



**PAL-MAR
WATER CONTROL DISTRICT**

**REGULAR BOARD MEETING
SEPTEMBER 7, 2017
10:00 A.M.**

**Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410**

**www.palmarwcd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile**

AGENDA
PAL MAR WATER CONTROL DISTRICT
Old Jupiter Town Hall
1000 Town Hall Avenue
Jupiter, FL 33458
REGULAR BOARD MEETING
September 7, 2017
10:00 a.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Approval of Minutes
 - 1. July 13, 2017 Reconvened Regular Board Meeting.....Page 2
- F. Status Reports
 - 1. Legal – Status Report.....Page 7
 - 2. Engineer – Status Report.....Page 9
 - 3. Field Maintenance Report
 - 4. District Manager Report
- G. Old Business
- H. New Business
 - 1. Consider Resolution No. 2017-04 – Adopting a Fiscal Year 2017/2018 Meeting Schedule.....Page 10
 - 2. Consider Resolution No. 2017-05 – Adopting a Budget & Non-Ad Valorem Assessment Roll...Page 12
- I. Administrative Matters
 - 1. Financial Report.....Page 18
 - 2. Consider Invoices.....Page 19
- J. Comments from the Public for Items Not on the Agenda
- K. Board Member Comments
- L. Adjourn

The Palm Beach Post

Palm Beach Daily News



PAL MAR WATER CONTROL DISTRICT FISCAL YEAR 2016/2017 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Pal Mar Water Control District will hold Regular Meetings at 10:00 a.m. in the Old Jupiter Town Hall, 1000 Town Hall Avenue, Jupiter, Florida 33458, (unless otherwise noted) on the following dates:

November 3, 2016
February 2, 2017
April 6, 2017
June 1, 2017
August 3, 2017
September 7, 2017

The June 1, 2017, Regular Meeting will take place at 10:00 a.m. in the Martin County Commission Chambers, Administrative Center, located at 2401 SE Monterey Road, Stuart, Florida 34996 and will also include the Landowners' Meeting.

The purpose of the meetings is to conduct any all business coming before the Board. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at (561) 630-4922 and/or toll free 1-877-737-4922.

From time to time one or more Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Meetings may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll-free 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

PAL MAR WATER CONTROL DISTRICT
www.palmarwcd.org

PUB: The Palm Beach Post
10-24/2016 #664217

PAL MAR WATER CONTROL DISTRICT PROOF OF PUBLICATION STATE OF FLORIDA COUNTY OF PALM BEACH Before the undersigned authority personally appeared Tiffani Everett, who on oath says that she is Call Center Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published at West Palm Beach in Palm Beach County, Florida; that the attached copy of advertising for a Notice was published in said newspaper on First date of Publication 10/24/2016 and last date of Publication 10/24/2016 Affiant further says that the said The Post is a newspaper published at West Palm Beach, in said Palm Beach County, Florida, and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she/he has neither paid nor promised any person, firm or corporation any discount rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. Also published in Martin and St. Lucie Counties. Meeting Notice Ad ID: 1297824 Ad Cost: 254.56

Signed _____
NADIA VAREDES, Notary Public
In and for the State of Ohio
My Commission Expires Sept. 2, 2019
Sworn to and subscribed before me on 10/26/2016.
Who is personally known to me.

PAL MAR WATER CONTROL DISTRICT
RECONVENED BOARD MEETING
JULY 13, 2017

A. CALL TO ORDER

District Manager Michael McElligott called the July 13, 2017, Reconvened Board Meeting of the Pal Mar Water Control District to order at 10:03 a.m. at the Old Jupiter Town Hall, 1000 Town Hall Avenue, Jupiter, Florida 33458.

B. PROOF OF PUBLICATION

Mr. McElligott offered Proof of Publication which showed that notice of the Regular Board Meeting had been published in *The Palm Beach Post* and in *The Stuart News* on October 24, 2016, as part of the District's Fiscal Year 2016/2017 Meeting Schedule, as legally required.

