Reserve A/C USB 48004	236,439.66
Total Assets	603,395.87
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	433,308.49
Total	433,308.49
Revenue	369,301.95
Less Expenses	199,214.57
Net	170,087.38
Total Fund Balance	603,395.87
Total Liabilities & Fund Balance	603,395.87

NORTH SPRINGS IMPROVEMENT DISTRICT
217 - DSF WTR MGMNT REFUNDING BOND 2014
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 401/217 (Water & Sewer)	66.66-
WM REF Bonds 2014-Benefit Tax USB 53001	836,196.68
Investments-Bond Service A/C USB 53000	258.11
WM REF Bonds 2014 Reserve A/C USB 53002	74,367.07
Total Assets	910,755.20
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	286,693.07
Total	286,693.07
Revenue	681,012.16
Less Expenses	56,950.03
Net	624,062.13
Total Fund Balance	910,755.20
Total Liabilities & Fund Balance	910,755.20

NORTH SPRINGS IMPROVEMENT DISTRICT
218 - DSF WATER MANAGEMENT 2015
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Investments-Benefit Tax Acct USB 09002	521,055.07
Investments-Bond Service 09000	864.85
Bond Reserve Subaccount USB 09001	252,706.25
Total Assets	774,626.17
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	401,384.52
Total	401,384.52
Revenue	475,932.90
Less Expenses	102,691.25
Net	373,241.65
Total Fund Balance	774,626.17
Total Liabilities & Fund Balance	774,626.17

NORTH SPRINGS IMPROVEMENT DISTRICT
219 - DSF PG&CC REFUNDING BOND 2016
BALANCE SHEET
AS OF: 01/31/20

2020

Assets	
Due From (To) 401/219 (Water & Sewer)	20,000.00-
PGCC Bonds 2016 Revenue A/C USB 82000	1,926,105.73
PGCC Bonds 2016 Reserve A/C USB 82004	854,191.25
Total Assets	2,760,296.98
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	1,445,404.25
Total	1,445,404.25
Revenue	1,492,945.23
Less Expenses	178,052.50
Net	1,314,892.73
Total Fund Balance	2,760,296.98
Total Liabilities & Fund Balance	2,760,296.98

NORTH SPRINGS IMPROVEMENT DISTRICT
220 - DSF HBC NORTH REFUNDING BOND 2016
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 401/220 (Bank United)	1,000,000.00-
Heron Bay N 2016 Revenue A/C USB 69003	541,408.59
Heron Bay N 2016 Reserve A/C USB 69002	220,135.25
HBN Series 2016 Prepayment USB 69004	255.31
Cash	
Cash-Bank United 3163	1,012,216.82
Total Cash	1,012,216.82
Total Assets	774,015.97
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	481,683.75
Total	481,683.75
Revenue	390,406.72
Less Expenses	98,074.50
Net	292,332.22
Total Fund Balance	774,015.97
Total Liabilities & Fund Balance	774,015.97

NORTH SPRINGS IMPROVEMENT DISTRICT
221 - DSF WATER MGMT 2017 UNIT AREA C
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 401/221	700.00-
WM Bonds 2017 Revenue A/C USB 07000	420,671.19
WM Bonds 2017 Reserve A/C USB 07003	239,549.60
WM Bonds 2017 Capital Int A/C USB 07004	0.01
Total Assets	659,520.80
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	455,592.59
Total	455,592.59
Revenue	426,095.59
Less Expenses	222,167.38
Net	203,928.21
Total Fund Balance	659,520.80
Total Liabilities & Fund Balance	659,520.80

NORTH SPRINGS IMPROVEMENT DISTRICT
222 - DSF SPECIAL ASSESS 2017 AREA C
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 401/222	700.00-
Spec Assess 2017 Revenue USB 63000	685,636.57
Spec Assess 2017 Reserve USB 63003	336,275.00
Spec Asses 2017 Capital Int USB 63005	0.01
Total Assets	1,021,211.58
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	558,571.26
Total	558,571.26
Revenue	657,632.70
Less Expenses	194,992.38
Net	462,640.32
Total Fund Balance	1,021,211.58
Total Liabilities & Fund Balance	1,021,211.58

