

ST. LUCIE WEST SERVICES DISTRICT



**BOARD OF SUPERVISORS'
REGULAR BOARD MEETING
JUNE 7, 2016
9:00 A.M.**

AGENDA
ST. LUCIE WEST SERVICES DISTRICT
BOARD OF SUPERVISORS'
WORKSHOP & REGULAR BOARD MEETING
June 6, 2016 & June 7, 2016
9:00 a.m.
450 SW Utility Drive
Port St. Lucie, Florida 34986

A. Call to Order

B. Pledge of Allegiance

C. Roll Call

D. Approval of Minutes

1. May 2, 2016 Workshop Minutes
2. May 3, 2016 Regular Board Meeting Minutes

E. Public Comment

F. District Attorney

DA 1 – Consider Approval of Fourth Amendment to Purchase and Sale Agreement

DA 2 – Consider Approval of Corrective Quit Claim Deed

DA 3 – Consider Approval of Partial Release of Water Management Easement

G. District Engineer

DE 1 – Consider Approval of Work Authorization No 4A-81-1605-SU between SLWSD and ALN Holdings, LLC

DE 2 – Consider Approval of Work Authorization No 4A-82-1605-R between SLWSD and Scott VanDuzer as Current Owner of Lot 5, Block 23, SLW Plat No. 104, Lake Charles Phase 3A as Recorded in Plat Book, 37, Page 28, St Lucie County Public Records

H. District Manager

Action Items

DM 1 – Consider Approval of the Renewal Contract, W1000 Amendment 1, between the Florida Department of Corrections and St. Lucie West Services District to Provide use of Inmate Labor in Work Programs

DM 2 – Consider Approval of Change Order for Basin 4E-2015 Stormwater Storage Project Proposal No. 15-003

DM 3 – 2015 Financial Report

DM 4 – Consider Resolution No. 2016-02 – Adopting a Fiscal Year 2016/2017 Proposed Annual Budget and Setting a Public Hearing Date

DM 5 – Other Items/Updates

I. Consent Agenda

CA 1 – Monthly Report on Public Works Department

CA 2 – Monthly Report on Utilities Operations

CA 3 – Monthly Report on Capital Improvement Projects

CA 4 – Monthly Report on Billing and Customer Service

CA 5 – Financial Statements for April, 2016

CA 6 – Consider Approval to Transfer Funds for the R&R and WCF Account Requisitions

CA 7 – Surplus Items

J. Supervisors' Requests

K. Adjournment

St. Lucie West Services District
Workshop Minutes
May 2, 2016, at 9:00 a.m.
450 SW Utility Drive
Port St. Lucie, Florida 34986

(Please note: This is not verbatim. A CD recording of the Workshop is available on file.)

Board Members Present

Vincent D'Amico, Chairman
Gregg Ney, Vice Chairman
Wayne Smith, Secretary
Charles Altwein, Supervisor
Everett Child, Supervisor

Staff Present

Dennis Pickle, District Manager, St. Lucie West Services District ("SLWSD")
Maddie Maldonado, Office Manager, SLWSD
Josh Miller, Chief Wastewater Plant Operator, SLWSD
Jason Pierman, District Treasurer, Special District Services, Inc. ("SDS")

Guests Present (Sign-In Sheet Attached)

A. Call to Order

Chairman D'Amico called the Workshop to order at 9:00 a.m.

B. Pledge of Allegiance

C. Roll Call

It was noted that all 5 Supervisors were present.

D. Approval of Minutes

- 1. April 4, 2016, Workshop**
- 2. April 5, 2016, Regular Board Meeting**

The minutes were presented and the Board was asked if they had any revisions and/or corrections.

Chairman D'Amico requested that Roll Call be noted on the first page of the Workshop minutes. Chairman D'Amico also indicated that an incorrect figure appeared on Page 3 of the Workshop minutes and also appeared on Page 4 of the Regular Board Meeting minutes. The figure appears as \$42,220.15 when it should read \$40,220.15. Supervisor Altwein asked if the materials indicated in the proposal

under this item were to be installed, to which Mr. Pickle indicated that the installation was a separate item.

Supervisor Altwein then referred to Resolution No. 2016-01, the resolution which approved the sale of real property to Ross Realty Investments, and indicated that it was his understanding that the agreement stated that the lift station would be moved only if the City required it; he questioned the language in the contract. Mr. Pickle indicated that the County would be one indicator regarding the moving of the lift station. Another indicator would be the developer requesting that it be moved for site development; but not just for aesthetics. Supervisor Altwein found the language wherein the provision states that the District would move the lift station only if applicable to this sale. After the sale, there was no language indicating that the District was required to do anything to fund the moving of the lift station.

There was no further discussion regarding the minutes.

E. Public Comment

There was no public comment at this time.

F. District Attorney

DA 1 – Consider Approval of Second and Third Amendments to Purchase and Sale Agreement

Mr. Pickle presented the item indicating that the purchaser is requesting the additional amendments. He noted that the Second Amendment had already been executed and he was seeking ratification of the action. Mr. Pickle stated that the Third Amendment extends the purchase date deadline to July 11, 2016, due to delays with the City. Vice Chairman Ney asked if there was any downside to granting such extension to which Mr. Pickle indicated that there was not because the developer has been working diligently. Mr. Pickle also noted that they were looking for other areas owned by the District to move the mitigated acreage of upland pine preserve. Secretary Smith confirmed that the District does not have to move any trees. Mr. Pickle also noted that it was not necessary to mitigate all 1.4 acres of preserve, as some will remain in the preserve on the Bank of America property.

There was no further discussion on the item.

G. District Engineer

DE 1 – Consider Approval of Work Authorization No. 7A-53-1604-SU between SLWSD and A Great Fence, LLC

Mr. Pickle presented the item indicating that the application requests for the construction of a one-story warehouse/office facility on Lot 14 in St. Lucie West Plat No. 133. The 1.67 acre site is located on the northwest corner of the inside loop of NW Enterprise Drive in the industrial park. Mr. Pickle indicated that the building shown on the site plan has a total of 25,320 SF with 22,294 SF designated as warehouse and 3,026 SF designated as office.

Mr. Pickle noted that the ½ inch water quality pre-treatment is being provided by 160 linear feet of exfiltration trench under the parking area and that the grades used on the paving grading and drainage plan appear to conform to the grades assumed in the South Florida Water Management District conceptual permit. Overflow from the on-site drainage system is routed through the NW Enterprise Drive roadway drainage system to the Basin 7A Lake located along I-95.

Mr. Pickle indicated that water, sewer and irrigation services for the site are being accommodated by the extension of services installed at the time NW Enterprise Drive was constructed. A Point of Service (POS) designating the split between SLWSD and landowner maintenance responsibility has been added to the plan. The proposed water meters are located outside the 10 foot utility easement adjacent to NW Enterprise Drive and as such, a condition requiring additional easement area to cover the meters is being required.

Mr. Pickle indicated that there were 4 special conditions, as follows:

- 1.) Applicant proposes to supply an additional utility easement to supplement the existing utility easement along NW Enterprise Drive covering the location of the water meters. No water service will be provided until such time as the easement is reviewed, accepted by the Board of Supervisors, and recorded in the public records of St. Lucie County, Florida.
- 2.) The exfiltration pipe to be installed on site will remain the maintenance responsibility of the applicant.
- 3.) All utility lines past the SLWSD Point of Services, with the exception of water meters, will be maintained by the property owner.
- 4.) Receipt of the \$500.00 Inspection Fee and \$1,000.00 refundable Surface Water Management Deposit will be required prior to issuance of the Work Authorization.

Chairman D'Amico asked why the \$1,000 Surface Water Management Deposit was refundable. Mr. Pickle indicated that the amount of the refund is dependent upon how much the engineer uses.

There was no further discussion regarding this matter.

H. Consent Agenda

CA 1 - Monthly Report on Public Works Department

Supervisor Altwein noted that it seemed unusual that there was no activity for the Vac-Con. Mr. Pickle indicated that the Vac-Con has been down for some time and needs to be repaired.

Secretary Smith asked why the Locates for the Storm Water Division had shot up to 383. Mr. Pickle noted that the District was re-doing the lines for AT&T being in all the

neighborhoods. He further noted that they were expecting the high rate of repairs because of AT&T hitting the lines and indicated that if they hit it when it's flagged, AT&T pays for the repair.

There was no further discussion regarding Item CA-1.

CA 2 - Monthly Report on Utilities Operations

CA 3 - Monthly Report on Capital Improvement Projects

CA 4 - Monthly Report on Billing and Customer Service

CA 5 - Financial Statements for March, 2016

CA 6 - Consider Approval to Transfer Funds for the R&R and WCF Account Requisitions

CA 7 – Surplus Items

Secretary Smith referred to the Microsoft Tablet listed under Surplus Items, asking if the cracked screen could be repaired. Mr. Pickle indicated that it could not.

There was no further discussion regarding any of the Consent Agenda items presented.

**I. District Manager
Action Items**

DM 1 - Consider Approval of Work Authorization No. SLWSD/ISI/2016-01 to Integration Services, Inc., SCADA for the Conversion and New Programming of the High Service Pump

Mr. Pickle stated that this project is to provide conversion of all existing High Service related SCADA system graphic and add all additional graphics screens required to support duplex and/or individual operation of both new and existing distribution equipment. Integration Services will provide all control system design, submittals, scheduling, software development, operation and maintenance manuals, with system implementation and commission services required for a complete and operational High Service Distribution control system, as per the submitted specifications. Mr. Pickle indicated that the total cost is \$93,796.00 and will be the final phase of conversion to the Ignition software.

There was no discussion regarding this item.

DM 2 – Consider Approval of Principal Dental Insurance Provider

Mr. Pickle presented the renewal of dental insurance coverage through Principal in which they are proposing a 5.89% increase. This amounts to an increase of

\$1,952.28. The annual premium, based on 58 participants, is \$35,104.56. Mr. Pickle recommended approval.

There was no discussions on the matter.

DM 3 – Other Items/Updates

Mr. Pickle noted that the September meetings were scheduled for September 2, 2016, and September 6, 2016. Due to the holiday weekend, he wants to change the dates and indicated he would bring his proposal back to the Board at the June meeting.

Before getting into the Fiscal Year 2016/2017 Budget Workshop, a short recess was taken at 9:42 a.m.

The Workshop then recessed at 9:49 a.m.

DM 4 – Fiscal Year 2016/2017 Budget Workshop

Mr. Pickle went into the Budget Workshop by stating that the graphics depicted on Page 1-2 had been slightly improved. He also indicated that the budget could be changed to a 2-year budget instead of a 5-year, for viewing purposes. Discussion ensued regarding the pros and cons of depicting a 5-year budget. Mr. Pickle recommended using a 5-year budget for R&R's because of projects.

Supervisor Altwein suggested calling the "Budget" column a "Funding Target."

Vice Chairman Ney indicated he would like to see project projections separately.

Mr. Pickle indicated that the District should see more revenue from new business and new meters in the coming year. He also indicated that there is a possibility of a rate increase in 2018, which ratios are driven by the bond indenture for utility rates.

Mr. Pickle indicated that FPL rates are expected to increase by 17% next year and by another 4% in 2018.

Vice Chairman Ney asked about transfers in and out in the Budget Summary on Page 1. Mr. Pickle explained that part of the transfer (\$446,001) goes to debt service and another \$400,000 from the City offsets the \$446,001.

Mr. Pickle highlighted the changes in the budget based on discussions held at the last Budget Workshop.

Vice Chairman Ney indicated that all references to "revenue" on Page 6 should actually be "funds."

Vice Chairman Ney referred to Page 24 of the budget, asking what makes up the line item "Other Operating Revenue." Mr. Pickle responded that it is a combination of 6 line items, including late fees, meter set fees, interest, etc.

Vice Chairman Ney asked what made up the line item "Other Contractual Services" referred to on Page 28 of the budget. Mr. Pickle indicated that it includes cleaning services, Sungard, billing, etc.

There was discussion on combining certain line items.

Mr. Pickle referred to Page 31 of the budget, indicating that the District was in good shape with the required reserves.

A discussion ensued regarding the 7-year plan meter replacement.

Secretary Smith asked where the funds from the sale of the Bank of America property would go. Mr. Pickle indicated the funds would be deposited into the General Fund to possibly offset expenses relative to the Lake Harvey project. Staff has been discussing possible options for those funds.

There was no further discussion regarding the budget.

The Budget Workshop was then closed and the regular Workshop was reconvened.

J. Supervisor Requests

Mr. Pickle then advised that customers registered for online billing would receive a separate e-mail with the water quality study. Secretary Smith suggested that every HOA Manager receive a copy of the water quality study as well.

Mr. Pickle indicated that the District can accept American Express, but that it is not being offered because of the additional cost.

Ms. Maldonado indicated that more than one third of customers are on auto-pay.

Vice Chairman Ney brought up the road paving in Country Club Estates, indicating that they were going to ask if the District can look into the issues there.

K. Adjournment

There being no further items to be addressed, the Workshop was adjourned at 11:28 a.m. There were no objections.

Workshop Minutes Signature Page

Chairman/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

St. Lucie West Services District
Regular Board Meeting Minutes
May 3, 2016, at 9:00 a.m.
450 SW Utility Drive
Port St. Lucie, Florida 34986

(Please note: This is not verbatim. A CD recording of the Regular Board Meeting is available on file.)

Board Members Present

Vincent D'Amico, Chairman
Gregg Ney, Vice Chairman
Wayne Smith, Secretary
Charles Altwein, Supervisor
Everett Child, Supervisor

Staff Present

Dennis Pickle, District Manager, St. Lucie West Services District ("SLWSD")
Bill Hayden, Public Works Director/Assistant District Manager, SLWSD
Maddie Maldonado, Office Manager, SLWSD
Lisa Beans, Administrative Assistant, SLWSD
Dan Harrell, District Counsel, Gonano & Harrell
Bob Lawson, District Engineer, ARCADIS-US, Inc.
Jason Pierman, District Treasurer, Special District Services, Inc. ("SDS")
Laura Archer, Recording Secretary, SDS

Guests Present (Sign-In Sheet Attached)

A. Call to Order

Chairman D'Amico called the Regular Board Meeting to order at 9:00 a.m.

B. Pledge of Allegiance

C. Roll Call

It was noted that all 5 Supervisors were present.

D. Approval of Minutes

- 1. April 4, 2016, Workshop**
- 2. April 5, 2016, Regular Board Meeting**

The minutes were presented for Board approval.

A **motion** was made by Secretary Smith, seconded by Supervisor Altwein approving the Workshop Minutes of April 4, 2016, as amended, and the April 5, 2016, Regular Board Meeting Minutes, as amended. Upon being put to a vote, the **motion** carried 5 to 0.

E. Public Comment

There was no public comment.

F. District Attorney

DA 1 – Consider Approval of Second and Third Amendments to Purchase and Sale Agreement

Mr. Harrell presented the item indicating that the amendments push back the closing date by approximately 58 days. He also indicated that further extensions may be forthcoming.

A **motion** was made by Supervisor Child, seconded by Vice Chairman Ney approving the Second and Third Amendments to the Purchase and Sale Agreement between Ross Realty Investments, Inc. and St. Lucie West Services District, as presented.

Under discussion, Secretary Smith asked when this pushes the closing date to and if it is expected to close within this current fiscal year. Mr. Harrell indicated that these amendments push the closing date to August 10, 2016, as the earliest date.

Discussion ensued regarding specifics of permits, communication with the City, deposits and financing. Supervisor Altwein expressed his skepticism of approving additional extensions.

Supervisor Child's **motion** was reiterated, seconded by Vice Chairman Ney ratifying the District Manager's approval of the Second Amendment to the Purchase and Sale Agreement between Ross Realty Investments, Inc. and St. Lucie West Services District, and approving and authorizing the Third Amendment to the Purchase and Sale Agreement between Ross Realty Investments, Inc. and St. Lucie West Services District, as presented. Upon being put to a vote, the **motion** carried 5 to 0.

G. District Engineer

DE 1 – Consider Approval of Work Authorization No. 7A-53-1604-SU between SLWSD and A Great Fence, LLC

Mr. Lawson presented the item, outlining the 4 special conditions, as follows:

1.) Applicant proposes to supply an additional utility easement to supplement the existing utility easement along NW Enterprise Drive covering the location of the water meters. No water service will be provided until such time as the easement is

reviewed, accepted by the Board of Supervisors, and recorded in the public records of St. Lucie County, Florida.

2.) The exfiltration pipe to be installed on site will remain the maintenance responsibility of the applicant.

3.) All utility lines past the SLWSD Point of Services, with the exception of water meters, will be maintained by the property owner.

4.) Receipt of the \$500.00 Inspection Fee and \$1,000.00 refundable Surface Water Management Deposit will be required prior to issuance of the Work Authorization.

Mr. Lawson recommended approval.

A **motion** was made by Supervisor Child, seconded by Vice Chairman Ney, approving Work Authorization No. 7A-53-1604-SU between the SLWSD and A Great Fence, LLC, with the above 4 special conditions, as presented. Upon being put to a vote, the **motion** carried 5 to 0.

Mr. Lawson advised the Board with regard to the 4E/5 Canal, which had been held up with the Army Corps of Engineers, that he had recently received a draft opinion from U.S. Fish and Wildlife and that they were awaiting the final permit. He estimated that work would be in approximately 1 to 2 weeks and that the contractor had been advised of the latest status.

Mr. Lawson indicated that the Wetland 1 monitoring equipment had almost all been installed and that it would be monitoring the wetland for a period of 15 months.

Mr. Lawson stated that he had received the final plat for the Lake Harvey Project, he is getting ready to submit it to the City and that the project was moving forward.

That concluded Mr. Lawson's updates.

H. Consent Agenda

CA 1 - Monthly Report on Public Works Department

CA 2 - Monthly Report on Utilities Operations

CA 3 - Monthly Report on Capital Improvement Projects

CA 4 - Monthly Report on Billing and Customer Service

CA 5 - Financial Statements for March, 2016

CA 6 - Consider Approval to Transfer Funds for the R&R and WCF Account Requisitions

CA 7 – Surplus Items

Consent Agenda Items CA 1 through CA 7 were presented for Board consideration.

A **motion** was made by Secretary Smith, seconded by Supervisor Altwein, approving Consent Agenda Items 1 through 7, as presented. Upon being put to a vote, the **motion** carried 5 to 0.

**I. District Manager
Action Items**

DM 1 - Consider Approval of Work Authorization No. SLWSD/ISI/2016-01 to Integration Services, Inc., SCADA for the Conversion and New Programming of the High Service Pump

Mr. Pickle presented the item, noting that it had been explained at the previous day's Workshop. He emphasized that this was the final phase of the conversion from Wonderware to Ignition and recommended approval.