C. ESTABLISH QUORUM

A quorum was established with the following attendees:

Commissioner Hal Valeche	Present
Commissioner Sarah Heard	Present
H. Gearl Gore	Absent
Bob Berman	Present
Kathryn LaMartina	Absent

Also in attendance were staff members:

District Manager Michael McElligott	Special District Services, Inc
General Counsel Mary Viator	Caldwell & Pacetti, P.A
District Engineer Alan Hall	Higgins Engineering
Field Maintenance Supervisor T.J. Mansell	Mansell Land Services
Betsy Burden	Caldwell & Pacetti, P.A
Carla Segura	Martin County
Mandee Johns	Martin County
Lew Lolmaugh	

D. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

E. APPROVAL OF MINUTES

1. June 1, 2017, Regular Board Meeting

PAL MAR WATER CONTROL DISTRICT
RECONVENED BOARD MEETING
JULY 13, 2017

The June 1, 2017, Regular Board Meeting minutes were approved, as presented, on a **motion** made by Commissioner Heard, seconded by Mr. Berman and the **motion** carried unanimously.

F. STATUS REPORTS

1. Legal – Status Report

Mary Viator stated that she had nothing to address other than items that will be brought up as separate agenda items later in the meeting.

2. Engineer – Status Report

Alan Hall had nothing new to report.

3. Field Maintenance Report

T.J. Mansell reported that it is very wet and hot. Nothing else to report.

4. District Manager Report

Mr. McElligott reported that the District had collected most of the outstanding current year assessments since the last meeting. He also reported that the assessments that had not been paid by South Florida Water Management District (SFWMD) were paid by Martin County.

G. OLD BUSINESS

There were no Old Business items to come before the Board.

H. NEW BUSINESS

1. Consider Resolution No. 2017-02 – Compelling SFWMD to Pay the Non-Ad Valorem Assessments on Property Owned within the District

RESOLUTION NO. 2017-02

RESOLUTION OF THE BOARD OF SUPERVISORS OF PAL-MAR WATER CONTROL DISTRICT (“DISTRICT”) IN ACCORDANCE WITH THE “FLORIDA GOVERNMENTAL CONFLICT RESOLUTION ACT,” CHAPTER 164, FLORIDA STATUTES, PROVIDING SOUTH FLORIDA WATER MANAGEMENT DISTRICT (“SFWMD”), WITH NOTICE OF THE DISTRICT’S INTENT TO FILE SUIT TO COMPEL SFWMD TO PAY THE NON-AD VALOREM ASSESSMENTS

PAL MAR WATER CONTROL DISTRICT
RECONVENED BOARD MEETING
JULY 13, 2017

ON PROPERTY OWNED BY SFWMD WITHIN THE JURISDICTIONAL BOUNDARIES OF THE DISTRICT WHICH ARE DUE AND OWING THE DISTRICT; DIRECTING THE DISTRICT MANAGER TO PREPARE A LETTER TO SFWMD IN COMPLIANCE WITH THE PROVISIONS OF THE FLORIDA GOVERNMENTAL CONFLICT RESOLUTION ACT; DIRECTING THE DISTRICT MANAGER TO SEND THE LETTER TOGETHER WITH A CERTIFIED COPY OF THIS RESOLUTION TO THE EXECUTIVE DIRECTOR OF SFWMD AND OTHERS WITHIN FIVE DAYS AFTER THE PASSAGE OF THIS RESOLUTION, AND PROVIDING AN EFFECTIVE DATE.

Mary Viator explained that this Chapter 164 option before the Board is to begin a process to compel SFWMD to pay their assessments. Mrs. Viator explained that this resolution would start the process, as it is spelled out in statute where the governments would start conflict resolution by first trying to meet to try to resolve the conflict themselves, before elevating it to a higher authority. Mrs. Viator explained that since the District had received the monies owed by SFWMD from Martin County, the Board could start the process, as presented, or they could try to have staff work with SFWMD more informally and defer beginning the 164 process to a later date.