NORTH SPRINGS IMPROVEMENT DISTRICT
223 - DSF STORMWATER P.S. #3 2018 SA
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
P.S. #3 Asses 2018 Revenue USB 93000	241,915.87
P.S. #3 Assess 2018 Reserve USB 93003	61,737.50
P.S. #3 Assess 2018 Prepayment USB 93004	618.47
Total Assets	304,271.84
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	135,957.20
Total	135,957.20
Revenue	237,820.89
Less Expenses	69,506.25
Net	168,314.64
Total Fund Balance	304,271.84
Total Liabilities & Fund Balance	304,271.84

NORTH SPRINGS IMPROVEMENT DISTRICT
224 - DSF PARKLAND BAY WTR MGMNT 2018
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Pklnd Bay WM 2018 Opt Red A/C USB 07005	8,617.06
Pklnd Bay WM 2018 Revenue A/C USB 88000	408,061.65
Pkld Bay WM 2018 DS Reserve USB 88003	515,432.41
Total Assets	932,111.12
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	734,524.52
Total	734,524.52
Revenue	399,861.60
Less Expenses	202,275.00
Net	197,586.60
Total Fund Balance	932,111.12
Total Liabilities & Fund Balance	932,111.12

NORTH SPRINGS IMPROVEMENT DISTRICT
225 - DSF PARKLAND BAY SPEC ASSESS 2018
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Pklnd Bay SA 2018 Revenue A/C USB 35000	559,303.18
Pklnd Bay SA 2018 DS Reserve USB 35003	285,369.19
Pklnd Bay SA 2018 Prepayment USB 35004	1,837.92
Total Assets	846,510.29
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	467,766.98
Total	467,766.98
Revenue	538,712.06
Less Expenses	159,968.75
Net	378,743.31
Total Fund Balance	846,510.29
Total Liabilities & Fund Balance	846,510.29

NORTH SPRINGS IMPROVEMENT DISTRICT
313 - CPF WTR MGMT ASSESS AREA A 2014A-1
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Investments	
SA Bonds 2014A-1 Project A/C USB 22006	9.42
Total Investments	9.42
Total Assets	9.42
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	9.38
Total	9.38
Revenue	0.04
Less Expenses	0.00
Net	0.04
Total Fund Balance	9.42
Total Liabilities & Fund Balance	9.42

NORTH SPRINGS IMPROVEMENT DISTRICT
314 - CPF WTR MNGMNT UNIT AREA A 2014A-2
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
WM Bonds 2014A-2 Project A/C USB 21005	51.14
Total Assets	51.14
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	50.91
Total	50.91
Revenue	0.23
Less Expenses	0.00
Net	0.23
Total Fund Balance	51.14
Total Liabilities & Fund Balance	51.14

NORTH SPRINGS IMPROVEMENT DISTRICT
315 - CPF WTR MGMT ASSESS AREA B 2014B-1
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Investments	
SA Bonds 2014B-1 Project A/C USB 49006	47.92
Total Investments	47.92
Total Assets	47.92
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	47.69
Total	47.69
Revenue	0.23
Less Expenses	0.00
Net	0.23
Total Fund Balance	47.92
Total Liabilities & Fund Balance	47.92

NORTH SPRINGS IMPROVEMENT DISTRICT
316 - CPF WTR MNGMNT UNIT AREA B 2014B-2
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
WM Bonds 2014B-2 Project A/C USB 48005	101.63
Total Assets	101.63
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	101.14
Total	101.14
Revenue	0.49
Less Expenses	0.00
Net	0.49
Total Fund Balance	101.63
Total Liabilities & Fund Balance	101.63

NORTH SPRINGS IMPROVEMENT DISTRICT
317 - CPF PG&CC SA 2016 PROJECT/COI
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
PG&CC Series 2016 Project A/C USB 82006	121,134.67
Total Assets	121,134.67
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	120,560.97
Total	120,560.97
Revenue	573.70
Less Expenses	0.00
Net	573.70
Total Fund Balance	121,134.67
Total Liabilities & Fund Balance	121,134.67

NORTH SPRINGS IMPROVEMENT DISTRICT
318 - CPF PG&CC SPECIAL ASSESS 2016 R&R
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 401/318	6,100.00-
Invest-Renew & Replace..2016 USB 82005	1,100,796.94
Total Assets	1,094,696.94
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	1,109,413.50
Total	1,109,413.50
Revenue	5,283.44
Less Expenses	20,000.00
Net	14,716.56-
Total Fund Balance	1,094,696.94
Total Liabilities & Fund Balance	1,094,696.94