A **motion** was made by Supervisor Altwein, seconded by Secretary Smith, approving Work Authorization No. SLWSD/ISI/2016-01 to Integration Services, Inc., SCADA for the conversion and new programming of the High Service Pump System in the not to exceed amount of \$93,796.00, being budgeted in the Utility R&R Fund unrestricted fund balance. Available Project Budget is \$725,866.00; This Project is \$93,796.00; leaving an Available Balance of \$632,070.00. Upon being put to a vote, the **motion** carried 5 to 0.

DM 2 – Consider Approval of Principal Dental Insurance Provider

Mr. Pickle presented the renewal from Principal for dental insurance and recommended approval. He indicated that this item was budgeted for a 10% increase, but the proposal had come in with a 5.89% increase.

A **motion** was made by Vice Chairman Ney, seconded by Supervisor Child approving the Principal renewal for the dental plan, as presented.

Under discussion, Vice Chairman Ney asked if the invoicing was on a calendar year or fiscal year. Mr. Pickle indicated that they bill from July 1st until June 30th. Mr. Pickle stated that their office had requested this timeframe in order to give more time for budgeting purposes for the coming fiscal year.

Secretary Smith asked if the period of July 1, 2016, through September 30, 2016, would show an increase in the current fiscal year for those few months because of the dates of the renewal. Mr. Pickle confirmed that Secretary Smith was correct about the increased amount for those few months.

Vice Chairman Ney's **motion** was reiterated, seconded by Supervisor Child approving the Principal renewal for the dental plan, as presented. Upon being put to a vote, the **motion** carried 5 to 0.

DM 3 – Other Items/Updates

Mr. Pickle advised the Board about a new potable water flushing device for some community cul-de-sacs and dead ends. He noted that it flushes for 20 minutes per day and that it turns over the water system in the dead lines. Mr. Pickle indicated that the City does this as well and it allows for a permanent structure and the setting of a time to flush. As first residents noted that they believed that the structure was ugly, but he has since heard that residents are now saying that the water tastes better. He indicated that the State requires the flushing of dead end lines every quarter.

Secretary Smith expressed his concern over ponding at low points and asked where the structures are located. Mr. Pickle indicated that they try to locate them near a storm drain and that the water is forced into the street and drains naturally. He assured Secretary Smith that if ponding occurs in a certain area that they will address it at that time.

Supervisor Child asked how the unit was powered to which Mr. Pickle indicated that it was battery powered. A brief discussion ensued about possibly tying it into the telemetry system, but it was noted that an entire electrical system would have to be put in.

A brief discussion ensued about approving a proposed budget and whether Mr. McElligott should attend upcoming Budget Workshops. It was decided that Mr. McElligott's presence would be best for the September Public Hearing when the rate consultant appeared before the Board.

Mr. Pickle then brought up the September meetings, reminding the Board that the meetings were currently scheduled for September 2, 2016, and September 6, 2016. He was recommending that they change those dates to September 12, 2016, and September 13, 2016, due to the holiday weekend. A consensus of the Board agreed to the change.

Supervisor Child asked about a reference in the budget to "Other" in the amount of \$85,000. He noted that you should be able to click on that figure and it shows you a breakdown of what that figure is made up of. Vice Chairman Ney indicated that a criteria should be established when a number is allowed to have its own line item and used the figure of \$21,000 for example. He encouraged everyone to think about this suggestion. Mr. Pickle indicated he would work on it and reminded the Board that the format currently being used is the same as of government agencies.

Mr. Pickle then thanked Jim Angstadt of the City of Port St. Lucie for attending today's Board Meeting.

J. Supervisor Requests

Secretary Smith acknowledged Mr. Graci in the audience, indicating that he had was recovering from recent major surgery.

Supervisor Child had no requests.

Vice Chairman Ney suggested moving DM (District Manager) items to before Consent Agenda items on the agenda. He recommended the following order: District Attorney; District Engineer; and District Manager. The Board agreed to try the new order to see if it works.

There were no further Supervisor Requests.

K. Adjournment

There being no further items to be addressed, the Regular Board Meeting was adjourned at 10:02 a.m. There were no objections.

Regular Board Meeting Minutes Signature Page

Chairman/Vice Chairman

Secretary/Assistant Secretary

Date Approved _____

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

DA 1 **Consider Approval of Fourth Amendment to Purchase and Sale Agreement**

Summary

Recommendation

Staff recommends approval of the Fourth Amendment to Purchase and Sale Agreement.

District Manager: Dennis Pickle

Budget Impact

Project Number:

Available Project Budget: \$0.00

ORG Number:

This Project: \$0.00

Available Balance: \$0.00

Board Action

Moved by:

Seconded by:

Action Taken:

Law Offices
of
GONANO & HARRELL
A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS
ATTORNEYS AND COUNSELORS AT LAW

DOUGLAS E. GONANO
Board Certified Real Estate Lawyer
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VIA ELECTRONIC TRANSMISSION ONLY

MEMORANDUM NO. 16-06

May 17, 2016

MEMORANDUM TO MEMBERS OF THE BOARD OF SUPERVISORS OF THE ST. LUCIE
WEST SERVICES DISTRICT

Re: Sale of Real Property to Ross Realty Investments, Inc., or Assigns—Fourth
Amendment to the Purchase and Sale Agreement

G&H File No. 698-001

In January, the Board of Supervisors approved and authorized execution of an agreement providing for the sale of certain surplus real property to Ross Realty Investments, Inc., or its assigns. By a Third Amendment, approved by the Board on May 3, 2016, the parties clarified the District's obligation, set forth in the original Agreement, to provide tree mitigation. By a proposed Fourth Amendment, the Purchaser asks that the District further clarify the obligation to remove the Upland Habitat designation from the involved real property to make plain that such obligation includes recording a conservation easement over new or replacement upland preserve area properties.

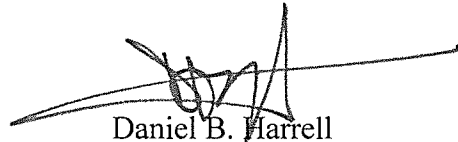
The proposed Fourth Amendment would accomplish the requested clarification by revising subsection 5(g) of the Agreement, which was added by the Third Amendment, to read as follows (the underlined language represents new text):

Purchaser's obligation to close on the acquisition of the Project shall be conditioned upon Seller taking such action as necessary to remove the Upland Preservation Area designation from the Real Property, which includes the recording of a conservation easement(s) over new or replacement upland preservation area property(ies).

The District Manager, District Engineer, and I have no objection to the requested addition because just such a conservation easement has always been the method by which we understood the District would accomplish removal of the Upland Preservation Area designation from the property to be sold in order to satisfy the tree mitigation condition in the original Agreement. Please note that the Purchaser has given notice to the District of its intention to proceed with the transaction, and has paid into escrow the additional \$75,000 deposit due upon providing such notice.

Members, Board of Supervisors
May 17, 2016
Page 2

By copy of this memorandum, I respectfully request that the District Manager place consideration of this matter on the agenda of the Board's meeting scheduled for June 7, 2016. At that time, the Board should consider whether to approve and authorize execution of a Fourth Amendment in substantially the form attached, with such changes as the Board determines appropriate. Please advise if you have any question.



Daniel B. Harrell

DBH/mm
Attachment

cc: Mr. Dennis Pickle
Mr. William K. Hayden
Mr. Robert W. Lawson, P.E.
Mr. Jason Pierman
Ms. Laura Archer

FOURTH AMENDMENT TO PURCHASE AND SALE AGREEMENT

THIS FOURTH AMENDMENT TO PURCHASE AND SALE AGREEMENT (the "Amendment"), is made effective by and between **RG SLW LLC**, a Florida limited liability company ("Purchaser") and **ST LUCIE WEST SERVICES DISTRICT**, a community development district formed in accordance with Section 190.005, Florida Statutes ("Seller") as of the 10th day of May, 2016 (the "Effective Date").

WITNESSETH:

WHEREAS, Seller and Purchaser entered into that certain Purchase and Sale Agreement, as amended and assigned (the "Agreement") effective January 19, 2016 with respect to the sale of those certain three (3) parcels of unimproved land collectively comprising of +/- 1.47 acres located at St. Lucie West Boulevard east of NW Country Club Drive, St. Lucie West, St. Lucie County, Florida, Property Tax Parcel Identification #s 3325-701-0003-000-0 ("Tract 1B"), 3325-701-0001-000-6 ("Tract 1A"), and 3325-701-0002-000-3 ("Tract 2A," and, together with Tracts 1B and 1A, referred to hereinafter as the "Project");

WHEREAS, Purchaser has therefore requested Seller make certain modifications to the Condition Precedent to Closing and Seller has agreed in accordance with the terms and conditions set forth in this Amendment.

NOW THEREFORE, in consideration of Ten Dollars (\$10.00) and other valuable consideration in hand paid by the Purchaser unto the Seller, the receipt and sufficiency of which is hereby acknowledged, and in further consideration of the mutual terms, covenants and conditions contained therein, the parties hereto hereby agree as follows:

1. Conditions Precedent to Closing [Section 5(g)]. Subsection (g) to Section 5 of the Agreement which was added pursuant to the Third Amendment to the Agreement is deleted in its entirety and replaced with the following:

Purchaser's obligation to close on the acquisition of the Project shall be conditioned upon Seller taking such action as necessary to remove the Upland Preservation Area designation from the Real Property, which includes the recording of a conservation easement(s) over new or replacement upland preservation area propert(ies).

2. Miscellaneous. Except as specifically modified in this Amendment, all of the terms and conditions of the Agreement shall remain in full force and effect. In the event of any conflict between the terms contained in the Agreement and this Amendment, the terms of this Amendment shall control. Any capitalized terms not defined herein shall be ascribed the meanings therefor set forth in the Agreement. This Amendment may be executed in counterparts, each of which shall constitute an original and which collectively shall constitute one agreement. Fax or electronically exchanged signatures to this Amendment shall be as valid and binding as an original. Seller and Purchaser hereby ratify and reaffirm the Agreement, as herein amended, and do hereby agree that the Agreement, as herein amended, remains and continues in full force and effect. By execution hereof, each party hereby acknowledges and agrees that to such party's knowledge there exists no event of default and no claim against the other for default or breach.

The parties have executed this Fourth Amendment as of the date set forth above.


SELLER:

ST LUCIE WEST SERVICES DISTRICT

By: _____
Name:
Title:

PURCHASER:

RG SLW LLC

By:  _____
Name: Adam J. Reiss
Title: Manager

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

DA 2 Consider Approval of Corrective Quit Claim Deed

Summary

Recommendation

Staff recommends approval of the Corrective Quit Claim Deed.

District Manager: Dennis Pickle

Budget Impact

Project Number:

Available Project Budget: \$0.00

ORG Number:

This Project: \$0.00

Available Balance: \$0.00

Board Action

Moved by:

Seconded by:

Action Taken:

Law Offices
of
GONANO & HARRELL
A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS
ATTORNEYS AND COUNSELORS AT LAW

DOUGLAS E. GONANO
Board Certified Real Estate Lawyer
email: dgonano@gh-law.com

ALEXZANDER D. GONANO
email: agonano@gh-law.com

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1600 South Federal Highway, Suite 200
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Telephone (772) 464 - 1032
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DANIEL B. HARRELL
Board Certified In Education Law
email: dharrell@gh-law.com

MOLLY L. SHADDOCK
Board Certified In Education Law
email: mshaddock@gh-law.com

VIA ELECTRONIC TRANSMISSION ONLY

MEMORANDUM NO. 16-07

May 19, 2016

MEMORANDUM TO MEMBERS OF THE BOARD OF SUPERVISORS OF THE ST. LUCIE
WEST SERVICES DISTRICT

Re: Sale of Real Property to Ross Realty Investments, Inc., or Assigns—Corrective Quit
Claim Deed

G&H File No. 698-001

In examining title to the real property that is the subject of the above transaction, the purchaser's title agent discovered a legal description error in the deed by which the District acquired title to a portion of the property. The original grantor has provided a corrective deed, a copy of which is attached.

By copy of this memorandum, I respectfully request that the District Manager place consideration of this matter on the agenda of the Board's meeting scheduled for June 7, 2016. At that time, the Board should consider whether to authorize acceptance and recording of the corrective deed in order to clear the minor title defect. Please advise if you have any question.


Daniel B. Harrell

DBH/mm
Attachment

cc: Mr. Dennis Pickle
Mr. William K. Hayden
Mr. Robert W. Lawson, P.E.
Mr. Jason Pierman
Ms. Laura Archer

This instrument prepared by:

Daniel B. Harrell, Esq.
Gonano & Harrell
1600 S. Federal Highway, Suite 200
Fort Pierce, Florida 34950

CORRECTIVE QUIT CLAIM DEED

THIS QUIT CLAIM DEED, executed this ____ day of _____, 2016, by St. Lucie West Development Company, LLC ("SLWDC") whose post office address is P.O. Box 5403, Fort Lauderdale, Florida, 33310, first party, to St. Lucie West Services District ("SLWSD") whose post office address is 450 SW Utility Drive, Port St. Lucie, Florida 34986, second party:

(Wherever used herein the terms "first party" and "second party" shall include singular and plural, heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, wherever the context so admits or requires.)

WITNESSETH: That the said first party, for and in consideration of the sum of \$10.00 and other good and valuable considerations, in hand paid by the second party, the receipt whereof in hereby acknowledged, does hereby remise, release, and quit claim unto the said second party forever, all the right, title, interest, claim, and demand which the said first party has in and to the following described lot, piece, or parcel of land, situate, lying and being in the County of St. Lucie, State of Florida, to wit:

BEING ALL OF OPEN SPACE TRACT 1B AS SHOWN ON
THE PLAT OF ST. LUCIE WEST PLAT NO. 168
COMMERCIAL SITES-PHASE 9, RECORDED IN PLAT BOOK
42, PAGES 28 AND 28A, PUBLIC RECORDS OF ST. LUCIE
COUNTY, FLORIDA

TO HAVE AND TO HOLD the same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity, and claim whatsoever of the said first party, either in law or equity, to the only proper use, benefit, and behalf of the said second party forever.

NOTE: This deed is to correct an error in the legal description of the land described in the Quit Claim Deed recorded in Official Records Book 2464, page 1008, of the public records of St. Lucie County, Florida.

* * *

IN WITNESS WHEREOF, the First Party has caused these presents to be executed in its name, and set its hand and seal by its proper officer or representative duly authorized the day and year first above written.

Signed, sealed, and delivered in
presence of:

ST. LUCIE WEST DEVELOPMENT
COMPANY, LLC

Jean E. Sakowski
Print Name: Jean E. Sakowski

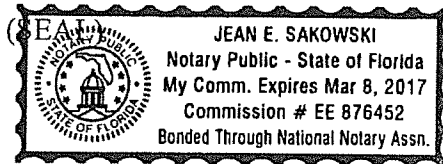
Wesley S. McCurry
WESLEY S. McCURRY
Vice-President

Darren M. Weimer
Print Name: Darren M. Weimer

[SEAL]

STATE OF FLORIDA
COUNTY OF ST. LUCIE

The foregoing instrument was acknowledged before me this 16th day of May, 2016, by WESLEY S. McCURRY, as Vice-President of the St. Lucie West Development Company, LLC., freely and voluntarily under authority duly vested in him by said company and that the seal affixed thereto is the true company seal of said company. He is ☒ personally known or ☐ produced _____ as identification.



Jean E. Sakowski
Print Name: Jean E. Sakowski
Notary Public, State of Florida
My Commission Expires: Mar. 8, 2017

* * *

ACCEPTANCE OF CORRECTIVE QUIT CLAIM DEED

THE ABOVE INSTRUMENT is hereby accepted this _____ day of _____, 2016.

ST. LUCIE WEST SERVICES DISTRICT,
by its Board of Supervisors,

ATTEST:

WAYNE SMITH
Secretary

VINCENT J. D'AMICO
Chairman

[SEAL]

STATE OF FLORIDA
COUNTY OF ST. LUCIE

The foregoing instrument was acknowledged before me this _____ day of _____, 2016, by VINCENT J. D'AMICO, as Chairman, and WAYNE SMITH, Secretary, respectively, of the St. Lucie West Services District, freely and voluntarily under authority duly vested in them by said District and that the seal affixed thereto is the true seal of said District. They are ☐ personally known or ☐ produced _____ as identification.

(SEAL)

Print Name: _____
Notary Public, State of _____
My Commission Expires: _____

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

DA 3 **Consider Approval of Partial Release of Water Management Easement**

Summary

Recommendation

Staff recommends approval of the Partial Release of Water Management Easement.

District Manager: Dennis Pickle

Budget Impact

Project Number:

Available Project Budget: \$0.00

ORG Number:

This Project: \$0.00

Available Balance: \$0.00

Board Action

Moved by:

Seconded by:

Action Taken:

Law Offices
of
GONANO & HARRELL
A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS
ATTORNEYS AND COUNSELORS AT LAW

DOUGLAS E. GONANO
Board Certified Real Estate Lawyer
email: dgonano@gh-law.com

ALEXZANDER D. GONANO
email: agonano@gh-law.com

TD BANK BUILDING
1600 South Federal Highway, Suite 200
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Telephone (772) 464 - 1032
Facsimile (772) 464 - 0282

DANIEL B. HARRELL
Board Certified In Education Law
email: dharrell@gh-law.com

MOLLY L. SHADDOCK
Board Certified In Education Law
email: mshaddock@gh-law.com

VIA ELECTRONIC TRANSMISSION ONLY

MEMORANDUM NO. 16-08

May 19, 2016

MEMORANDUM TO MEMBERS OF THE BOARD OF SUPERVISORS OF THE ST. LUCIE
WEST SERVICES DISTRICT

Re: Request for Release of Portion of Platted Water Management Easement (Lot 5, Block
23, St. Lucie West Plat No. 104, Lake Charles Phase 3A; 703 S.W. Lake Charles
Circle)

G&H File No. 698-001

In 2002, a building permit was issued for construction of a single-family dwelling on property located at 703 S.W. Lake Charles Circle ("Lot"). The survey submitted to secure the building permit failed to depict a 7.5 foot water management easement ("Easement") that had been dedicated to the District on the plat of the Lot. As a result of that failure, the dwelling was positioned and constructed on the Lot in a manner that encroaches about 20 inches into the District's Easement. The encroachment apparently was not discovered until a new survey was performed when the current owners sought to sell the Lot.

The owners have now requested that the District grant a partial release of the Easement to afford permanent authorization for the continued encroachment by the dwelling. District staff and the District Engineer have reviewed the request and determined that for maintenance purposes the southerly 5.5 feet of the Easement is sufficient. Attached is a survey sketch depicting the Lot, the Easement, an adjacent 7.5 foot easement on the adjoining lot, and the location of the drainage pipe that was installed within the two easements. Therefore, the District may release to the Lot owner the northerly 2 feet of the Easement, including the area on which the encroaching structure is located, without adversely affecting District operations. Please note that a concrete pad and air conditioning unit will continue to encroach onto the unreleased portion of the Easement; these items would be subject to removal and relocation if in the future the District determined that such items interfered with maintenance or repair of the drainage pipe.