Commissioner Heard explained that Martin County paid the SFWMD assessments to protect its interest in certain projects, such as BMAP projects, related to the lands in the several 298 districts in Martin County.

Mrs. Viator informed the Board that the Hobe St.-Lucie Conservancy District did start this process, but explained that Hobe St.-Lucie is in a different financial situation with much fewer reserves on hand than Pal-Mar.

Mr. Berman asked if Commissioner Heard knew if Martin County paid the SFWMD assessments before the tax certificate bidding process or if Martin County bought the actual tax certificate. Carla Segura with Martin County and in the audience explained that on the properties where Martin County was a part owner with SFWMD that they paid those assessments before the tax certificates could be sold. On all the other properties, Martin County purchased the tax certificates through the certificate sales process.

After some further discussion the Board decided to defer this item to an undetermined later date in order to gather more information as to Martin County's intentions going forward.

PAL MAR WATER CONTROL DISTRICT
RECONVENED BOARD MEETING
JULY 13, 2017

**2. Consider Resolution No. 2017-03 – Adopting a Fiscal Year 2017/2018
Proposed Annual Budget**

RESOLUTION NO. 2017-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
PAL-MAR WATER CONTROL DISTRICT APPROVING A
PROPOSED BUDGET FOR FISCAL YEAR 2017/2018.**

Mr. McElligott presented 2 versions of the budget. Scenario 1 assumes we will continue to receive assessment revenue as we have in previous years and either SFWMD will pay or Martin County will continue to pay those tax certificates and the assessment rate will stay the same. Scenario 2 assumes we will not collect any of the SFWMD money and increases the assessment to make up for it. Mr. McElligott explained that these 2 scenarios are the best case and worst case scenarios and the Board has the option to go either way or somewhere in the middle.

Mr. McElligott and Mrs. Viator explained that this budget will set the TRIM rates, but that the Board has the option to lower those rates at a future date before the final rates go to the County. Mrs. Viator explained that Pal-Mar, as a 298 district, is not required to hold a public hearing for the final budget, but that the Board can lower the rate with an updated budget at either its August or September meeting.

Mr. Berman asked if we could approve a rate not presented today, say \$10.00. Mr. McElligott explained that they could. He indicated that the Board can approve the budget, as amended, to a rate different than either of the 2 explicit scenarios presented.

After a brief discussion, Mr. Berman made a **motion** to approve an amended budget that achieves a \$10.00 per acre assessment, seconded by Commissioner Heard and the **motion** carried unanimously

I. ADMINISTRATIVE MATTERS

1. Financial Report

Mr. McElligott presented the financial report from the meeting book noting that it had already been discussed somewhat during the budget discussion. There was no action required.

2. Consider Invoices

The invoices were approved, as presented, on a **motion** made by Commissioner Heard, seconded by Mr. Berman and the **motion** carried unanimously.

PAL MAR WATER CONTROL DISTRICT
RECONVENED BOARD MEETING
JULY 13, 2017

J. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public.

K. BOARD MEMBER COMMENTS

Mr. Berman asked for a little more clarification on the Mandamus process. Mrs. Viator gave a brief overview of the process.

Commissioner Valeche commented that he would not be available for the August meeting. The Board decided to cancel the August meeting and agreed to hold the September meeting.

Commissioner Heard commented that she had contact with Marge Ketter and that Marge gave her regrets for missing today's meeting.

L. ADJOURNMENT

A **motion** was made by Commissioner Heard to adjourn the Reconvened Board Meeting at 10:44 a.m., seconded by Mr. Berman and the **motion** passed unanimously.