NORTH SPRINGS IMPROVEMENT DISTRICT
321 - CPF WATER MGMT 2017 UNIT AREA C
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
WM Bonds 2017 Project Fund A/C USB 07006	220,322.21
WM Bonds 2017 COI A/C USB 07007	2.43
Total Assets	220,324.64
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	3,089,339.85
Total	3,089,339.85
Revenue	10,624.29
Less Expenses	2,879,639.50
Net	2,869,015.21-
Total Fund Balance	220,324.64
Total Liabilities & Fund Balance	220,324.64

NORTH SPRINGS IMPROVEMENT DISTRICT
322 - CPF SPECIAL ASSESS 2017 AREA C
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Spec Assess 2017 Project Fund USB 63006	976,499.52
Total Assets	976,499.52
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	971,874.75
Total	971,874.75
Revenue	4,624.77
Less Expenses	0.00
Net	4,624.77
Total Fund Balance	976,499.52
Total Liabilities & Fund Balance	976,499.52

NORTH SPRINGS IMPROVEMENT DISTRICT
323 - CPF STORMWATER P.S. #3 2018 SA
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
P.S. #3 Project Fund A/C USB 93006	31.58
Total Assets	31.58
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	21,848.82
Total	21,848.82
Revenue	62.23
Less Expenses	21,879.47
Net	21,817.24-
Total Fund Balance	31.58
Total Liabilities & Fund Balance	31.58

NORTH SPRINGS IMPROVEMENT DISTRICT
324 - CPF PARKLAND BAY WTR MGMNT 2018
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Due From (To) 401/324 (Parkland Bay WM)	2,368.50-
Pklnd Bay 2018 Project Fund AC USB 88006	1,437,122.28
Total Assets	1,434,753.78
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	1,428,393.59
Total	1,428,393.59
Revenue	6,360.19
Less Expenses	0.00
Net	6,360.19
Total Fund Balance	1,434,753.78
Total Liabilities & Fund Balance	1,434,753.78

NORTH SPRINGS IMPROVEMENT DISTRICT
325 - CPF PARKLAND BAY SPEC ASSESS 2018
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
Pklnd Bay 2018 Project Fund AC USB 35006	6,572,001.33
Total Assets	6,572,001.33
Liabilities & Fund Balance	
Total Liabilities	0.00
Fund Balance - Restricted	6,542,916.00
Total	6,542,916.00
Revenue	29,085.33
Less Expenses	0.00
Net	29,085.33
Total Fund Balance	6,572,001.33
Total Liabilities & Fund Balance	6,572,001.33

NORTH SPRINGS IMPROVEMENT DISTRICT
401 - WATER & SEWER FUND
BALANCE SHEET
AS OF: 01/31/20

	2020
Assets	
A/R Water And Sewer	1,515,510.41
A/R Water And Sewer (MEPT Sawgrass)	319.71
A/R Water And Sewer (Lucky Star Holding)	9.05
A/R Water And Sewer (Magnolia Shoppes)	122.30
A/R Connection Fees - Sewer (Lennar)	901,895.64
A/R Connection Fees-Sewer(WCI/Lennar) PB	1,140,462.80
A/R Water And Sewer (Edgewater Condo)	7,418.72
A/R-Broward Cnty Bond/Reclaimed Wtr Pipe	178,975.00
Due From (To) 001/401 (General Fund)	1,666,414.07-
Due From (To) 003/401 (Parkland Isles)	242,639.86-
Due From (To) 004/401 (HB Mitigation)	129,517.09-
Due From (To) 213/401 (Wtr Mngmt 2014A1)	66.68
Due From (To) 214/401 (Wtr Mngmt 2014A2)	66.66
Due From (To) 215/401 (Wtr Mngmt 2014B1)	66.68
Due From (To) 216/401 (Wtr Mngmt 2014B1)	66.66
Due From (To) 217/401 (Wtr Mngmt 2014)	66.66
Due From (To) 219/401 (PG&CC 2016)	20,000.00
Due From (To) 318/401 (PGCC R&R 2016)	6,100.00
Due From (To) 220/401 (HB N Bank United)	1,000,000.00
Due From (To) 221/401 (Wtr Mgmt 2017)	700.00
Due From (To) 324/401 (Prklnd Bay Bonds)	2,368.50
Due From (To) 222/401 (Area C 2017)	700.00
Deferred Charges - FRS GASB 68	1,786,964.00
Total	4,523,308.45
Cash	
Cash-Suntrust AP 8940	22,996,164.46
Cash-Suntrust Escrow 8546 (Advertise)	400.00
Cash-Suntrust Escrow 8553 (Prof Fees)	1,000.00
Petty Cash	10,300.26
Petty Cash (Gift Cards)	2,150.00
Total Cash	23,010,014.72
Investments	
Investments-Interest 2011 USB 26000	501,221.46
Investments-Prin 2011 USB 26001	923,977.84
Investmments-Rate Stabil 2011 USB 26004	368,512.15
Invest-Ds Reserve 2011 USB 26008	1,805,388.41
Invest-Renew & Replace..2011 USB 26003	1,968,436.15
Total Investments	5,567,536.01
State Board	
Invest - SBA Fund A 231161	290,766.53
Total State Board	290,766.53
Capital Assets Not Being Depreciated	
Land	181,585.02
Easements	82,785.00
CIP-Wiles Road Utility Relocation	14,567.00
Total Capital Assets Not Being Depreciated	278,937.02
Prepaid Expenses	