Board of Supervisors

May 19, 2016

Page 2

The current Lot owner will be required to submit a work authorization application and fee. By copy of this memorandum to the District Manager, I respectfully request that this matter be placed on the agenda of the next available Board of Supervisors meeting. At that time, after receiving the recommendation of the District Manager, the Board should determine whether to approve and authorize execution of a partial release of the Easement in substantially the form that is also attached.

Please advise if you have any question.

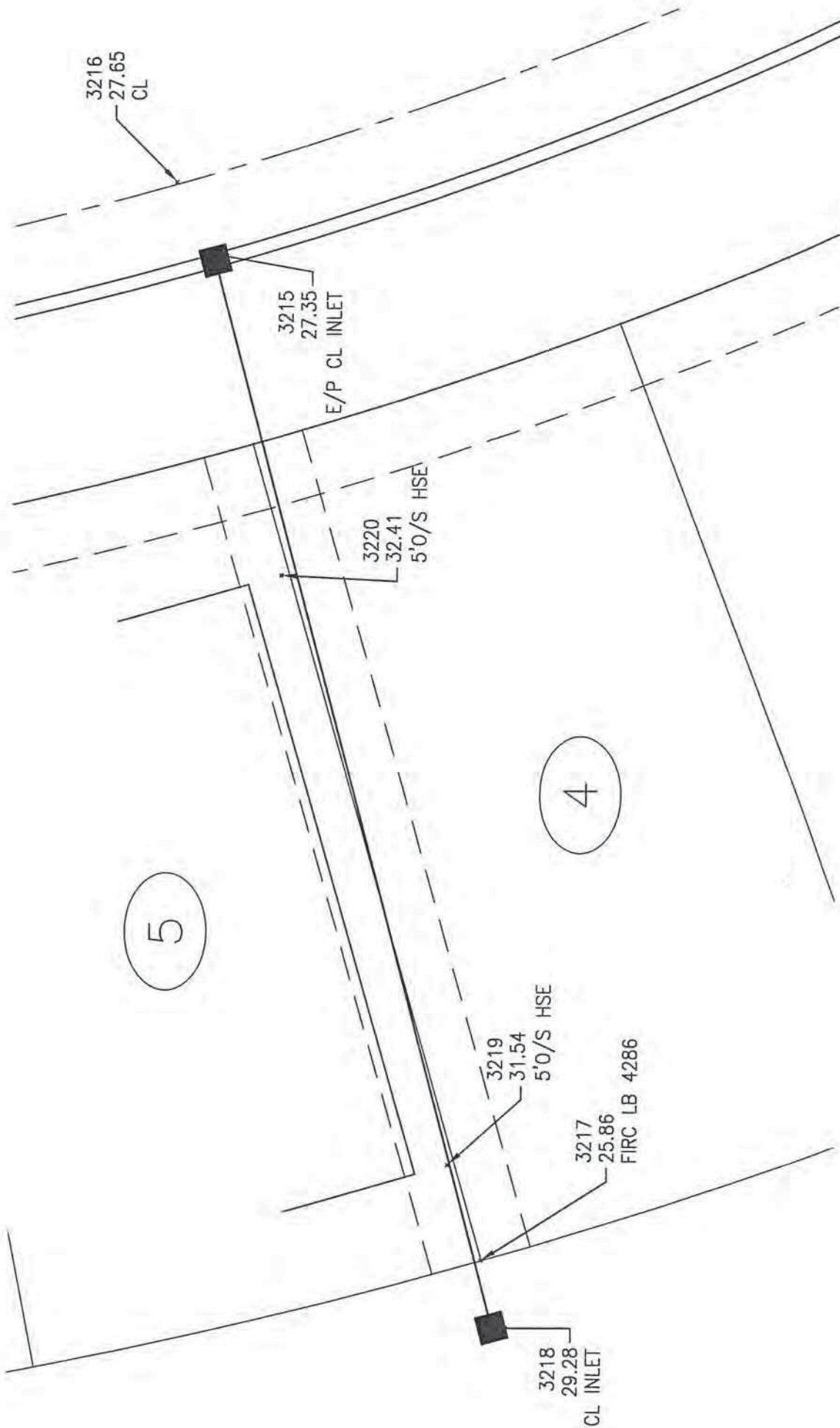


Daniel B. Harrell

DBH/mm

Attachments

cc: Mr. Dennis M. Pickle
Mr. William K. Hayden
Mr. Robert W. Lawson, P.E.
Mr. Jason Pierman
Ms. Laura Archer



Prepared by and return to:
Lisa Strauss, Esq.
Patch Reef Title Company, Inc.
9700 Reserve Blvd.
Port St. Lucie, FL 34986

PARTIAL RELEASE OF WATER MANAGEMENT EASEMENT

This Partial Release of Water Management Easement is made and executed this _____ day of _____, 2016 by the ST. LUCIE WEST SERVICES DISTRICT, a community development district established in accordance with Chapter 190, Florida Statutes (hereinafter "DISTRICT").

WITNESS:

WHEREAS, the ST. LUCIE WEST PLAT NO. 104 LAKE CHARLES PHASE 3A recorded in Plat Book 37, Page 28, Public Records of St. Lucie County, Florida (hereinafter referred to as the "Plat") sets forth that the private Water Management Easements as shown on the Plat are dedicated in perpetuity to the DISTRICT; and

WHEREAS, Lot 5, Block 23, ST. LUCIE WEST PLAT NO. 104, LAKE CHARLES PHASE 3A according to the map or plat thereof, as recorded in Plat Book 37, Page 28, Public Records of St. Lucie County, Florida (hereinafter "the Property") has a 7.5 feet water management easement running along the Southern side of the Property into which there is encroaching a portion of the structure, air conditioning slab and unit (hereinafter referred to as "Encroachments"); and

WHEREAS, these Encroachments are shown on a certain boundary survey prepared by Target Surveying, LLC attached hereto as Exhibit "A"; and

WHEREAS, the DISTRICT has agreed to a partial release of the water management easement.

NOW THEREFORE, in consideration of TEN DOLLARS (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged:

- 1) The District hereby releases to the owners of the Property, their heirs, successors, and assigns all of its rights, title and interest in perpetuity to the northern 2 feet of the 7.5 feet water management easement running along the Southerly side of the Property.
- 2) Except to the extent released in Paragraph 1 above, the District retains all of its rights, title and interest to the remainder of the 7.5 foot water management easement running along the Southerly side of the Property.

IN WITNESS WHEREOF, the undersigned has caused these presents to be executed in its name, by its proper officer there unto duly authorized, the ____ day of _____, 2016.

Witness

ST. LUCIE WEST SERVICES DISTRICT

Witness

BY: _____

Chairman, Board of Supervisors

STATE OF FLORIDA
COUNTY OF ST. LUCIE

The foregoing instrument was acknowledged before me this ____ day of _____, 2016 by _____, _____, of the the ST. LUCIE WEST SERVICES DISTRICT on behalf of the District. She/He is personally known to me or has produced a _____, as identification.

Notary Public

(Please print name of Notary)

My commission expires:

Sketch "A"



SURVEY NOTES
-BRICK DRIVE CROSSING INTO 10' U.E. AND OVER LOT LINE
ON EASTERLY SIDE OF LOT
-BUILDING AND CONCRETE PAD CROSSING INTO THE
PLATTED 7.5' W.M.E. ON SOUTHERLY SIDE OF PROPERTY
-W.M.E. = WATER MANAGEMENT EASEMENT



PAGE 2 OF 2 PAGES
(NOT COMPLETE WITHOUT PAGE 1)

St. Lucie West Services District

Board Agenda Item

Tuesday June 7, 2016

Item

DE 1 Consider Approval of Work Authorization No 4A-81-1605-SU between SLWSD and ALN Holdings, LLC

Summary

This application requests approval for the construction of a one story, 7521 SF pediatric dentistry office building on Lot 3 in St Lucie West Plat No. 138. The 2.24 acre site is located on the SW corner of SW Chamber Court.

Required ½ inch water quality pre-treatment is being provided by a dry storage area located on the eastern portion of the site. The grades used on the paving grading and drainage plan appear to conform to the grades assumed in the SFWMD conceptual permit. Overflow from the on-site dry storage area discharges into the Lake Charles lake system upstream of the Basin 4A control structure.

Water, sewer, and irrigation services for the site are being accommodated by the extension of services installed at the time SW Chamber Court was constructed. A Point of Service (POS) designating the split between SLWSD and landowner maintenance responsibility has been added to the plan. The proposed water meter and fire service is located just outside the 50 private utility easement underlying the ingress egress easement used to access the site and as such, a condition requiring additional easement area to cover the meter is being required.

Recommendation

Staff has reviewed this application and recommends approval of Work Authorization 4A-81-1605-SU with two special conditions.

1. Applicant shall supply an additional utility easement covering the location of the water meter. No water service will be provided until such time as the easement is reviewed, accepted by the Board of Supervisors, and recorded in the public records of St Lucie County, Florida.
2. All utility lines past the SLWSD Point of Service and water meter will be maintained by the property owner.

Budget Impact

Project Number:	Available Project Budget: \$0.00
ORG Number:	This Project: \$0.00
OBJ Number:	Available Balance: \$0.00

Board Action

Moved by:	Seconded by:	Action Taken:
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WORK AUTHORIZATION NO. WA 4A-81-1605-SU

Between the

St. Lucie West Services District,

a Community Development District organized and existing in accordance with
Chapter 190, Florida Statutes and

ALN Holdings, LLC

A. SUMMARY OF SERVICES TO BE RENDERED

This application requests approval for the construction of a one story, 7521 SF pediatric dentistry office building on Lot 3 in St Lucie West Plat No. 138. The 2.24 acre site is located on the SW corner of SW Chamber Court.

Required ½ inch water quality pre-treatment is being provided by a dry storage area located on the eastern portion of the site. The grades used on the paving grading and drainage plan appear to conform to the grades assumed in the SFWMD conceptual permit. Overflow from the on-site dry storage area discharges into the Lake Charles lake system upstream of the Basin 4A control structure.

Water, sewer, and irrigation services for the site are being accommodated by the extension of services installed at the time SW Chamber Court was constructed. A Point of Service (POS) designating the split between SLWSD and landowner maintenance responsibility has been added to the plan. The proposed water meter and fire service is located just outside the 50 private utility easement underlying the ingress egress easement used to access the site and as such, a condition requiring additional easement area to cover the meter is being required.

Staff recommends approval of the Work Authorization with two special conditions as stated in Paragraph D below.

B. SCHEDULE OF FEES:

A \$1,000.00 Application Fee, \$500.00 Inspection Fee, and \$1,000.00 refundable Surface Water Management Deposit, required by the Policies and Procedures Manual, has been received on this project.

C. PROJECT SCHEDULE: N/A

D. SPECIAL CONDITIONS OF APPROVAL:

1. Applicant shall supply an additional utility easement covering the location of the water meter. No water service will be provided until such time as the easement is reviewed, accepted by the Board of Supervisors, and recorded in the public records of St Lucie County, Florida.

2. All utility lines past the SLWSD Point of Service and water meter will be maintained by the property owner.

E. GENERAL CONDITIONS:

- a) In the event the ST. LUCIE WEST SERVICES DISTRICT wishes to obtain ingress or egress to its easement and/or right-of-way for the purpose of maintenance of District works, the removal and reinstallation of any construction permitted hereunder shall be at owner's expense.
- b) In undertaking any of the activities contemplated by this work authorization, the applicant hereby agrees to comply with all federal, state, and local statutes, laws, rules, and regulations governing such activities, including but not limited to water quality standards for off-site discharges; and to abide by all terms and conditions of any permit or other approval issued by any agency exercising regulatory jurisdiction over such activities.
- c) The applicant, by accepting of the work authorization, covenants and agrees that the ST. LUCIE WEST SERVICES DISTRICT shall be promptly indemnified, defended, protected, exonerated, and saved harmless by the applicant from and against all expenses, liabilities, claims, demands and proceedings, including reasonable attorney's fees in defense of such matters, incurred by or imposed on said District in connection with any claim proceeding, demand, administrative hearing, suit, appellate proceeding, or other activity, including unfounded or "nuisance" claims, in which the District may become involved, or any settlement thereof, arising out of any operations under this work authorization, including but not limited to use of canal water for irrigation purposes; damage to landscaping; paint damage to automobiles, buildings, or other structures; liability for charges, fees, assessments, fines, and penalties levied by any agency exercising regulatory jurisdiction over any of the activities contemplated by this work authorization; and any property damage or personal injuries, fatal or not-fatal, of any kind or character. The applicant further agrees that any such expense so incurred by the District may be recovered by the District through offset against any expense so incurred by the District is not paid upon demand and is placed in the hands of an attorney for collection by suit or otherwise, the applicant hereby agrees to pay all costs of collection and litigation, include, but not limited to reasonable attorney's fees.
- d) By undertaking the construction allowed under this Work Authorization, the Applicant agrees and understands that it is solely responsible for, and shall indemnify and hold the District harmless from, (1) any and all restoration of District owned or controlled properties and facilities required as a result of such construction, and (2) any and all claims of third parties who currently have facilities located in District owned or controlled property and which facilities are damaged as a result of such construction.

F. ST LUCIE WEST SERVICES DISTRICT

Dennis Pickle
District Manager

William Hayden
Public Works Director

Robert Lawson, P.E.
District Engineer
1500 Gateway Boulevard, Suite 200
Boynton Beach, Florida 33426

Vincent D'Amico, Chairman
St. Lucie West Services District
450 SW Utility Drive
Port St. Lucie, FL 34986

Certification that Sufficient Funds are Available, if applicable:

N/A
District Treasurer

N/A
Dennis Pickle
District Manager

Dated this ____ day of _____ 2016.

St. Lucie West Services District

Board Agenda Item

Tuesday June 7, 2016

Item

DE 2 Consider Approval of Work Authorization No 4A-82-1605-R between SLWSD and Scott VanDuzer as Current Owner of Lot 5, Block 23, SLW Plat No. 104, Lake Charles Phase 3A as Recorded in Plat Book, 37, Page 28, St. Lucie County Public Records.

Summary

This Right of Way Work Authroization application is being considered in conjunction with a request to release a portion of a District controlled drainage easement on the above described lot in Lake Charles. At the time the building permit was issued for construction of the home, the survey did not depict the existence of a 7.5 foot drainage easement on the southern portion of the lot. The home was subsequently constructed and encroaches into the drainage easement by approximately 1.6 feet. The District is being asked to abandon its interest in the northernmost 2 feet of the easement in order to cure the encroachment.

The air conditioning unit serving the home is also located within the 7.5 foot easement and this Work Authorization, if granted, will allow it to remain in its current location.

Recommendation

Staff has reviewed this application and recommends approval of Work Authorization 4A-82-1605-R with one special condition.

1. Applicant shall be responsible for removal/relocation/re-installation of the air conditioning unit upon written request by the District should the District determine that the removal/relocation/re-installation is necessary in order for the District to service the 24 inch drainage pipe located within the existing easement.

Budget Impact

Project Number:

Available Project Budget: \$0.00

ORG Number:

This Project: \$0.00

Available Balance: \$0.00

Board Action

Moved by:

Seconded by:

Action Taken:

WORK AUTHORIZATION NO. WA 4A-82-1605-R

Between the

St. Lucie West Services District,

a Community Development District organized and existing in accordance with Chapter
190, Florida Statutes and

Scott VanDuzer

A. SUMMARY OF SERVICES TO BE RENDERED

This Right of Way Work Authorization is issued in conjunction with the release of the northern two feet of a District controlled drainage easement on Lot 5, Block 23, SLW Plat No. 104, Lake Charles Phase 3A as recorded in Plat Book, 37, Page 28, St Lucie County public records.

At the time the building permit was issued for construction of the home, the survey did not depict the existence of a 7.5 foot drainage easement on the southern portion of Lot 5. The home was subsequently constructed encroaching into the drainage easement by approximately 1.6 feet. The District has agreed to abandon its interest in the northernmost 2 feet of the easement in order to cure the encroachment.

The air conditioning unit serving the home is also located within the 7.5 foot easement and this Work Authorization allows it to remain in its current location.

Staff recommends approval of this Work Authorization with one special condition as stated in Paragraph D below.

B. SCHEDULE OF FEES:

A \$150.00 Right of Way WA Application Fee, required by the Policies and Procedures Manual, has been received on this project.

C. PROJECT SCHEDULE: N/A

D. SPECIAL CONDITIONS OF APPROVAL:

1. Applicant shall be responsible for removal/relocation/re-installation of the air conditioning unit upon written request by the District should the District determine that the removal/relocation/re-installation is necessary in order for the District to service the 24 inch drainage pipe located within the existing easement.

E. GENERAL CONDITIONS:

- a) In the event the ST. LUCIE WEST SERVICES DISTRICT wishes to obtain ingress or egress to its easement and/or right-of-way for the purpose of maintenance of District works, the removal and reinstallation of any construction permitted hereunder shall be at owner's expense.

- b) In undertaking any of the activities contemplated by this work authorization, the applicant hereby agrees to comply with all federal, state, and local statutes, laws, rules, and regulations governing such activities, including but not limited to water quality standards for off-site discharges; and to abide by all terms and conditions of any permit or other approval issued by any agency exercising regulatory jurisdiction over such activities.
- c) The applicant, by accepting of the work authorization, covenants and agrees that the ST. LUCIE WEST SERVICES DISTRICT shall be promptly indemnified, defended, protected, exonerated, and saved harmless by the applicant from and against all expenses, liabilities, claims, demands and proceedings, including reasonable attorney's fees in defense of such matters, incurred by or imposed on said District in connection with any claim proceeding, demand, administrative hearing, suit, appellate proceeding, or other activity, including unfounded or "nuisance" claims, in which the District may become involved, or any settlement thereof, arising out of any operations under this work authorization, including but not limited to use of canal water for irrigation purposes; damage to landscaping; paint damage to automobiles, buildings, or other structures; liability for charges, fees, assessments, fines, and penalties levied by any agency exercising regulatory jurisdiction over any of the activities contemplated by this work authorization; and any property damage or personal injuries, fatal or not-fatal, of any kind or character. The applicant further agrees that any such expense so incurred by the District may be recovered by the District through offset against any expense so incurred by the District is not paid upon demand and is placed in the hands of an attorney for collection by suit or otherwise, the applicant hereby agrees to pay all costs of collection and litigation, include, but not limited to reasonable attorney's fees.
- d) By undertaking the construction allowed under this Work Authorization, the Applicant agrees and understands that it is solely responsible for, and shall indemnify and hold the District harmless from, (1) any and all restoration of District owned or controlled properties and facilities required as a result of such construction, and (2) any and all claims of third parties who currently have facilities located in District owned or controlled property and which facilities are damaged as a result of such construction.