Secretary/Assistant Secretary

Chair/Vice-Chair

**CALDWELL PACETTI
EDWARDS SCHOECH & VIATOR LLP**

ATTORNEYS AT LAW

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Legal Status Report

TO: Board of Supervisors
Pal-Mar Water Control District

FROM: Caldwell Pacetti Edwards Schoech & Viator

DATE: August 25, 2017

RE: Legal Status Report for the September 7, 2017 Board of Supervisors' Meeting

The following is a summary of the work in progress and status thereof for the Pal-Mar Water Control District:

- (1) Coordinated with the District re: Administrative Issues
- (2) Non-Ad Valorem Assessments and Budget Coordination
- (3) Follow up from Annual Landowner Meeting
- (4) SFWMD Budget Issues
 - (a) Coordinated, Researched and Followed Up regarding SFWMD Budget Issues
 - (b) Prepared Response regarding SFWMD's Non-payment of Non-Ad Valorem Assessments
 - (c) Follow up Coordination regarding collection of SFWMD's Non Ad Valorem Assessments
 - (d) Coordinated with Martin County regarding Tax Certificates

- Page 2

- (e) Prepared Potential Chapter 164 Proceedings/Intergovernmental Conflict Resolution
 - (f) Coordination regarding potential Mandamus Proceedings
- (5) Supervisor Financial Disclosure Notification

**ENGINEER – STATUS REPORT
REPORT OPERATIONS**

**TO BE DISTRIBUTED
UNDER SEPARATE COVER**

RESOLUTION NO. 2017-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PAL-MAR WATER CONTROL DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2017/2018 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the Pal-Mar Water Control District ("District") to establish a regular meeting schedule for fiscal year 2017/2018; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2017/2018 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PAL-MAR WATER CONTROL DISTRICT, MARTIN COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2017/2018 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 7th day of September, 2017.

ATTEST:

**PAL-MAR
WATER CONTROL DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**PAL MAR WATER CONTROL DISTRICT
FISCAL YEAR 2017/2018 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Pal Mar Water Control District will hold Regular Meetings at 10:00 a.m. in the Old Jupiter Town Hall, 1000 Town Hall Avenue, Jupiter, Florida 33458, (unless otherwise noted) on the following dates:

**November 2, 2017 – 1st Thursday
February 1, 2018 – 1st Thursday
April 5, 2018 – 1st Thursday
June 7, 2018 - 1st Thursday
August 2, 2018 – 1st Thursday
September 6, 2018 – 1st Thursday**

The June 7, 2018, Regular Meeting will take place at 10:00 a.m. in the Martin County Commission Chambers, Administrative Center, located at 2401 SE Monterey Road, Stuart, Florida 34996 and will also include the Landowners' Meeting.

The purpose of the meetings is to conduct any all business coming before the Board. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at (561) 630-4922 and/or toll free 1-877-737-4922.

From time to time one or more Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Meetings may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll-free 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

PAL MAR WATER CONTROL DISTRICT

www.palmarwcd.org

PUBLISH: PALM BEACH POST & STUART NEWS 10/19/17

RESOLUTION 2017-05

RESOLUTION OF THE BOARD OF SUPERVISORS OF PAL-MAR WATER CONTROL DISTRICT ADOPTING THE DISTRICT BUDGET AND NON-AD VALOREM ASSESSMENT ROLL AS PROVIDED HEREIN; AUTHORIZING THE LEVYING OF THE NON-AD VALOREM ASSESSMENTS FOR THE DISTRICT AND APPOINTING AN AUTHORIZED REPRESENTATIVE OF THE DISTRICT FOR CERTIFICATION OF THE DISTRICT'S NON-AD VALOREM ASSESSMENT ROLL.