	2020
Prepaid Expenses	58,710.60
Cash Bond-Brow Co/Lox Rd WM/Reuse Plan	60,700.00
Cash Bond-Brow Co/PBCWU Interconnect	48,777.00
Total Prepaid Expenses	168,187.60
Capital Assets Being Depreciated	
Equipment And Furniture	9,561,493.84
Buildings	5,353,537.83
Improvements Other than Buildings	629,699.00
Infrastructure	128,348,371.89
A/D-Equip And Furniture	2,085,708.32-
A/D-Buildings	437,620.47-
A/D-Improvements Other Than Buildings	156,681.57-
Ad-Infrastructure	41,904,556.68-
Total Capital Assets Being Depreciated	99,308,535.52
CIP Projects Funded From Connection Fees	
CIP-Elect Room/VFD (ADS WA7 RFQ 2011-03)	676,400.00
CIP-RFP 2016-09 Deep Well (ConnFee)	3,902,582.70
CIP-Security Guard House (Atlantic) CF	192,415.00
CIP-Sabre Monopalm Tower (VDG)	182,320.00
CIP-WA 234/CH2M Hill/RO Well Eval Design	422,117.36
CIP-Biscayne Aquifer Well (Task 0618-1)	800,000.00
CIP-New Floridian Well (Task 0119-2)	2,679,649.21
CIP-Install Pipes/Equip RO (Task 0219-2)	850,000.00
CIP-NSID L.S. Rehabs (Atlantic Conc) C.F	284,000.00
CIP-Wells Nos. 3, 4, 8 & 9 (Fla Design)	143,000.00
CIP-Misc Projects/WA #10 (ADS Engineer)	65,018.00
Total CIP Projects Funded From Connection Fees	10,197,502.27
Total Assets	143,344,788.12
Liabilities & Fund Balance	
Net Pension Liability	3,453,122.00
Deferred Inflows Related To Pension	240,861.00
Accounts Payable	556,756.89
Accrued Expenses - Pension	25,968.63
Project Bid Bonds	162,500.00
Retaiange Payable-Deep Inject Well	162,493.25
Retainage Payable-Guard House (Atlantic)	8,320.75
Retainage Payable-Wells Nos. 3,4,8 & 9	14,300.00
Due to Developer-Standard Pacific 12&20	23,898.00
Due to Developer-Lennar Corp 10&20	870.00
Due to (from) Connections Toll Brothers	261,989.00
Utility Tax Payable	40,257.69
Utility Tax Payable (MEPT Sawgrass Ctr)	115.14
Utility Tax Payable (Magnolia Shoppes)	97.86
Utility Tax Payable (Edgewater Condo)	914.46
Compensated Absenses-Current	13,359.01
Compensated Absenses-Long-Term	120,231.01
ACC Princ Payable - 2011	818,333.32
FRS Payable - Employee 3%	8,190.13
Opeb Payable	654,507.00
Utility Deposits	900,170.97

NORTH SPRINGS IMPROVEMENT DISTRICT
401 - WATER & SEWER FUND
BALANCE SHEET
AS OF: 01/31/20

	2020
Customer Deposits Pending	33,450.95
Customer Refunds Due	7,013.84
Accr Int Payable-2011	404,395.76
Rev Bond Payable-2011	35,305,000.00
Total Liabilities	43,217,116.66
Reserves - Renewal & Replacement	1,002,923.33
Fund Balance - Unreserved	98,328,517.71
Total	99,331,441.04
Revenue	5,622,211.50
Less Expenses	4,825,981.08
Net	796,230.42
Total Fund Balance	100,127,671.46
Total Liabilities & Fund Balance	143,344,788.12