F. ST LUCIE WEST SERVICES DISTRICT

Dennis Pickle
District Manager

William Hayden
Public Works Director

Robert Lawson, P.E.
District Engineer

Vincent D'Amico, Chairman
St. Lucie West Services District

1500 Gateway Boulevard, Suite 200
Boynton Beach, Florida 33426

450 SW Utility Drive
Port St. Lucie, FL 34986

Certification that Sufficient Funds are Available, if applicable:

N/A
District Treasurer

N/A
Dennis Pickle
District Manager

Dated this ____ day of _____ 2016.

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

DM 1 Consider Approval of the Renewal Contract, W1000 Amendment 1, between the Florida Department of Corrections and St. Lucie West Services District to Provide use of Inmate Labor in Work Programs.

Summary

The Florida Department of Corrections has provided Amendment 1 to the original agreement executed on August 16, 2015, which will extend the inmate labor in work program for the period of October 2, 2015 thru October 1, 2017. Changes include the following:

- Renews the contract for one (1) year pursuant to Section I., B., Contract Renewal; and revises the end date of the contract referenced in Section I., A., Contract Term. The Department is exercising its renewal option for the final renewal period; and
- Replaces **Addendum A** with **Revised Addendum A**, effective October 2, 2016 pursuant to Section III., A. Payment to the Department, 5.

Recommendation

Staff recommends approval of the Renewal Contract between the Florida Department of Corrections and St. Lucie West Services District to provide use of inmate labor in work programs.

District Manager: Dennis Pickle

Public Works Director: William Hayden

Budget Impact

Project Number:	Available Project Budget: \$58,000.00
ORG Number: 1-35010	This Project: \$57,497.00
	Available Balance: \$503.00

Board Action

Moved by:	Seconded by:	Action Taken:
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CONTRACT AMENDMENT BETWEEN
THE DEPARTMENT OF CORRECTIONS
AND
ST. LUCIE WEST SERVICES DISTRICT

This is an Amendment to the Contract between the Florida Department of Corrections ("Department") and St. Lucie West Services District ("Agency"), to provide for the use of inmate labor in work programs.

This Amendment:

- Renews the Contract for one (1) year pursuant to Section I., B., Contract Renewal; and revises the end date of the Contract referenced in Section I., A., Contract Term. The Department is exercising its renewal option for the final renewal period; and
- Replaces **Addendum A** with **Revised Addendum A**, effective October 2, 2016 pursuant to Section III., A. Payment to the Department, 5.

Original contract period: October 2, 2015 through October 1, 2016

In accordance with Section V., **CONTRACT MODIFICATIONS**, the following changes are hereby made:

1. Section I., Contract Term, A., is hereby revised to read:

A. Contract Term

This Contract began October 2, 2015 and shall end at midnight on October 1, 2017.

This Contract is in its final renewal year.

2. Section III., A., Payment to the Department, 5, the rate of compensation is amended to reflect the rates indicated in **Revised Addendum A**. Addendum A is hereby replaced with **Revised Addendum A** effective October 2, 2016.

BALANCE OF PAGE INTENTIONALLY LEFT BLANK

All other terms and conditions of the original Contract remain in full force and effect.

This Amendment shall begin on the last date of signature by all parties.

IN WITNESS THEREOF, the parties hereto have caused this Amendment to be executed by their undersigned officials as duly authorized.

**AGENCY: ST. LUCIE WEST SERVICES
DISTRICT**

SIGNED
BY: _____

NAME: _____

TITLE: _____

DATE: _____

FEID #: _____

DEPARTMENT OF CORRECTIONS

**Approved as to form and legality,
subject to execution.**

SIGNED
BY: _____

NAME: **Kelley J. Scott**

TITLE: **Director, Office of Administration
Department of Corrections**

DATE: _____

SIGNED
BY: _____

NAME: **Kenneth S. Steely**

TITLE: **General Counsel
Department of Corrections**

DATE: _____

Revised Addendum A
Inmate Work Squad Detail of Costs for St Lucie County West Services District
Interagency Contract Number W1000 Amendment 1 Effective October 2, 2016

ENTER MULTIPLIERS IN SHADED BOXES ONLY IF TO BE INVOICED TO AGENCY

**I. CORRECTIONAL WORK SQUAD OFFICER SALARIES AND POSITION RELATED-EXPENSES
TO BE REIMBURSED BY THE AGENCY:**

				Per Officer Annual Cost	Total Annual Cost
Officers Salary	# Officer:	Multiplier	1	\$ 54,194.00 **	\$ 54,194.00
Salary Incentive Payment				\$ 1,128.00	\$ 1,128.00
Repair and Maintenance				\$ 121.00	\$ 121.00
State Personnel Assessment				\$ 354.00	\$ 354.00
Training/Criminal Justice Standards				\$ 200.00	\$ 200.00
Uniform Purchase				\$ 400.00	\$ 400.00
Uniform Maintenance				\$ 350.00	\$ 350.00
Training/Criminal Justice Standards *				\$ 2,225.00	
TOTAL - To Be Billed By Contract To Agency				<u>\$ 58,972.00</u>	<u>\$ 56,747.00</u>

*Cost limited to first year of contract as this is not a recurring personnel/position cost.

** Annual cost does not include overtime pay.

IA. **The Overtime Hourly Rate of Compensation for this Contract is \$31.85, if applicable.** (The Overtime Hourly Rate of Compensation shall include the average hourly rate of pay for a Correctional Officer and the average benefit package provided by the department, represented as time and one half for purposes of this Contract.)

II. ADMINISTRATIVE COSTS TO BE REIMBURSED BY THE AGENCY:

Costs include but may not be limited to the following:

Rain coats, staff high visibility safety vest, inmate high visibility safety vest, fire extinguisher, first aid kit, personal protection kit, flex cuffs, warning signs, handcuffs, Igloo coolers, portable toilets, insect repellants, masks, vaccinations, and other administrative expenses.

	Number Squads	Total Annual Cost
	1	<u>\$ 750.00</u>
TOTAL - To Be Billed By Contract To Agency		<u>\$ 750.00</u>

III. ADDITIONAL AGENCY EXPENSES:

Tools, equipment, materials and supplies not listed in Section II above are to be provided by the Agency.

CELLULAR PHONE WITH SERVICE REQUIRED: YES ☒ NO ☐
ENCLOSED TRAILER REQUIRED: YES ☒ NO ☐

Revised Addendum A
Inmate Work Squad Detail of Costs for St Lucie County West Services District
Interagency Contract Number W1000 Amendment 1 Effective October 2, 2016

IV. OPERATING CAPITAL TO BE ADVANCED BY AGENCY:

		Per Unit Cost	Number of Units
Hand Held Radio	MACOM	\$4969.00	
Vehicle Mounted Radio	MACOM	\$5400.00	1
TOTAL Operating Capital To Be Advanced By Agency			

Total Cost	Bill To Agency	Provided By Agency	Already Exists
\$ -	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$ -	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
\$ -			

V. TOTAL COSTS TO BE ADVANCED BY AGENCY:

1. Operating Capital - from Section IV.
2. **Grand Total - To Be Advanced By Agency At Contract Signing:**

Total Cost
\$0.00
\$0.00

VI. TOTAL COSTS TO BE BILLED TO AGENCY BY CONTRACT:

1. Correctional Officer Salaries and Position-Related Expenses - from Section I.
2. Other Related Expenses and Security Supplies - from Section II.
3. **Grand Total - To Be Billed To Agency By Contract:**

Total Cost
\$56,747.00
\$750.00
\$57,497.00

VII. TOTAL OF ALL COSTS ASSOCIATED WITH CONTRACT:

(Total of Sections V. and VI.)

\$57,497.00

VIII. OVERTIME COSTS:

If the contracting Agency requests overtime for the work squad which is approved by the Department,
the contracting Agency agrees to pay such costs and will be billed separately by the Department for the cost of overtime.

|
|

Addendum A - INSTRUCTIONS
Inmate Work Squad Detail of Costs for St Lucie County West Services District
Interagency Contract Number W1000 Amendment 1 Effective October 2, 2016

- Section I.** Costs in this section are determined each fiscal year by the Budget and Management Evaluation Bureau and are fixed. By entering the number of Officers required for this contract, the spreadsheet will automatically calculate the "Total Annual Cost" column. If this Work Squad is beyond the first year of existence, enter a zero (0) in the "Total Annual Cost" column for "Training/Criminal Justice Standards" after you have entered the "# Officers Multiplier".
- Section II.** Safety and environmental health procedures require safety measures such as the use of safety signs, vests, and clothing. The Department's procedure for Outside Work Squads requires that all Work Squad Officers be responsible for ensuring their squad is equipped with a first aid kit and a personal protection equipment (PPE) kit. Section II identifies such required equipment. A new squad must be sufficiently equipped and an on-going squad must be re-supplied when needed. Type in the number of squads used for this contract and the spreadsheet will automatically calculate the fixed annual expense of \$750.00 per squad and place the total in Section VI.
- Section III.** Check "Yes" or "No" to indicate whether a Cellular Phone with Service and/or an Enclosed Trailer is required by the Contract Manager.
- Section IV.** The Department's procedure for Outside Work Squads requires that they have at least one (1) primary means of direct communication with the Institution's Control Room. Communication via radio and/or cellular phone is appropriate. It is preferred that a backup, secondary means of communication also be available. It is the Agency's responsibility to provide them. If the Department purchases a radio(s), the Agency must fund the purchase at the time the Contract is signed. Check the box for the type of radio and fill in the Per Unit Cost for the type of radio, Number of Units, and Total Cost columns. Leave the Total Cost column blank if a radio(s) is not being purchased at this time. Check applicable boxes ("Bill to Agency", "Provided by Agency" and "Already Exists") for each radio.
NOTE: All radio communication equipment owned or purchased by the Agency that is programmed to the Department's radio frequency and used by the work squad(s), whether purchased by the Department or the Agency, shall be IMMEDIATELY deprogrammed by the Department at no cost to the Agency upon the end or termination of this Contract.
- Section V.** The total funds the Agency must provide at the time the contract is signed will be displayed here when the form is properly filled out.
- Section VI.** The total funds the Agency will owe contractually, and pay in equal quarterly payments, will be displayed here.
- Section VII.** The total funds associated with the Contract, to be paid by the Agency as indicated in Sections V. and VI., will be displayed here.
- Section VIII.** Any agreement in this area will be billed separately as charges are incurred.

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

DM 2 Consider Approval of Change Order for Basin 4E-2015 Stormwater Storage Project Proposal No. 15-003

Summary

Provided for your review is the Change Order for the Basin 4E-2015 Stormwater Storage Project Proposal No. 15-003 from Arcadis Engineering, this proposal included the preliminary design, final construction plans, permitting of the project, coordination and specialized services from sub-contracts for environmental work and survey work. Due to the extensive permitting reviews with the Army Corps of Engineers and the US Fish and Wildlife Service Arcadis depleted the project budget for these services.

The Change Order request is for an additional \$2,700 the original proposal was for \$49,180.00

The Additional Funding for this project will come from the Unencumbered General Fund Renewal & Replacement Fund Balance.

Recommendation

Staff recommends approval of the Change Order related to Proposal No. 15-003 from Arcadis Engineering for Basin 4E-2015 Stormwater Storage Project.

District Manager: Dennis Pickle

Assistant District Manager: Bill Hayden

Budget Impact

Project Number:

Available Project Budget: \$346,943.00

ORG Number:

This Project: \$ 2,700.00

Available Balance: \$344,243.00

Board Action

Moved by:

Seconded by:

Action Taken:



Mr. Dennis Pickle
District Manager
St Lucie West Services District
450 S.W. Utility Drive
Port St Lucie, FL 34986

Subject:
Basin 4E-5 Canal Project
Amended Supplemental Scope and Fee Proposal
Proposal No: 16-003

Dear Mr. Pickle:

Now that the USFWS no objection letter has been issued to ACOE and the ACOE permit is eminent, we went back to review the project's financial status in our system. What we found was that the additional coordination and effort necessary to gain the USFWS and ACOE approval has depleted the project budget to a point where it will impact our ability to complete the construction aspects of the project under the original proposal.

We would therefore request that the District consider this letter proposal as our formal request for additional compensation on the project in the amount of \$2,700.00. This amount would allow the construction staking, record drawings, and construction coordination portions of the project to be funded at the same level as originally planned.

If accepted, we propose to increase the approved compensation on the project under the current Purchase Order.

I am available to discuss this proposal at your convenience if further information is needed.

Sincerely,
ARCADIS U.S., Inc.



Robert W. Lawson, P.E.
Vice President

CC: Bill Hayden

ARCADIS U.S., Inc.
1500 Gateway Boulevard
Suite 200
Boynton Beach
Florida 33426
Tel 561.697.7000
Fax 561.369.4731
www.arcadis-us.com

INFRASTRUCTURE

Date:
May 17, 2016

Contact:
Robert W. Lawson

Phone:
561-697-7002

Email:
rlawson@arcadis-us.com

Our ref:
Proposal No. 16-003

Florida License Numbers

Engineering
EB00007917

Geology
GB564

Landscape Architecture
LC26000269

Surveying
LB7062

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7th, 2016

Item

DM 3 2015 Financial Report

Summary

For your review and acceptance is the 2015 Financial Report as presented by Grau & Associates.

Recommendation

Staff recommends acceptance of the Financial Report as presented.

Budget Impact:

Project Number:

Available Project Budget:

ORG Number:

This Project:

Available Balance Amount:

Board Action:

Moved by:

Seconded by:

Action Taken:

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2015**

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
St. Lucie West Services District
St. Lucie County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of St. Lucie West Services District, St. Lucie County, Florida (the "District") as of and for the fiscal year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the District as of September 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

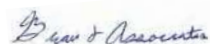
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2016, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 20, 2016, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.



May 20, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of St. Lucie West Services District, St. Lucie County, Florida's ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2015. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements themselves.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$47,581,504.
- The change in the District's total net position in comparison with the prior fiscal year was \$2,598,353 an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2015, the District's governmental funds reported combined ending fund balances of \$5,250,767 an increase of \$204,077 in comparison with the prior year. The total fund balance is nonspendable for prepaids, restricted for debt service, assigned for renewal and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments and stormwater fees (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general (management), and physical environment. The business-type activities of the District include the Utility (water and sewer) operation.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

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

Governmental Funds

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

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

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, water management debt service, and Cascades 2010 debt service funds, all of which are considered to be major funds.

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

The District also adopts an annual operating budget for the utility fund.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the water and sewer utility services within the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,					
	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 4,872,036	\$ 4,653,821	\$ 3,188,356	\$ 1,735,522	\$ 8,060,392	\$ 6,389,343
Restricted assets	866,635	717,546	10,601,718	18,435,331	11,468,353	19,152,877
Capital assets, net of depreciation	45,991,875	42,093,120	42,707,431	37,183,769	88,699,306	79,276,889
Total assets	51,730,546	47,464,487	56,497,505	57,354,622	108,228,051	104,819,109
Deferred outflows of resources	400,180	440,198	478,828	798,296	879,008	1,238,494
Current liabilities	556,604	515,405	1,381,570	2,622,004	1,938,174	3,137,409
Long-term liabilities	21,445,535	18,366,781	38,141,846	39,570,262	59,587,381	57,937,043
Total liabilities	22,002,139	18,882,186	39,523,416	42,192,266	61,525,555	61,074,452
Net position						
Net investment in capital assets	24,962,055	24,183,318	5,076,259	(1,552,935)	30,038,314	22,630,383
Restricted	661,972	413,544	9,829,440	18,236,889	10,491,412	18,650,433
Unrestricted	4,504,560	4,425,637	2,547,218	(723,302)	7,051,778	3,702,335
Total net position	\$ 30,128,587	\$ 29,022,499	\$ 17,452,917	\$ 15,960,652	\$ 47,581,504	\$ 44,983,151

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion represents funds set aside for bond covenants related to debt service, capital projects and other, renewal and replacement and surplus and rate stabilization.

The results of this year's operations for the District as a whole are reported in the statement of activities. The net position of the District's governmental activities increased \$1,001,056 and the net position of the business-type activities increased \$1,597,297 in comparison with the prior year.

Governmental activities

As noted below, and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2015 was \$4,444,644. As in the prior year, the majority of the costs of the District's governmental activities were paid by program revenues. Program revenues consisted primarily of assessments and stormwater fees for the current and prior year. The increase in expenses is primarily due to the cost associated with the issuance of new Bonds during the current fiscal year.

Business-type activities

Business-type activities reflect the operations of the water and sewer facilities within the District. The cost of operations is covered primarily by charges to customers. The decrease in revenues is primarily due to a decrease in collection of impact fees. Expenses decreased during the year due to a decrease in interest expense as the bonds were refinanced in the prior fiscal year resulting in a decrease in interest and cost of issuance expense.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

	CHANGES IN NET POSITION					
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,					
	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 5,408,474	\$ 4,825,202	\$ 8,977,970	\$ 9,013,554	\$ 14,386,444	\$ 13,838,756
Capital grants and contributions	52,561	-	-	-	52,561	-
General revenues:						
Investment earnings	676	662	3,181	6,302	3,857	6,964
Other	27,657	16,815	108,316	419,418	135,973	436,233
Loss on disposal of capital assets	(43,668)	(11,570)	-	-	(43,668)	(11,570)
Total revenues	5,445,700	4,831,109	9,089,467	9,439,274	14,535,167	14,270,383
Expenses:						
Governmental activities:						
General government	495,632	537,058	-	-	495,632	537,058
Physical environment	3,080,852	3,308,927	-	-	3,080,852	3,308,927
Cost of issuance	193,225	-	-	-	193,225	-
Interest	569,903	526,058	-	-	569,903	526,058
Business - type activities:						
Water and sewer utilities	-	-	6,439,110	6,371,619	6,439,110	6,371,619
Interest	-	-	1,158,092	1,537,162	1,158,092	1,537,162
Total expenses	4,339,612	4,372,043	7,597,202	7,908,781	11,936,814	12,280,824
Change in net position	1,106,088	459,066	1,492,265	1,530,493	2,598,353	1,989,559
Net position - beginning	29,022,499	28,563,433	15,960,652	14,430,159	44,983,151	42,993,592
Net position - ending	\$ 30,128,587	\$ 29,022,499	\$ 17,452,917	\$ 15,960,652	\$ 47,581,504	\$ 44,983,151

GENERAL FUND BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2015 was amended to increase revenues by \$602,151 and increase appropriations by \$555,957. Actual general fund expenditures did not exceed appropriations during the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2015, the District had \$70,697,038 invested in land, construction in progress, infrastructure, buildings and equipment and furniture, for its governmental activities. In the government-wide financial statements depreciation of \$24,705,163 has been taken, which resulted in a net book value of \$45,991,875. The District's business-type activities reported net capital assets of \$42,707,431. More detailed information about the District's capital assets is presented in the notes of the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Debt

At September 30, 2015, the District had \$21,430,000 in Bonds outstanding for its governmental activities. For business-type activities, the District had Bonds outstanding of \$38,110,000. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEARS BUDGETS AND OTHER EVENTS

The District anticipates positive account activity trends and the recent refunding of Bonds have placed the District in a better financial position. The District staffs through efficient budgeting and innovative cost saving measures have enabled the District to keep rates the same for the past six fiscal years. The budget for fiscal year 2016 continues with the five year forecasting of the District's financial needs. The District anticipates that the general operations will remain fairly constant. For the utility operations, the number of ERU's is expected to remain the same in the fiscal year 2016. With no rate adjustment budgeted, the District expects revenues in most categories to remain the same per year for each of the next five years.