WHEREAS, the Board of Supervisors of Pal-Mar Water Control District shall consider and adopt an annual budget for the District; and

WHEREAS, the Board of Supervisors, in accordance with the District's budget, shall levy non-ad valorem assessments upon designated lands lying within the jurisdictional boundaries of the District; and

WHEREAS, the Board of Supervisors of the District is required to adopt a Non-Ad Valorem Assessment Roll; and

WHEREAS, the Board of Supervisors of the District and/or its Chairman are authorized to designate an authorized representative of the District to certify the District's Non-Ad Valorem Assessment Roll to the Tax Collectors of Palm Beach County and Martin County, Florida.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Pal-Mar Water Control District as follows:

1. The proposed budget attached hereto is hereby made a part hereof and adopted as the budget for the District's Fiscal Year 2017-2018 except as said budget may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

2. The District's non-ad valorem special assessments shall be levied in accordance with the hereinabove adopted budget, except as said levy may be otherwise modified or adjusted in accordance with the laws of the State of Florida.

3. The District's Non-Ad Valorem Assessment Roll is hereby adopted, except as said Non-Ad Valorem Assessment Roll may be otherwise modified or adjusted in accordance

with the laws of the State of Florida.

4. The District's Non-Ad Valorem Assessment Roll as adopted is to be continued to be collected from year to year until discontinued.

5. The President of the Pal-Mar Water Control District, or his/her designee, which is the Secretary of the District, is hereby designated and authorized to certify the 2017-2018 Pal-Mar Water Control District's Non-Ad Valorem Assessment Roll to the Tax Collectors of Palm Beach County and Martin County, Florida.

This Resolution passed and adopted this 7th day of September, 2017.

PAL-MAR WATER CONTROL DISTRICT

By: _____
President

(DISTRICT SEAL)

ATTEST:

By: _____
Secretary

Pal Mar
Water Control District

**Final Budget For
Fiscal Year 2017/2018
October 1, 2017 - September 30, 2018**

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- I FINAL BUDGET
- II DETAILED FINAL BUDGET

FINAL BUDGET
PAL MAR WATER CONTROL DISTRICT
FISCAL YEAR 2017/2018
OCTOBER 1, 2017 - SEPTEMBER 30, 2018

	FISCAL YEAR 2017/2018 ANNUAL BUDGET	
REVENUES		
O & M Assessments		213,830
Other Income		0
Interest Income		420
TOTAL REVENUES	\$	214,250
EXPENDITURES		
ADMINISTRATIVE EXPENDITURES		
Supervisor Fees		1,200
Payroll Taxes (Admin)		100
Engineering		17,000
Management		24,000
Legal		27,000
Assessment Roll		5,000
Audit Fees		5,200
Insurance		6,350
Legal Advertising		1,800
Miscellaneous		3,000
Postage		2,300
Office Supplies		2,500
Website Management		1,500
Dues & Subscriptions		175
Contingency		27,545
TOTAL ADMINISTRATIVE EXPENDITURES	\$	124,670
SECURITY/MAINTENANCE EXPENDITURES		
Contract Labor - Security & Maintenance		28,000
Maintenance Contingency		10,750
Repairs & Maintenance		15,000
Mowing		23,000
TOTAL SECURITY/MAINTENANCE EXPENDITURES	\$	76,750
TOTAL EXPENDITURES	\$	201,420
EXCESS/ (SHORTFALL)	\$	12,830
County Appraiser & Tax Collector Fee		(4,277)
Discounts For Early Payments		(8,553)
NET EXCESS/ (SHORTFALL)	\$	-

**Note: Projected Cashflow (Including State Board Of Administration Investment Fund)
As Of 9-30-17 is \$180,000.**

FY 2017/2018 Projected Assessment Rate is \$10.00 Per Acre (\$8.63 Per Acre In 2016/2017).