The District has a five year Capital Improvement Plan and additional revenues are needed to fund these projects through the District's utility system. The District is in the process of completing a Revenue Sufficiency Analysis to aid in the adoption of rate increases in the upcoming years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the St. Lucie West Services District's management services at Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410.

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 2,572,070	\$ 4,119,877	\$ 6,691,947
Investments	6,108	-	6,108
Restricted assets:			
Cash and cash equivalents	-	10,601,718	10,601,718
Investments	866,635	-	866,635
Accounts receivable, net	-	1,119,389	1,119,389
Assessments receivable	31,200	-	31,200
Internal balances	2,210,905	(2,210,905)	-
Prepaid items	51,753	155,260	207,013
Other current assets	-	4,735	4,735
Capital assets:			
Nondepreciable	4,878,196	3,692,965	8,571,161
Depreciable, net	41,113,679	39,014,466	80,128,145
Total assets	51,730,546	56,497,505	108,228,051
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding (debit)	400,180	478,828	879,008
Total deferred outflows of resources	400,180	478,828	879,008
LIABILITIES			
Accounts payable and accrued expenses	289,093	609,292	898,385
Accrued interest payable	173,732	577,586	751,318
Customer deposits	93,779	194,692	288,471
Noncurrent liabilities:			
Due within one year	1,875,000	1,370,000	3,245,000
Due in more than one year	19,570,535	36,771,846	56,342,381
Total liabilities	22,002,139	39,523,416	61,525,555
NET POSITION			
Net investment in capital assets	24,962,055	5,076,259	30,038,314
Restricted for:			
Debt service	661,972	4,305,192	4,967,164
Capital projects and other	-	472,867	472,867
Renewal and replacement	-	1,127,264	1,127,264
Surplus and rate stabilization	-	3,924,117	3,924,117
Unrestricted	4,504,560	2,547,218	7,051,778
Total net position	\$ 30,128,587	\$ 17,452,917	\$ 47,581,504

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position					
	Program Revenue			in Net Position		
	Expenses	Charges for Services	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:						
Governmental activities:						
General government	\$ 495,632	\$ 495,632	\$ -	\$ -	\$ -	\$ -
Maintenance and operations	3,080,852	2,578,252	52,561	(450,039)	-	(450,039)
Cost of issuance	193,225	-	-	(193,225)	-	(193,225)
Interest on long-term debt	569,903	2,334,590	-	1,764,687	-	1,764,687
Total governmental activities	4,339,612	5,408,474	52,561	1,121,423	-	1,121,423
Business-type activities:						
Water and sewer utilities	6,439,110	7,758,720	-	-	1,319,610	1,319,610
Interest on long-term debt	1,158,092	1,219,250	-	-	61,158	61,158
Total business-type activities	7,597,202	8,977,970	-	-	1,380,768	1,380,768
Total	11,936,814	14,386,444	52,561	1,121,423	1,380,768	2,502,191
General revenues:						
Investment earnings				676	3,181	3,857
Miscellaneous				27,657	108,316	135,973
Loss on disposal of capital assets				(43,668)	-	(43,668)
Total general revenues				(15,335)	111,497	96,162
Change in net position				1,106,088	1,492,265	2,598,353
Net position - beginning				29,022,499	15,960,652	44,983,151
Net position - ending				\$ 30,128,587	\$ 17,452,917	\$ 47,581,504

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015**

	Major Funds			
	General	Water Management Debt Service	Cascades 2010 Debt Service	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,572,070	\$ -	\$ -	\$ 2,572,070
Investments	6,108	-	-	6,108
Assessments receivable	8,038	23,162	-	31,200
Due from other funds	2,264,998	-	-	2,264,998
Prepaid items	51,753	-	-	51,753
Restricted assets:				
Investments	-	801,870	64,765	866,635
Total assets	<u>\$ 4,902,967</u>	<u>\$ 825,032</u>	<u>\$ 64,765</u>	<u>\$ 5,792,764</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 289,093	\$ -	\$ -	\$ 289,093
Due to other funds	-	46,019	8,074	54,093
Deposits	93,779	-	-	93,779
Total liabilities	<u>382,872</u>	<u>46,019</u>	<u>8,074</u>	<u>436,965</u>
Fund balances:				
Nonspendable:				
Prepaid items	51,753	-	-	51,753
Restricted for:				
Debt service	-	779,013	56,691	835,704
Assigned:				
Renewal and replacement	2,048,506	-	-	2,048,506
Unassigned	2,419,836	-	-	2,419,836
Total fund balances	<u>4,520,095</u>	<u>779,013</u>	<u>56,691</u>	<u>5,355,799</u>
Total liabilities and fund balances	<u>\$ 4,902,967</u>	<u>\$ 825,032</u>	<u>\$ 64,765</u>	<u>\$ 5,792,764</u>

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION
SEPTEMBER 30, 2015**

Fund balance - governmental funds \$ 5,355,799

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	70,697,038	
Accumulated depreciation	(24,705,163)	45,991,875

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

400,180

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(173,732)	
Bonds payable	(21,430,000)	
Compensated absences	(15,535)	(21,619,267)

Net position of governmental activities		\$ 30,128,587
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See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

	Major Funds			
	General	Water Management Debt Service	Cascades 2010 Debt Service	Total Governmental Funds
REVENUES				
Special assessments	\$ 1,223,749	\$ 1,905,921	\$ 189,358	\$ 3,319,028
Stormwater fees	1,850,135	239,311	-	2,089,446
Investment earnings	12	597	67	676
Grant revenue	52,561	-	-	52,561
Miscellaneous	27,657	-	-	27,657
Total revenues	3,154,114	2,145,829	189,425	5,489,368
EXPENDITURES				
Current:				
General government	388,174	33,716	-	421,890
Maintenance and operations	1,906,033	-	-	1,906,033
Debt service:				
Interest expense	-	519,862	27,019	546,881
Principal expense	-	1,565,000	165,000	1,730,000
Bond issue costs	-	193,225	-	193,225
Capital outlay	782,230	4,410,000	-	5,192,230
Total expenditures	3,076,437	6,721,803	192,019	9,990,259
Excess (deficiency) of revenues over (under) expenditures	77,677	(4,575,974)	(2,594)	(4,500,891)
OTHER FINANCING SOURCES				
Bond proceeds	-	4,810,000	-	4,810,000
Total other financing sources	-	4,810,000	-	4,810,000
Net change in fund balances	77,677	234,026	(2,594)	309,109
Fund balances - beginning	4,442,418	544,987	59,285	5,046,690
Fund balances - ending	\$ 4,520,095	\$ 779,013	\$ 56,691	\$ 5,355,799

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Net change in fund balances - total governmental funds	\$ 309,109
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	5,192,230
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.	(1,249,807)
Governmental funds report bond proceeds when debt is first issued, whereas these proceeds are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(4,810,000)
Amortization of deferred outflows/inflows of resources is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(40,018)
The loss on the disposal of capital assets is recorded on the government wide financial statements but not on the fund financial statements.	(43,668)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,730,000
Some expenses reported in the statement of activities do not require the use of current financial resources, and, therefore, are not reported as expenditures in governmental funds.	
Change in compensated absences	1,246
Change in accrued interest	16,996
Change in net position of governmental activities	<u>\$ 1,106,088</u>

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2015**

	<u>Water and Sewer Utility</u>
ASSETS	
Current assets:	
Unrestricted:	
Cash and cash equivalents	\$ 4,119,877
Accounts receivable, net of allowance for uncollectibles	1,119,389
Due from other funds	14,524
Prepaid expenses	155,260
Other	4,735
Restricted:	
Cash and cash equivalents	10,601,718
Total current assets	<u>16,015,503</u>
Noncurrent assets:	
Capital assets:	
Land	1,200,000
Building	298,026
Construction in progress	2,492,965
Infrastructure	56,953,600
Equipment and furniture	2,231,726
Less accumulated depreciation	(20,468,886)
Total capital assets, net of accumulated depreciation	<u>42,707,431</u>
Total noncurrent assets	<u>42,707,431</u>
Total assets	<u>58,722,934</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges on refunding	478,828
Total deferred outflows of resources	<u>478,828</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	625,215
Due to other funds	2,225,429
Liabilities payable from restricted assets:	
Customer deposits	194,692
Current portion of long-term debt	1,370,000
Interest payable	577,586
Total current liabilities	<u>4,992,922</u>
Noncurrent liabilities:	
Long-term debt	36,755,923
Total noncurrent liabilities	<u>36,755,923</u>
Total liabilities	<u>41,748,845</u>
NET POSITION	
Invested in capital assets	5,076,259
Restricted for:	
Debt service	4,305,192
Capital projects and other	472,867
Renewal and replacement	1,127,264
Surplus and rate stabilization	3,924,117
Unrestricted	2,547,218
Total net position	<u>17,452,917</u>
Total net position and liabilities	<u>\$ 59,201,762</u>

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

	<u>Water and Sewer Utility</u>
OPERATING REVENUES	
Charges for sales and services:	
Charges for water and sewer services	\$ 8,364,080
Late fees	72,393
Bulk water sales	531,198
Other	10,299
Total operating revenues	<u>8,977,970</u>
OPERATING EXPENSES	
Personnel services	2,146,797
Contractual services	659,229
Water and sewer operations	1,905,107
Repairs and maintenance	266,089
Rent and leases	4,127
Depreciation	1,428,718
Amortization	29,043
Total operating expense	<u>6,439,110</u>
Operating income (loss)	<u>2,538,860</u>
NON OPERATING REVENUES (EXPENSES)	
Impact fees	108,316
Interest revenue	3,181
Interest expense	(1,158,092)
Total non operating revenue (expenses)	<u>(1,046,595)</u>
Change in net position	1,492,265
Total net position - beginning	<u>15,960,652</u>
Total net position - ending	<u><u>\$ 17,452,917</u></u>

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

	Water and Sewer Utility
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers and users	\$ 9,013,219
Payments to suppliers of goods and services	(6,222,622)
Net cash provided (used) by operating activities	<u>2,790,597</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Due to/from other funds	<u>1,495,966</u>
Net cash provided (used) by noncapital financing activities	<u>1,495,966</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Impact fees	108,316
Purchases of capital assets	(6,952,380)
Principal paid on debt	(1,425,000)
Interest paid on debt	(1,001,579)
Net cash provided (used) by capital and related financing activities	<u>(9,270,643)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest earnings	<u>3,181</u>
Net cash provided (used) by investing activities	<u>3,181</u>
Net increase (decrease) in cash and cash equivalents	(4,980,899)
Cash and cash equivalents - October 1	<u>19,702,494</u>
Cash and cash equivalents - September 30	<u>\$ 14,721,595</u>
Reported as:	
Cash	\$ 4,119,877
Restricted cash	10,601,718
	<u>\$ 14,721,595</u>

(Continued)

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015
(Continued)**

	<u>Water and Sewer Utility</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities	
Operating income (loss)	\$ 2,538,860
Adjustments to reconcile operating income (loss) to net cash provided (used) by Operating Activities:	
Depreciation and amortization	1,457,761
(Increase)/Decrease in:	
Accounts receivables	38,999
Prepays and deposits	(135,085)
Increase/(Decrease) in:	
Accounts payable and accrued expenses	(1,104,480)
Customer deposits	(3,750)
Compensated absences	(1,708)
Total adjustments	<u>251,737</u>
Net cash provided (used) by operating activities	<u><u>\$ 2,790,597</u></u>

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

St. Lucie West Services District (the "District") was created on November 21, 1989, pursuant to Chapter 190.005, Florida Statutes by which Florida Land and Water Adjudicatory Commission granted the petition of the original development corporation and adopted Rules 42-1.001, 1.002, and 1.003, establishing the St. Lucie West Services District. The District was established for the purpose of, among other things, construction of and/or acquiring water management and control, water supply, sewer, wastewater management, bridges or culverts, District roads, parks and recreational facilities, security facilities, control and elimination of mosquitoes and other arthropods and landscaping related to recreational amenities, roads, and surface water management, and related improvements located within and/or without the boundaries of St. Lucie West Services District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the landowners and qualified electors residing within the District, and are elected on a rotating basis for terms of four years. The District was created under Chapter 190 of the Florida Statutes and operates within the criteria established by Chapter 190. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Florida Statutes.

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the employment of the general manger.
6. Financing improvements.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by assessments and general revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements (Continued)

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments, stormwater fees, licenses and permits, grant revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized in revenues for the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Water Management Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Cascades 2010 Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt, which was used to finance the 1998 Cascades capital projects.

The District reports the following major proprietary fund:

Water and Sewer Fund

The water and sewer fund accounts for the water and sewer operations of the District that are financed and supported primarily by user charges.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are internal receivable and payable balances between governmental and business-type activities.

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

Restricted assets in the enterprise funds consists primarily of amounts restricted for debt service, capital projects, surplus and rate stabilization, renewal and replacement which have been restricted by the bond covenants or other contractual restrictions. Restricted assets in the governmental funds consist of funds set aside to comply with bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Interfund Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of fiscal year are referred to as either “interfund receivables/payables” or “advances to/from other funds”. All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between governmental activities and business-type activities for internal borrowing are reported in the government-wide statements as “internal balances”.

Receivables

Accounts receivable and assessments receivable are shown net of an allowance for uncollectible amounts. These receivables will be recognized as revenue as they are collected. The Water and Sewer Utility Fund receivables are due from commercial and residential customers within the District. The District’s policy for collections is limited to collecting security deposits, the right to discontinue service and to place liens on property. For the Water and Sewer Fund, accounts receivable outstanding in excess of 120 days comprise the allowance.

Capital Assets

Capital assets, which include property, water and sewer improvements, machinery and equipment and infrastructure (roads, sidewalks, etc.) are reported in the applicable governmental or business-type activities. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

<u>Assets</u>	<u>Years</u>
Infrastructure and buildings	10 – 50
Equipment	5 – 30

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources/deferred inflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$40,018 and \$29,043 was recognized as a component of interest expense in the current fiscal year for the governmental and business-type activities, respectively.

Unearned Revenue

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

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused sick leave and vacation leave benefits. All sick and vacation leave is accrued when earned in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Liability for accrued compensated absences of the governmental activities is not reported in the balance sheet of the governmental funds and, accordingly, represents a reconciling item between the fund and government-wide presentations. Payments are generally paid out of the general fund.

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

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

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

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

NOTE 3 – BUDGETARY INFORMATION (Continued)

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

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

The District also prepares annual operating budgets for the water and sewer utility fund.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

The District's restricted cash in the water and sewer fund is held by a third party custodian and held in the District's name.

Investments

The District's investments were held as follows at September 30, 2015:

Investment	Fair Value	Credit Risk	Maturities
US Bank Commercial Paper Manual Sweep	\$ 866,635	A-1	N/A
Florida prime	6,108	S&P AAAM	Weighted average of the fund portfolio: 29 days
Total Investments	<u>\$ 872,743</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

NOTE 5 – RESTRICTED CASH

Restricted cash in the water and sewer fund at September 30, 2015 were held as follows:

Restricted Cash:	
Customer deposits	\$ 194,692
Debt service reserve	2,524,602
Debt service	2,358,176
Renew al and replacement	1,127,264
Rate stabalization	530,634
Water and sew er connection	472,867
Surplus	3,393,483
	<u>\$ 10,601,718</u>

NOTE 6 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2015 were as follows:

Governmental Funds	Receivable	Payable
General	\$ 2,264,998	\$ -
Debt service		46,019
Debt service (Cascades)		8,074
Proprietary Funds		
Water and sewer	14,524	2,225,429
Total	<u>\$ 2,279,522</u>	<u>\$ 2,279,522</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made.

NOTE 7 – RECEIVABLES

Accounts receivable in the water and sewer fund are reported net of uncollectible amounts. Total accounts receivable and uncollectible amounts at September 30, 2015 are as follows:

Gross billed accounts receivable	\$ 428,827
Gross unbilled accounts receivable	705,220
Uncollectibles	(55,000)
Net receivable	<u>\$ 1,079,047</u>

NOTE 8 – CAPITAL ASSETS

Capital asset activity for governmental activities for the fiscal year ended September 30, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ -	\$ 4,441,000	\$ -	\$ 4,441,000
Construction in progress	192,954	582,649	(338,407)	437,196
Total capital assets, not being depreciated	192,954	5,023,649	(338,407)	4,878,196
Capital assets, being depreciated				
Buildings	309,068	-	-	309,068
Infrastructure	63,794,919	331,980	-	64,126,899
Equipment and furniture	1,346,033	175,008	(138,166)	1,382,875
Total capital assets, being depreciated	65,450,020	506,988	(138,166)	65,818,842
Less accumulated depreciation for:				
Buildings	(27,097)	(10,302)	-	(37,399)
Infrastructure	(22,559,505)	(1,164,943)	-	(23,724,448)
Equipment and furniture	(963,252)	(74,562)	94,498	(943,316)
Total accumulated depreciation	(23,549,854)	(1,249,807)	94,498	(24,705,163)
Total capital assets, being depreciated, net	41,900,166	(742,819)	(43,668)	41,113,679
Governmental activities capital assets, net	\$ 42,093,120	\$ 4,280,830	\$ (382,075)	\$ 45,991,875

Depreciation expense was charged to function/programs as follows:

General government	\$ 74,988
Maintenance and operations	1,174,819
	<u>\$ 1,249,807</u>

Capital asset activity for business-type activities for the fiscal year ended September 30, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Business-type Activities</u>				
Capital assets, not being depreciated				
Land	\$ 1,200,000	\$ -	\$ -	\$ 1,200,000
Construction in progress	8,002,294	6,768,048	(12,277,377)	2,492,965
Total capital assets, not being depreciated	9,202,294	6,768,048	(12,277,377)	3,692,965
Capital assets, being depreciated				
Buildings	298,026	-	-	298,026
Infrastructure/Improvements	44,676,222	12,277,377	-	56,953,599
Equipment and furniture	2,047,395	184,332	-	2,231,727
Total capital assets, being depreciated	47,021,643	12,461,709	-	59,483,352
Less accumulated depreciation for:				
Buildings	(32,083)	(9,264)	-	(41,347)
Infrastructure/Improvements	(17,687,748)	(1,283,069)	-	(18,970,817)
Equipment and furniture	(1,320,337)	(136,385)	-	(1,456,722)
Total accumulated depreciation	(19,040,168)	(1,428,718)	-	(20,468,886)
Total capital assets, being depreciated, net	27,981,475	11,032,991	-	39,014,466
Business-type activities capital assets, net	\$ 37,183,769	\$ 17,801,039	\$ (12,277,377)	\$ 42,707,431

Outstanding commitments related to various construction projects was approximately \$76,000 as of September 30, 2015.

NOTE 9 – LONG-TERM LIABILITIES

Cascades, Series 2010

On April 21, 2010, the District issued \$1,320,000 of Cascades Capital Improvement Revenue Refunding Bonds, Series 2010 due on May 1, 2018 with a fixed interest rate of 3.78%. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2011 through May 1, 2018.

The Cascades Series 2010 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2015.

Utility Revenue Refunding, Series 2011

On October 25, 2011, the District issued \$24,000,000 of Utility Revenue Refunding Bonds, Series 2011 due on October 1, 2031 with a fixed interest rate of 2.85%. Interest is to be paid semiannually on each April 1 and October 1. Principal on the Bonds is to be paid serially commencing October 1, 2012 through October 1, 2031. The source of repayment or security for the Series 2011 Bonds is a pledge of certain utility revenues collected by the District.

The Series 2011 Bonds are subject to redemption as defined in the Bond Indenture. The Bond Indenture also established a debt service reserve requirement as well as other restrictions. The District was in compliance with the requirements at September 30, 2015.

Special Assessment Refunding, Series 2013

On April 24, 2013, the District issued \$19,025,000 of Water Management Benefit Special Assessment Refunding Bonds, Series 2013 due on May 1, 2025 with a fixed interest rate of 2.44%. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2014 through May 1, 2025.

The Series 2013 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2015.

Utility Revenue Refunding, Series 2013

On April 24, 2013, the District issued \$5,470,000 of Utility Revenue Refunding Bonds, Series 2013, due on October 1, 2032 with a fixed interest rate of 2.43%. Interest is to be paid semiannually on each April 1 and October 1. Principal on the Bonds is to be paid serially commencing October 1, 2013 through October 1, 2032. The source of repayment or security for the Series 2013 Bonds is a pledge of certain utility revenues collected by the District.

The Series 2013 Bonds are subject to redemption as defined in the Bond Indenture. The Bond Indenture also established a debt service reserve requirement as well as other restrictions. The District was in compliance with the requirements at September 30, 2015.

NOTE 9 – LONG-TERM LIABILITIES (Continued)

Utility Revenue Refunding, Series 2014

In August 2014, the District issued \$12,025,000 of Utility Revenue Refunding Bonds, Series 2014, due on October 1, 2035 with a fixed interest rate of 3.6%. Interest is to be paid semiannually on each April 1 and October 1. Principal on the Bonds is to be paid serially commencing October 1, 2014 through October 1, 2035. The source of repayment or security for the Series 2014 Bonds is a pledge of certain utility revenues collected by the District.

The Series 2014 Bonds are subject to redemption as defined in the Bond Indenture. The Bond Indenture also established a debt service reserve requirement as well as other restrictions. The District was in compliance with the requirements at September 30, 2015.

Stormwater Utility Revenue Bonds, Series 2014

On December 22, 2014, the District issued \$4,810,000 of Stormwater Utility Revenue Bonds, Series 2014 due on February 1, 2030 with a fixed interest rate of 3.05%. The Bonds were issued to for the purpose of acquiring land from Martin Memorial. The land was purchased with the intent to put a retainage pond on the land for excess storm water storage. Interest is to be paid semiannually on each February 1 and August 1. Principal on the Bonds is to be paid serially commencing February 1, 2015 through February 1, 2030.

The Series 2014 Bonds are subject to redemption at the option of the District prior to their maturity. The Bond Indenture established a debt service reserve requirement as well as other restrictions. The District and the City of Port St. Lucie have entered into an agreement whereby the City will transfer approximately \$400,000 of Stormwater utility fees to the District to cover the debt service on the Bonds. The District was in compliance with the requirements at September 30, 2015.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2015 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2010 (Cascades)	\$ 705,000	\$ -	\$ (165,000)	\$ 540,000	\$ 175,000
Series 2013	17,645,000		(1,415,000)	16,230,000	1,450,000
Series 2014		4,810,000	(150,000)	4,660,000	250,000
Total bonds payable	18,350,000	4,810,000	(1,730,000)	21,430,000	1,875,000
Compensated absences	16,781		(1,246)	15,535	
Total	\$ 18,366,781	\$ 4,810,000	\$ (1,731,246)	\$ 21,445,535	\$ 1,875,000
Business-type activities					
Bonds payable:					
Series 2011	\$ 22,140,000	\$ -	\$ (960,000)	\$ 21,180,000	\$ 985,000
Series 2013	5,370,000	-	(225,000)	5,145,000	230,000
Series 2014	12,025,000	-	(240,000)	11,785,000	155,000
Total bonds payable	39,535,000	-	(1,425,000)	38,110,000	1,370,000
Compensated absences	17,631		(1,708)	15,923	
Total	\$ 39,552,631	\$ -	\$ (1,426,708)	\$ 38,125,923	\$ 1,370,000

NOTE 9 – LONG-TERM LIABILITIES (Continued)

Long-term debt activity (Continued)

At September 30, 2015, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2016	\$ 1,875,000	\$ 416,956	\$ 2,291,956
2017	1,920,000	374,812	2,294,812
2018	1,975,000	331,680	2,306,680
2019	1,830,000	287,188	2,117,188
2020	1,880,000	249,124	2,129,124
2021-2025	11,950,000	640,378	12,590,378
Total	<u>\$ 21,430,000</u>	<u>\$ 2,300,138</u>	<u>\$ 23,730,138</u>

Year ending September 30:	Business-type Activities		
	Principal	Interest	Total
2016	\$ 1,370,000	\$ 1,134,464	\$ 2,504,464
2017	1,405,000	1,094,718	2,499,718
2018	1,450,000	1,053,846	2,503,846
2019	1,490,000	1,011,736	2,501,736
2020	1,530,000	968,470	2,498,470
2021-2025	8,340,000	4,148,257	12,488,257
2026-2030	9,610,000	2,861,744	12,471,744
2031-2035	11,115,000	1,311,696	12,426,696
2036	1,800,000	32,490	1,832,490
Total	<u>\$ 38,110,000</u>	<u>\$ 13,617,421</u>	<u>\$ 51,727,421</u>

NOTE 10 – INTERLOCAL AGREEMENTS

The District entered an interconnect agreement with the Reserve Community Development District (“the Reserve”) for the bulk sale of water from the District to the Reserve in 1993. In the agreement, the Reserve shall pay a connection charge of \$1,000 per water ERC, which equals 250 gallons per day, for each unit served through the interconnect. The District later amended the agreement, on November 12, 2003, to provide an additional 500,000 gallons per day, representing 2,000 ERC’s of potable water and 400,000 gallons per day, representing 2,000 ERC’s of sanitary sewer services to be phased in over a period not beyond October 1, 2015. During a prior fiscal year, on May 1, 2013, the District signed an amendment to the prior agreement, which revised the water and sewer service capacity to be purchased by the Reserve and also revised the monthly “take or pay” gallonage charges to be paid to the Utility for the potable water and sanitary sewer services received by the Reserve. Pursuant to the amended agreement, the Reserve purchased an additional 700 sewer ERC’s in May 2013, and shall now pay a connection charge of \$900 per sewer ERC. During the current fiscal year the District collected \$108,316 of connection fees which are shown as impact fees on the financial statements. The District also collected \$531,198 in wholesale water and sewer fees from the Reserve during the current fiscal year.

The District entered an interlocal agreement with the City of Port St. Lucie (the City) for maintenance of the stormwater management system in 1996. The City levies stormwater fees and then charges the District a 25% fee for administrative charges and maintaining main lines for storm runoff and remits the remaining 75% of stormwater fees collected from the District’s residents to the District for maintenance of the stormwater facilities owned by the District. For the year ended September 30, 2015, the City remitted approximately \$1,689,446 fees to the District.

In 2014 the District entered in another interlocal agreement with the City of Port St. Lucie (the City) for the payment of the debt service on the Series 2014 Bonds used to purchase land for the purpose of stormwater drainage. The City will pay the District approximately \$400,000 annually to cover the entire debt service payment for the life of the bond.

NOTE 11 – EMPLOYEE PENSION PLAN

The District has established a Simplified Employee Pension Plan (SEP), which is classified as a defined contribution plan. The District contributed 9% of eligible employees' salaries during the fiscal year ended September 30, 2015. In order to be eligible, an employee must be at least 21 years of age and employed for at least one year.

The District also has a 457 deferred compensation plan for which employees are eligible for upon hiring. This plan allows the employee to make tax deferred contribution direct to an investment account. Contributions are limited based on statutory limitations. There are no District contributions to this plan.

Pension expense was approximately \$87,000 in the general fund and \$121,000 in the water and sewer fund for the fiscal year ended September 30, 2015. The District, at its sole discretion, has the authority to terminate these pension plans; however, the District does not have the intention to do so.

NOTE 12 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 13 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There have been no claims from these risks that exceeded commercial insurance coverage over the past three years.

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Assessments	\$ 1,101,850	\$ 1,215,710	\$ 1,223,749	\$ 8,039
Stormwater fees	1,669,139	2,089,446	1,850,135	(239,311)
Grant revenue	-	52,561	52,561	-
Interest income	-	9	12	3
Miscellaneous revenue	12,243	27,657	27,657	-
Total revenues	2,783,232	3,385,383	3,154,114	(231,269)
EXPENDITURES				
Current:				
General government	335,110	735,765	388,174	347,591
Maintenance and operations	2,294,913	2,505,307	1,906,033	599,274
Capital outlay	55,092		782,230	(782,230)
Total expenditures	2,685,115	3,241,072	3,076,437	164,635
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 98,117</u>	<u>\$ 144,311</u>	77,677	<u>\$ (66,634)</u>
Fund balance - beginning			<u>4,442,418</u>	
Fund balance - ending			<u>\$ 4,520,095</u>	

See notes to required supplementary information

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2015 was amended to increase revenues by \$602,151 and increase appropriations by \$555,957. Actual general fund expenditures did not exceed appropriations during the current fiscal year.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
St. Lucie West Services District
St. Lucie County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of St. Lucie West Services District, St. Lucie County, Florida ("District") as of and for the fiscal year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 20, 2016.

Internal Control Over Financial Reporting

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

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

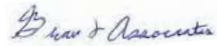
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



May 20, 2016



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

To the Board of Supervisors
St. Lucie West Services District
St. Lucie County, Florida

We have examined St. Lucie West Services District, St. Lucie County, Florida ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2015. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2015.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of St. Lucie West Services District, St. Lucie County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

May 20, 2016



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

To the Board of Supervisors
St. Lucie West Services District
St. Lucie County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of St. Lucie West Services District, St. Lucie County, Florida (the "District") as of and for the fiscal year ended September 30, 2015, and have issued our report thereon dated May 20, 2016.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 20, 2016, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

We wish to thank St. Lucie West Services District, St. Lucie County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

May 20, 2016

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS AND CURRENT YEAR STATUS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2014.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2015.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2015.

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

5. The financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes agrees with the September 30, 2015 financial audit report.

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

7. We applied financial condition assessment procedures pursuant to Rule 10.556(7) and no deteriorating financial conditions were noted as of September 30, 2015. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

**DM 4 Consider Resolution No. 2016-02 – Adopting a Fiscal Year 2016/2017
Proposed Annual Budget and Setting a Public Hearing Date**

Summary

The Staff is presenting the Proposed Annual Budget for the Fiscal Year 2016/2017. This Budget is still a work in progress, but is beginning to take its final form.

Recommendation

The Staff recommendation is to adopt Resolution No 2016-02, Adopting a Fiscal Year 2016/2017 Proposed Annual Budget and Setting a Public Hearing Date on September 13, 2016.

Budget Impact

Board Action

Moved by:

Seconded by:

Action Taken:

RESOLUTION NO. 2016-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ST. LUCIE WEST SERVICES DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2016/2017.

WHEREAS, the Board of Supervisors (“Board”) of the St. Lucie West Services District (“District”) is required by Chapter 190.008, *Florida Statutes* to approve a proposed Budget for each fiscal year; and,

WHEREAS, the Proposed Budget for Fiscal Year 2016/2017 has been prepared and considered by the Board.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ST. LUCIE WEST SERVICES DISTRICT THAT:

Section 1. The Proposed Budget for Fiscal Year 2016/2017 attached hereto as Exhibit “A” is approved and adopted.

Section 2. A Public Hearing is hereby scheduled for September 13, 2016 at 9:00 a.m. in the Offices of the St. Lucie West Services District located at 450 SW Utility Drive, Port St. Lucie, Florida 34986, for the purpose of receiving public comments on the Proposed Fiscal Year 2016/2017 Budget.

PASSED, ADOPTED and EFFECTIVE this 7th day of June 2016.

ATTEST:

**ST. LUCIE WEST SERVICES
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairman/Vice Chairman

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

DM 5 Other Items/Updates

Summary

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

CA 1 Monthly Report Public Works Department

Summary

The following monthly report is provided for your review and information as an update on the day-to-day operations and tasks of the Public Works department.



St. Lucie West Services District Public Works Department Monthly Status Report April 2016

<u>Division</u>	<u>Service Orders</u>	<u>Work Orders</u>
Aquatics	91	2
Exotic Plant Removal	18	13
Storm Water	4	223
Vac-Con	0	0
Dredge Barge	0	0
Video Ray	0	0
Irrigation	0	0
Shop	142	2
Grand Total	255	240

Aquatics Division:

Operations & Maintenance:

- Algae
 - 26 Service Orders
 - 0 Work Orders
- Injection Treatments
 - 3 Service Orders
 - 0 Work Orders
- Sonar Treatments
 - 0 Service Orders
 - 0 Work Orders
- Midge Fly Treatments
 - 2 Service Orders
 - 1 Work Orders
- Tape Grass (Harvester)
 - 2 Service Orders
 - 0 Work Orders
- Miscellaneous
 - 58 Service Orders
 - 1 Work Orders

Scheduled Maintenance

- Lake Cleaning Schedule - Available Upon Request

Exotic Plant Removal Division:

Operations & Maintenance:

- Encroaching Preserves
 - 10 Service Orders
 - 11 Work Orders
- Lygodium Treatments
 - 4 Service Orders
 - 0 Work Orders
- Exotic Vegetation Treatments
 - 0 Service Orders
- Tree Removals
 - 3 Service Orders
 - 2 Work Orders
- Preserves Maintenance
 - 0 Service Orders

Exotic Plant Removal Division Cont'd:

- Vine Management
 - 0 Service Orders
 - 0 Work Orders
- Miscellaneous
 - 1 Service Orders

Scheduled Maintenance

- None

Storm Water Division:

Operations & Maintenance:

- Locates
 - 220 Work Orders
- Street Flooding
 - 0 Service Orders
 - 0 Work Orders
- Grate Cleaning
 - 3 Service Orders
 - 0 Work Orders
- Improved Landscaping & Mowing
 - 1 Service Orders
- Miscellaneous
 - 0 Service Orders
 - 3 Work Orders

Scheduled Maintenance

- Right of Way Mowing done the first 2 weeks of each month.

Storm Water Division / Vac Con:

Operations & Maintenance:

- 0 Service Orders Cleaning Out Pipes
- 0 Service Orders Cleaning Out Structures
- 0 Miscellaneous Service Orders

Scheduled Maintenance

- None

Other Information

- 0 Estimated Footage Cleaned
- 0
- Cleaned out structure at shop

Storm Water Division / Dredge Barge:

Operations & Maintenance:

- 0 Service Orders Dredging Pipes
- 0 Miscellaneous Service Orders

Scheduled Maintenance

- None

Other Information

- 0 Estimated Yardage Cleaned
- Cascades Lake #80 attempted to dredge shallow west end
- None

Storm Water Division / Video Ray:

Operations & Maintenance:

- 0 Service Orders Viewing Pipes
- 0 Miscellaneous Service Orders

Scheduled Maintenance

- None

Irrigation Division:

Operations & Maintenance:

- Pressure Complaints
 - 0 Service Orders
 - 0 Work Orders
- Customer Has No Water Complaints
 - 0 Service Orders
 - 0 Work Orders
- Staining Complaints
 - 0 Service Orders
 - 0 Work Orders
- Miscellaneous
 - 0 Service Orders
 - 0 Work Orders

Scheduled Maintenance

- None

Other Information

- 0 Surficial Well Usage (Gallons)
- 0 Reported Reuse Customer Violations
- 87,130,804 Flows (Gallons)
- 1.88 Monthly Rainfall (Inches)
- 0 Irrigation Violations

Shop Division :

Operations & Maintenance:

- 142 Service Orders for Repairs
 - 32 Vehicles
 - 76 Equipment
 - 34 Other

Scheduled Maintenance

- None

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

CA 2 Monthly Report on Utilities Operations

Summary

This report is provided for your review and information as an update on the day-to-day Utilities operations of the St. Lucie West Services District, and will be provided once a month.