DETAILED FINAL BUDGET
PAL MAR WATER CONTROL DISTRICT
FISCAL YEAR 2017/2018
OCTOBER 1, 2017 - SEPTEMBER 30, 2018

	FISCAL YEAR 2015/2016 ACTUAL	FISCAL YEAR 2016/2017 BUDGET	FISCAL YEAR 2017/2018 BUDGET	COMMENTS
REVENUES				
O & M Assessments	176,379	184,527	213,830	Expenditures Less Interest/.94
Other Income	0	0	0	
Interest Income	871	420	420	Projected At \$35 Per Month
TOTAL REVENUES	177,250	\$ 184,947	\$ 214,250	
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES				
Supervisor Fees	850	1,200	1,200	No Change From 2016/2017 Budget
Payroll Taxes (Admin)	65	100	100	Projected At 8% Of Supervisor Fees
Engineering	15,439	20,000	17,000	\$3,000 Decrease From 2016/2017 Budget
Management	24,000	24,000	24,000	No Change From 2016/2017 Budget
Legal	37,789	25,000	27,000	\$2,000 Increase From 2016/2017 Budget
Assessment Roll	5,000	5,000	5,000	Assessment Roll Preparation
Audit Fees	5,000	5,100	5,200	\$100 Increase From 2016/2017 Budget
Insurance	5,665	6,250	6,350	Insurance Company Estimate
Legal Advertising	1,327	2,000	1,800	\$200 Decrease From 2016/2017 Budget
Miscellaneous	1,298	2,000	3,000	\$1,000 Increase From 2016/2017 Budget
Postage	2,183	2,300	2,300	No Change From 2016/2017 Budget
Office Supplies	1,713	2,500	2,500	No Change From 2016/2017 Budget
Website Management	1,500	1,500	1,500	Website Management
Dues & Subscriptions	175	175	175	No Change From 2016/2017 Budget
Contingency	0	0	27,545	Contingency
TOTAL ADMINISTRATIVE EXPENDITURES	102,004	\$ 97,125	\$ 124,670	
SECURITY/MAINTENANCE EXPENDITURES				
Contract Labor - Security & Maintenance	28,000	28,000	28,000	\$2,333.33 Per Month
Maintenance Contingency	0	10,750	10,750	No Change From 2016/2017 Budget
Repairs & Maintenance	25	15,000	15,000	No Change From 2016/2017 Budget
Mowing	23,000	23,000	23,000	No Change From 2016/2017 Budget
TOTAL SECURITY/MAINTENANCE EXPENDITURES	51,025	\$ 76,750	\$ 76,750	
TOTAL EXPENDITURES	153,029	\$ 173,875	\$ 201,420	
EXCESS/ (SHORTFALL)	24,221	\$ 11,072	\$ 12,830	
County Appraiser & Tax Collector Fee	(2,600)	(3,691)	(4,277)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(4,925)	(7,381)	(8,553)	Four Percent Of Total Assessment Roll
NET EXCESS/ (SHORTFALL)	\$ 16,696	\$ -	\$ -	

**Note: Projected Cashflow (Including State Board Of Administration Investment Fund)
As Of 9-30-17 is \$180,000.**

FY 2017/2018 Projected Assessment Rate is \$10.00 Per Acre (\$8.63 Per Acre In 2016/2017).

Pal Mar Water Control District
Budget vs. Actual
October 2016 through August 2017