St. Lucie West Services District Monthly Utilities Operations Report

Summary		ERC Water/Wastewater Update			
<u>WATER</u>					
	<u>Commercial Accounts</u>		488		
	<u>Residential Accounts</u>		6310		
	Total Plant Capacity Based on 3.6 MGD		14,400.00	ERC's (Factor 250 gpd)	
	Sold prior to October 2010 including the Reserve		10,564.23	ERC's	
	The Reserve Commitment for 2016		1,500.00	ERC's	
	Available Water ERC as of October 1st		3,498.03		
	Sold in FY 2015-2016 (see water table below)		32.09	ERC's	
	Total Remaining Capacity for Water		3,465.94		
WATER		RESIDENTIAL	COMMERCIAL	THE RESERVE	WATER FEES COLLECTED
ERC's sold in	Oct-15	0	28.3	0	\$ 73,438.50
ERC's sold in	Nov-15	0	3.8	200	\$ 256,835.06
ERC's sold in	Dec-15	0	0.0	0	\$ -
ERC's sold in	Jan-16	0	0.0	0	\$ -
ERC's sold in	Feb-16	0	0.0	0	\$ -
ERC's sold in	Mar-16	0	0.0	0	\$ -
ERC's sold in	Apr-16	0	0.0	0	\$ -
ERC's sold in	May-16	0	0.0	0	\$ -
ERC's sold in	Jun-16	0	0.0	0	\$ -
ERC's sold in	Jul-16	0	0.0	0	\$ -
ERC's sold in	Aug-16	0	0.0	0	\$ -
ERC's sold in	Sep-16	0	0.0	0	\$ -
Total Water ERC's sold for FY 2015-16		0	32.1	200	\$ 330,273.56
<u>WASTEWATER</u>					
	<u>Commercial Accounts</u>		431		
	<u>Residential Accounts</u>		6310		
	Total Plant Capacity Based on 2.0 MG/TMADF		16,666.67	ERC's based on three month average daily flow capacity	
	Sold prior to October 2010 including the Reserve		10,438.00	ERC's	
	The Reserve Commitment for 2016		1,800.00	ERC's	
	Available Wastewater ERC as of October 1st		5,401.92		
	Sold in FY 2015-2016 (see W.Water table below)		32.09	ERC's	
	Total Remaining Capacity for Wastewater		5,369.83		
WASTEWATER		RESIDENTIAL	COMMERCIAL	THE RESERVE	WASTEWATER FEES COLLECTED
ERC's sold in	Oct-15	0	28.3	0	\$ 56,600.00
ERC's sold in	Nov-15	0	3.8	0	\$ 7,580.01
ERC's sold in	Dec-15	0	0.0	0	\$ -
ERC's sold in	Jan-16	0	0.0	0	\$ -
ERC's sold in	Feb-16	0	0.0	0	\$ -
ERC's sold in	Mar-16	0	0.0	0	\$ -
ERC's sold in	Apr-16	0	0.0	0	\$ -
ERC's sold in	May-16	0	0.0	0	\$ -
ERC's sold in	Jun-16	0	0.0	0	\$ -
ERC's sold in	Jul-16	0	0.0	0	\$ -
ERC's sold in	Aug-16	0	0.0	0	\$ -
ERC's sold in	Sep-16	0	0.0	0	\$ -
Total Wastewater ERC's sold for FY 2015-16		0	32.1	0	\$ 64,180.01
New Connections in April:		-	ERC's		

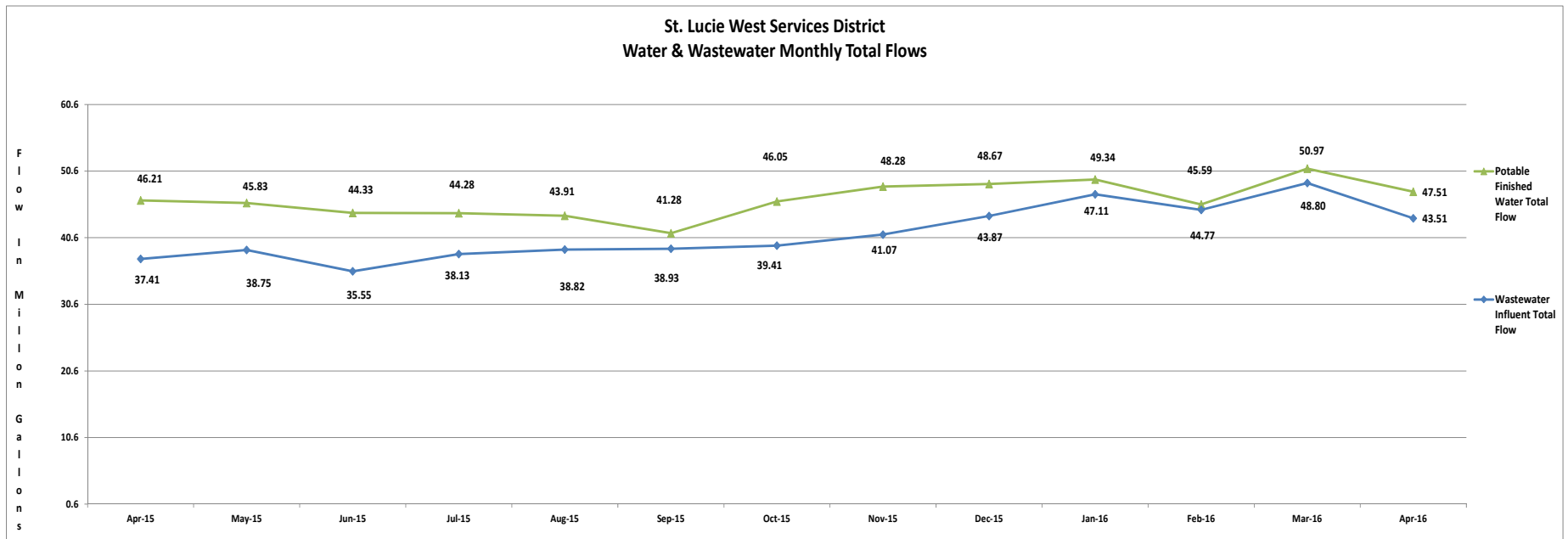
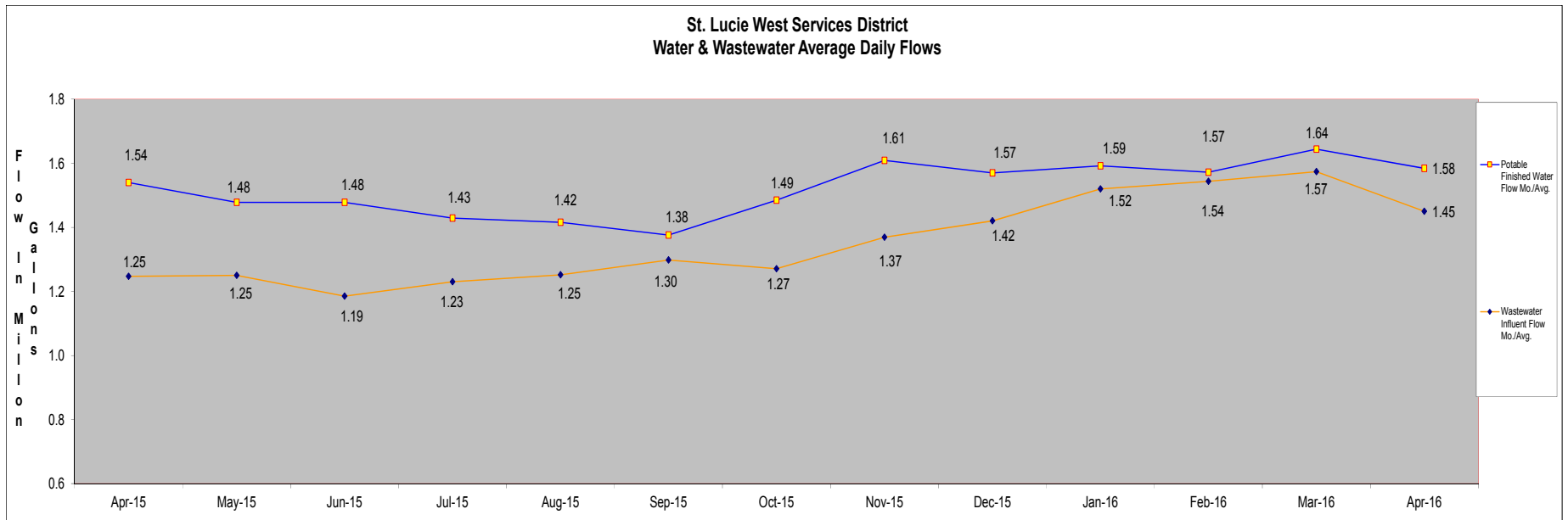
St. Lucie West Services District Monthly Utilities Operations Report		
April-16		
Water Treatment Facility		
• Total finished water produced for April was	47.51	MG
• The finished water produced for the previous twelve months was	556.04	MG
• The average daily flow of finished water for April was	1.584	MG
• The annual average daily flow of finished water for April was	1.52	MG
• The three month average daily flow of finished water for April was	1.60	MG
• The Water Treatment Plant capacity is operating at	44.0%	
• The Water Plant Annual withdrawal capacity per SFWMD WUP is at	81.4%	
<u>Water Treatment Plant Projects for April:</u>		
Wastewater Treatment Facility		
• Total Influent Wastewater flow for April was	43.51	MG
• Total Effluent Wastewater flow for April was	41.67	MG
• The average daily flow of Influent Wastewater for April was	1.45	MG
• The average daily flow of Effluent Wastewater for April was	1.39	MG
• The annual average daily flow of Influent treated for April was	1.36	MG
• The three month average daily flow of Influent treated for April was	1.52	MG
• The Wastewater Plant capacity is operating at	72%	
<u>Wastewater Treatment Plant Projects for April:</u>		
Quarterly PM's completed		
Drain BNR #1		
Began operating the plant through one BNR in order to improve process & save energy.		



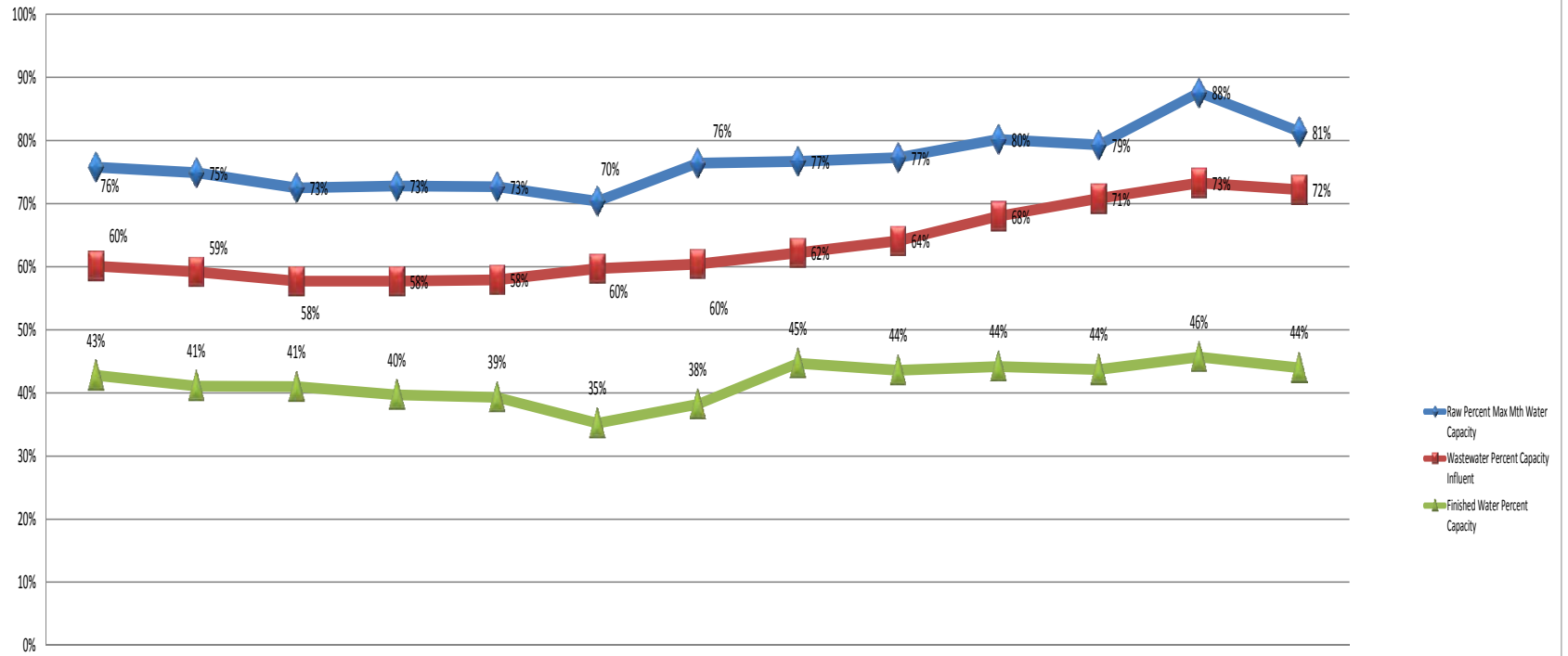
**Underground Utilities Division
Work Task and Service Order Monthly Report**

Month/Year: APRIL 2016

Count	Description
80	New Service/Establish Account
1	Install Permanent Meter
0	Remove Permanent Meter
1	Install Temporary Meter
0	Remove Temporary Meter
70	Lock Off/Close Account
0	Lock Off/Legal Reasons
9	Lock Off Temporary
16	Lock Off Non-Payment
11	Reconnection "No Fee"
6	Reconnection "Regular Hours"
0	Reconnection "After Hours"
0	Reconnection "Inspection"
22	Check for Leak "No Leak Found"
10	Check for Leak "Customers Responsibility"
13	Check for Leak "Districts Responsibility"
133	Meter Reading Exception
0	Meter Maintenance
3	Read Meter
13	Meter Box
1	Meter Test "Passed"
1	Meter Test "Failed"
0	Meter Test not completed location vacant – reason for no usage.
3	Meter Change Out
2	Fire Hydrant
47	Irrigation "Checking for Leaks and Turning On or Shutting Off Valves"
3	Sewer "Backups, Sewer Caps, or Breaks"
1	Liftstation "District"
0	Liftstation "Private"
237	Locates "Water, Sewer and Irrigation"
9	Complaints "Water Quality, Pressure, etc..."
11	Follow up "Incomplete Task by District or Contactor from Previous Service Orders"
Projects:	
Had a new 12 inch valve installed on SLW blvd	
Installing Automatic Potable Water Flushing Devices within Lake Charles and Cascades	
Flushing hydrants and Dead end mains	



St. Lucie West Services District Water and Wastewater Percent Capacity



	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
Raw Percent Max Mth Water Capacity	76%	75%	73%	73%	73%	70%	76%	77%	77%	80%	79%	88%	81%
Wastewater Percent Capacity Influent	60%	59%	58%	58%	58%	60%	60%	62%	64%	68%	71%	73%	72%
Finished Water Percent Capacity	43%	41%	41%	40%	39%	35%	38%	45%	44%	44%	44%	46%	44%

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

CA 3 Monthly Report on Capital Improvement Projects

Summary

This report is provided for your review and information as an update on the Capital Improvement Projects for the St. Lucie West Services District, and will be provided once a month.

WM014	Guettler Brothers Construction finished Wetland 1 Vertical Relocation Project, Staff started Monitoring Phase
WM013	Arcadis working on final permits for the 4E to 5 interconnect
WM019	Arcadis working on design and permitting of the Lake Harvey Project
SW069	Staff and ISS started design of Main Irrigation Pump Station Improvements
SW077	ISS started design of Potable Water line extension
SW080	Staff bidding Concentrate Tank Expansion
SW083	Staff installed the new Odor Control equipment for the WWTF
SW087	ISI finished the Irrigation SCADA Conversion

PROJECT TRACKER - St Lucie West Services District

Project No.	Project Engineer	Project Manager	Contractor / Vendor	Approved Capital Budget Funds in Dollars	Encumbered / Actual Cost of Project in Dollars	Available 2015/16 Budget	Projected Completion	Project	Oct-2015	Nov-2015	Dec-2015	Jan-2016	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	
WM001		BH	Blue Goose	113,333	96,077	17,256	0%	Stormwater Emergency Repairs													
WM013	Arcadis	RL/BH	Johnson Davis	1,100,000	786,674	313,326	0%	Basin 4E & 5 Canal and Storage Enlargement													
WM014	Arcadis	RL/BH		-	3,110	(3,110)	100%	Basin 2C Wetland Vertical Relocation & Storage Enlargement													TMDL Grant Monitoring Phase
WM019	Arcadis	RL/BH		489,180	49,180	440,000	0%	Lake Harvey Project													
SW001		JM		185,766	1,445	184,321	0%	Lift Station renewal & replacement													
SW037		JM		184,455	126,432	58,023	0%	Emergency Renewal and Replacement Projects													
SW085		JM		52,500	590	51,910	0%	Emergency (Assoc. Irr.) R&R Projects													
SW047		JM		43,434	3,670	39,764	0%	Structural Repairs Manholes													
SW049		JM		59,663	1,563	58,101	0%	Protective Coating Manholes													
SW050		JM		50,000	-	50,000	0%	WTP Grounding System Improvements													
SW063		JM		1,050	-	1,050	0%	New Meters													
SW064		JM		36,496	13,745	22,751	0%	Replacement Meters													
SW066		JM		30,000	-	30,000	0%	WWTF Painting & Sealing of Tanks													
SW069		BH		125,000	21,046	103,954	0%	Irrigation Ph 1 -Improve Existing WWTP Pump Station													
SW073		JM		13,480	-	13,480	0%	Replacement Backflow Preventors													
SW077		JM		255,000	34,665	220,335	0%	Water Line Extension													
SW080		JM		160,000	24,900	135,100	0%	WTP Concentrate Tank Expansion													
SW081		JM		145,000	-	145,000	0%	WTP Calcite Tank Project													
SW083		JM	Evoqua	80,000	77,150	2,850	100%	WWTF Odor Control Improvements													
SW084		JM		20,000	6,838	13,162	0%	UGU Potable Water Flushing Devices													
SW087		BH		39,887	39,887	-	100%	Irrigation SCADA Conversion													
Total				\$ 1,481,731	351,930	1,129,801															

Available budget amounts listed in **RED** are over Budget

Available budget amounts listed in **Blue** are at or under Budget

TOTAL PROJECTS IN PROGRESS OR COMPLETE	13	13	13	14	15	15	16						
PROJECTS IN DESIGN PHASE	4	3	3	4	4	4	3						
PROJECTS IN BID PHASE	1	1	1	1	1	1	2						
PROJECTS IN CONSTRUCTION PHASE	4	5	5	5	5	5	5						
PROJECTS COMPLETED	1	1	1	1	2	2	3						
MAINTENANCE PROJECTS	3	3	3	3	3	3	3						

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

CA 4 Monthly Reports on Billing and Customer Service

Summary

This report is provided for your review and information as an update on the monthly Billing and Customer Service Operations.

The following are the totals from the accounts receivable reports for the **April** billing cycle.

1. Actual Consumption

Water	40,624,330 Gal.
Sewer	39,453,270 Gal.
Sewer BOD	803.97 Gal.
Sewer TSS	755.97 Gal.