	<u>Oct '16 - Aug 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
363.100 · O & M Assessments	148,751.60	184,527.00	-35,775.40	80.61%
363.830 · Assessment Fees	-3,292.40	-3,691.00	398.60	89.2%
363.831 · Assessment Discounts	-1,116.97	-7,381.00	6,264.03	15.13%
369.401 · Interest Income	1,183.82	420.00	763.82	281.86%
Total Income	<u>145,526.05</u>	<u>173,875.00</u>	<u>-28,348.95</u>	<u>83.7%</u>
Expense				
511.122 · Payroll Taxes (Admin)	30.61	100.00	-69.39	30.61%
511.131 · Supervisors Fees	400.00	1,200.00	-800.00	33.33%
511.310 · Engineering	8,474.89	20,000.00	-11,525.11	42.37%
511.311 · Management Fees	22,000.00	24,000.00	-2,000.00	91.67%
511.315 · Legal Fees	22,529.33	25,000.00	-2,470.67	90.12%
511.318 · Assessment/Tax Roll	0.00	5,000.00	-5,000.00	0.0%
511.320 · Audit Fees	5,100.00	5,100.00	0.00	100.0%
511.450 · Insurance	5,778.00	6,250.00	-472.00	92.45%
511.480 · Legal Advertisements	1,223.39	2,000.00	-776.61	61.17%
511.512 · Miscellaneous	1,301.54	2,000.00	-698.46	65.08%
511.513 · Postage and Delivery	2,270.30	2,300.00	-29.70	98.71%
511.514 · Office Supplies	1,195.85	2,500.00	-1,304.15	47.83%
511.515 · Website Management Fee	1,375.00	1,500.00	-125.00	91.67%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
512.201 · Contract Labor - Maint/Security	25,666.63	28,000.00	-2,333.37	91.67%
512.305 · Contingencies	0.00	10,750.00	-10,750.00	0.0%
512.308 · Repairs & Maintenance	0.00	15,000.00	-15,000.00	0.0%
512.464 · Mowing	23,000.00	23,000.00	0.00	100.0%
Total Expense	<u>120,520.54</u>	<u>173,875.00</u>	<u>-53,354.46</u>	<u>69.31%</u>
Net Income	25,005.51	0.00	25,005.51	100.0%

Bank Balance As Of 8/31/17	\$ 102,597.67
Investment Acct Balance As Of 8/31/17	\$ 117,744.78
Accounts Payable As Of 8/31/17	\$ 2,296.52
Total Fund Balance As Of 8/31/17	\$ 218,045.93

Pal Mar Water Control District
Custom Transaction Detail Report
July 1 through September 1, 2017

	Type	Date	Num	Name	Memo	Paid	Due
Legal Fees Caldwell Pacetti Edwards Schoech & Viator							
	Check	07/24/2017	1536	Caldwell Pacetti Edwards Schoech & Viator	Legal fees from 05.30.2017 to 06.14.2017 Invoice 125519	8,966.34	
	Check	09/01/2017	1541	Caldwell Pacetti Edwards Schoech & Viator	Legal fees from 06.14.2017 to 08.21.2017 Invoice 125660	4,165.88	
Total Caldwell Pacetti Edwards Schoech & Viator						<u>13,132.22</u>	<u>0.00</u>
Advertising Fees Cox Media Group							
	Check	07/24/2017	1537	Cox Media Group	Board Mtg Invoice 100171226-07032017	182.32	
Total Cox Media Group						<u>182.32</u>	<u>0.00</u>
Engineering Fees Higgins Engineering, Inc.							
	Check	08/15/2017	1540	Higgins Engineering, Inc.	Job No. 08-20 Invoice 1227 June 16, 2017 - July 15,2017	899.00	
Total Higgins Engineering, Inc.						<u>899.00</u>	<u>0.00</u>
Landscape fees Mansell Land Mgt, LLC (monthly)							
	Check	08/01/2017	1538	Mansell Land Mgt, LLC (monthly)	Monthly Maintenance for AUGUST 2017	2,333.33	
	Check	09/01/2017	1542	Mansell Land Mgt, LLC (monthly)	Monthly Maintenance for SEPT 2017	2,333.33	
Total Mansell Land Mgt, LLC (monthly)						<u>4,666.66</u>	<u>0.00</u>
Management Fees Special District Services, Inc.							
	Check	08/01/2017	1539	Special District Services, Inc.	Invoice 2017-1546 for July 2017	2,261.40	
	Check	09/01/2017	1543	Special District Services, Inc.	Invoice 2017-1837 for August 2017	2,296.52	
Total Special District Services, Inc.						<u>4,557.92</u>	<u>0.00</u>
TOTAL						<u><u>23,438.12</u></u>	<u><u>0.00</u></u>