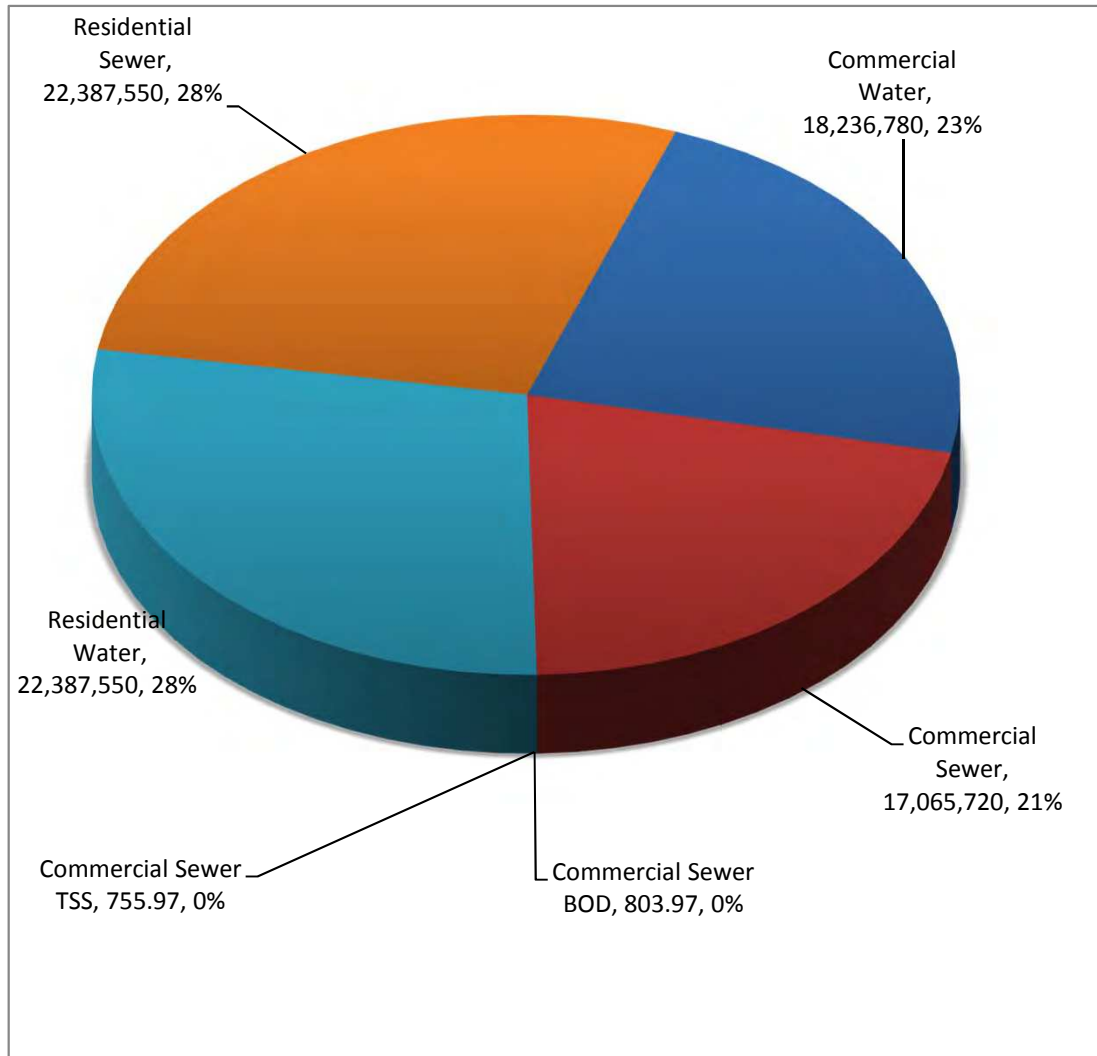
2. Amount Billed

Total Water	\$ 274,051.03
Total Sewer	\$ 317,050.10
Total Irrigation	\$ 149,626.55

3. Billing

Total Water	6,798
Total Sewer	6,741
Total Irrigation	6,433

Actual Consumption April 2016





Monthly Deposited Receivables

Month/Year - April 2016

April 2016 / DAY	DEPOSITED WATER, SEWER AND IRRIGATION RECEIVABLE												MISC DEPOSITED MISC RECEIVABLE				NON-DEPOSITED		
	Regular Payments	Credit Card Regular Payments	E-Check Regular Payments	Check/Money Order Deposits	ERC - Water Capacity Impact Fee	ERC - Water AFPI	ERC - Sewer Capacity Impact Fee	ERC - Sewer AFPI	Reserve/Misc ERC Interest	Misc Fees	Initial Meter Connection Fee	Total Monthly Deposited WSI Receivables	UT - Misc.	PM - Misc.	Reimbursement Dental Insurance - Board of Supervisors	Total Monthly Deposited Misc. Receivables	Returned Payments	Posting Errors	Corrected Payments
1	\$ 32,330.05	\$ 4,530.20	\$ 4,125.40	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,585.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ 67,085.26	\$ 8,235.74	\$ 4,826.26	\$ 1,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,547.26	\$ 193.97	\$ -	\$ 117.32	\$ 311.29	\$ -	\$ -	\$ -
6	\$ 228,983.66	\$ 16,599.19	\$ 1,811.74	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,594.59	\$ -	\$ -	\$ -	\$ -	\$ (71.71)	\$ -	\$ -
6	\$ 6,048.48	\$ 1,171.88	\$ 1,061.07	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,581.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	\$ 5,519.59	\$ 1,753.36	\$ 211.76	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,584.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	\$ 2,849.96	\$ 982.55	\$ 82.59	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,115.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	\$ 5,669.96	\$ 1,512.32	\$ 1,137.46	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 55,531.17	\$ -	\$ -	\$ 64,350.91	\$ -	\$ -	\$ -	\$ -	\$ (63.49)	\$ -	\$ -
12	\$ 1,044.28	\$ 594.39	\$ 4,950.39	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,889.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	\$ 2,012.68	\$ 3,351.72	\$ 664.29	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,228.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	\$ 3,205.28	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,505.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	\$ 3,699.72	\$ 4,383.11	\$ 2,608.63	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,191.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	\$ 4,696.01	\$ 6,784.86	\$ 3,653.27	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,334.14	\$ -	\$ -	\$ -	\$ -	\$ (75.00)	\$ -	\$ -
19	\$ 6,748.51	\$ 1,970.49	\$ 413.98	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ 25.00	\$ 9,607.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	\$ 1,332.47	\$ 2,359.81	\$ 865.19	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,657.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	\$ 4,053.44	\$ 2,102.73	\$ 1,501.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,657.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	\$ 1,786.01	\$ 3,487.14	\$ 1,867.44	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,640.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	\$ 37,718.04	\$ 8,439.64	\$ 3,534.89	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,992.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	\$ 4,447.14	\$ 3,155.73	\$ 1,496.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,099.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	\$ 23,726.21	\$ 10,445.17	\$ 800.58	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,171.96	\$ 5,409.20	\$ 44,937.51	\$ -	\$ 50,346.71	\$ -	\$ -	\$ -
28	\$ 38,925.29	\$ 7,294.02	\$ 359.78	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,779.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	\$ 34,149.82	\$ 9,836.94	\$ 4,802.90	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,289.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 516,031.86	\$ 98,990.99	\$ 40,775.18	\$ 8,900.00	\$ -	\$ -	\$ -	\$ -	\$ 55,531.17	\$ 150.00	\$ 25.00	\$ 720,404.20	\$ 5,603.17	\$ 44,937.51	\$ 117.32	\$ 50,658.00	\$ (210.20)	\$ -	\$ -
Total Reg Payments		\$ 655,798.03		Total ERC Payment		\$ -		WSI		MISC		Negative		Negative		Positive			

**ST. LUCIE WEST SERVICES DISTRICT
ACCOUNTS BILLED SUMMARY**

REPORT # 1 ACTIVE COMPANY

MONTH END SUMMARY

4/1/2016 - 4/30/2016

BALANCE TOTALS

BEGINNING BALANCE AS OF	4/1/2016
	\$ 434,611.61

GENERAL LEDGER

<u>CHARGES</u>	<u>DESCRIPTION</u>	<u>TOTAL BILL</u>	<u>COUNT</u>	<u>BILLED AMOUNT</u>
	BASE CHARGES			
5-04109	IRRIGATION BASE	6433	\$	148,504.11
5-04107	SEWER BASE	6741	\$	164,174.42
5-04106	WATER BASE	6798	\$	133,084.25
	DISPENSED/TANKER TRUCK WATER			
5-04046	BASE	8	\$	473.40
5-04014	WHOLESALE WATER BASE	1	\$	724.10
	TOTAL CHARGE		\$	446,960.28

	CONSUMPTION CHARGES			
5-04009	IRRIGATION	\$	1,122.44	
5-04007	SEWER	\$	152,290.46	
5-04007	SEWER-BOD EXCESS	\$	305.51	
5-04007	SEWER-TSS EXCESS	\$	279.71	
5-04006	WATER	\$	140,966.78	
5-04046	TANKER TRUCK WATER	\$	48.23	
5-04014	WHOLESALE WATER	\$	26,493.40	
5-04021	WHOLESALE WASTEWATER	\$	28,313.67	
	TOTAL CHARGE	\$	349,820.20	
	DEPOSIT CHARGE	\$	-	
	TOTAL CHARGES			
	IRRIGATION CHARGE	\$	149,626.55	
	SEWER CHARGE	\$	345,363.77	
	WATER CHARGE	\$	301,790.16	
	TOTAL CHARGE	\$	796,780.48	

CONSUMPTION BY GALLONS

		\$	5,102,000	\$ 882,694.33
		\$	39,453,270	\$ 1,034,984.79
		\$	803.97	\$ 1,035,290.30
		\$	755.97	\$ 1,035,570.01
		\$	40,624,330	\$ 1,176,536.79
		\$	13,900	\$ 1,176,585.02
		\$	57,831,000	\$ 1,203,078.42
		\$	16,543,000	\$ 1,231,392.09
		\$		\$ 1,231,392.09

<u>ADJUSTMENTS</u>	<u>DESCRIPTION</u>	<u>REVENUE</u>	<u>WRITE OFF</u>
	TOTAL REVENUE CHANGES	\$ (2,550.31)	\$ 1,228,841.78
	TOTAL WRITE OFFS	\$ (9.47)	\$ 1,228,832.31

<u>PENALTY</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
CHARGES		
5-04010	TOTAL PENALTY	\$ 5,117.26
		\$ 1,233,949.57

<u>MISCELLANEOUS</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
CHARGES		
5-04012	TOTAL MISCELLANEOUS	\$ 375.00
		\$ 1,234,324.57

<u>METER SET FEES</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
5-04018	METER FEE	\$ 150.00
5-04012	INITIAL CONNECTION METER FEE	\$ 25.00
	TOTAL METER FEES	\$ 175.00
		\$ 1,234,499.57

<u>IMPACT FEES</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
5-04033	WATER IMPACT (AFPI)	\$ -
5-04035	SEWER IMPACT (AFPI)	\$ -
	TOTAL IMPACT (AFPI)	\$ -
		\$ 1,234,499.57

**ST. LUCIE WEST SERVICES DISTRICT
ACCOUNTS RECEIVABLE SUMMARY**

REPORT # 2 ACTIVE COMPANY

MONTH END SUMMARY

4/1/2016 - 4/30/2016

GENERAL LEDGER

BALANCE TOTALS
CONTINUED BALANCE REFERENCE REPORT # 1

<u>PAYMENTS</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>		
5-01025	DISPENSED WATER/TANKER TRUCK	\$ 200.00	\$	1,234,299.57
5-01025	IRRIGATION	\$ 125,938.83	\$	1,108,360.74
5-01025	PENALTY	\$ 5,463.14	\$	1,102,897.60
5-01025	SEWER BASE	\$ 142,209.33	\$	960,688.27
5-01025	SEWER CONSUMPTION	\$ 125,084.24	\$	835,604.03
5-01025	WATER BASE	\$ 115,988.41	\$	719,615.62
5-01025	WATER CONSUMPTION	\$ 117,611.16	\$	602,004.46
5-01025	MISCELLANEOUS	\$ 395.50	\$	601,608.96
5-01025	CONVERSION	\$ 2,558.58	\$	599,050.38
5-01025	BOD EXCESS CONSUMPTION	\$ 735.34	\$	598,315.04
5-01025	TSS EXCESS CONSUMPTION	\$ 297.55	\$	598,017.49
	TOTAL RECEIVABLES CREDIT	\$ 636,482.08		
	CREDIT BALANCE CHANGE	\$ 24,015.95	\$	574,001.54
	SUBTRACT DEPOSIT REFUNDS	\$ (4,700.00)		
	WRITE OFF	\$ -	\$	574,001.54
	SUBTOTAL	\$ 655,798.03		
5-04014	WHOLESALE WATER	\$ 27,217.50	\$	546,784.04
5-04021	WHOLESALE WASTEWATER	\$ 28,313.67	\$	518,470.37
5-04033	WATER IMPACT (AFPI)	\$ -	\$	518,470.37
5-04035	SEWER IMPACT (AFPI)	\$ -	\$	518,470.37
5-04018	METER FEE	\$ 150.00	\$	518,320.37
5-04012	INITIAL CONNECTION METER FEE	\$ 25.00	\$	518,295.37
	TOTAL PAYMENTS	\$ 711,504.20		
 <u>REVERSE</u>				
<u>PAYMENTS</u>	<u>DESCRIPTION</u>			
	POSTING ERRORS	\$ -		
5-01025	RETURN PAYMENTS	\$ 210.20		
	TOTAL	\$ 210.20	\$	518,505.57
 <u>REFUNDS</u>				
	<u>DESCRIPTION</u>	<u>COUNT</u>	<u>AMOUNT</u>	
	TOTAL REFUNDS	39	\$ 2,544.08	\$ 521,049.65
 <u>TRANSFER</u>				
<u>BALANCE</u>	<u>DESCRIPTION</u>		<u>NET AMOUNT</u>	
	RECEIVABLES ADJUSTED	\$	(2,218.53)	\$ 518,831.12
	RECEIVABLES RE-APPLIED	\$	2,218.53	\$ 521,049.65
 <u>DEPOSIT</u>				
<u>ACTIVITY</u>	<u>DESCRIPTION</u>		<u>AMOUNT</u>	
	BEGINNING BALANCE	\$	199,942.00	
	BILLED DEPOSITS	\$	-	
5-02030	NEW DEPOSITS	\$	8,900.00	
	REFUNDS	\$	(4,700.00)	
	REVERSE REFUNDS	\$	-	
	REVERSE DEPOSITS	\$	-	
	ENDING BALANCE	\$	204,142.00	

**ENDING BALANCE AS OF
4/30/2016**

\$	521,049.65
unpaid Reserve invoice	\$ -
\$	521,049.65

ST. LUCIE WEST SERVICES DISTRICT AGED DEBT ACCOUNTS- SUMMARY FISCAL YEAR 2015 - 2016

DATE	CURRENT	1-30 DAYS	31-60 DAYS	61-90 DAYS	91-120 DAYS	>120 DAYS	credit balances	BALANCE	Percent Difference
Saturday, October 31, 2015	\$ 25.00	\$ 419,683.23	\$ 8,320.68	\$ 2,734.80	\$ 2,065.65	\$ 34,431.23	\$ (31,056.35)	\$ 436,204.24	-14.52%
Monday, November 30, 2015	\$ -	\$ 389,596.75	\$ 11,200.09	\$ 2,972.30	\$ 2,298.52	\$ 34,375.33	\$ (35,115.44)	\$ 405,327.55	-7.62%
Thursday, December 31, 2015	\$ 427.87	\$ 489,415.02	\$ 11,358.33	\$ 2,562.25	\$ 2,022.07	\$ 32,626.69	\$ (32,691.00)	\$ 505,721.23	19.85%
Sunday, January 31, 2016	\$ 37.50	\$ 461,234.13	\$ 8,181.08	\$ 3,061.74	\$ 2,241.40	\$ 34,518.55	\$ (32,391.13)	\$ 476,883.27	-6.05%
Sunday, February 28, 2016	\$ -	\$ 389,455.18	\$ 6,459.64	\$ 2,626.93	\$ 2,358.01	\$ 32,578.57	\$ (34,989.18)	\$ 398,489.15	-19.67%
Thursday, March 31, 2016	\$ 345.73	\$ 420,975.97	\$ 7,824.35	\$ 2,263.45	\$ 2,088.78	\$ 33,220.21	\$ (32,106.88)	\$ 434,611.61	8.31%
Saturday, April 30, 2016	\$ 580.10	\$ 515,020.74	\$ 6,408.88	\$ 1,873.10	\$ 1,739.73	\$ 26,287.49	\$ (30,860.39)	\$ 521,049.65	16.59%
Tuesday, May 31, 2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Thursday, June 30, 2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Sunday, July 31, 2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Wednesday, August 31, 2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Friday, September 30, 2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

CA 5 Financial Statements for April, 2016

Summary

Attached for your review are the Financial Reports for the period ending April 30, 2016.

- Financial Statements for all District Funds
- Check Register for General Fund and Water & Sewer Fund
 - Summary of Checks over \$35,000
- Balance Sheet Report for all Funds
- Bank Reconciliation Summary for all Depository Accounts

Recommendation

No Action Required.

Budget Impact

None.

Board Action

Moved by:

Seconded by:

Action Taken:

St Lucie West Service District
Budget vs. Actual (General Fund)
October 2015 through April 2016

	Oct '15 -Apr '16	Budget	\$ +/- Budget	% of Current Budget	Previous Year % of Previous Year Budget
Ordinary Income/Expense					
Income					
1-04000 · GF SLWSD GENERAL FUND REVENUE	2,648,765.40	2,987,021.00	-338,255.60	88.68%	96.7%
Total Income	2,648,765.40	2,987,021.00	-338,255.60	88.68%	96.7%
Gross Income	2,648,765.40	2,987,021.00	-338,255.60	88.68%	96.7%
Expense					
1-05000 · GF BOARD OF DIRECTORS	9,879.99	16,790.00	-6,910.01	58.84%	42.0%
1-06000 · GF DISTRICT MANAGER	305.02	27,327.00	-27,021.98	1.12%	2.1%
1-07000 · GF FINANCE	44,710.53	156,689.00	-111,978.47	28.54%	69.8%
1-12000 · GF GRANT MANAGEMENT	0.00	1,108.00	-1,108.00	0.0%	9.2%
1-13000 · GF CLERK TO THE BOARD	4,664.08	12,956.00	-8,291.92	36.0%	36.9%
1-14000 · GF AQUATICS DIVISION-PERSNL	164,087.94	350,114.00	-186,026.06	46.87%	47.6%
1-15000 · GF ADMINISTRATION DIV-PERSNL	366,351.68	596,115.00	-229,763.32	61.46%	54.2%
1-16000 · GF STORM WATER MGMT-PERSNL	225,889.09	416,691.00	-190,801.91	54.21%	51.7%
1-17000 · GF EXOTIC PLNT RMVL DIV-PERSNL	106,307.28	203,690.00	-97,382.72	52.19%	40.8%
1-18000 · GF SHOP OPERATIONS-PERSNL	36,637.98	71,378.00	-34,740.02	51.33%	51.2%
1-19000 · GF GENERAL COUNSEL	21,595.28	40,050.00	-18,454.72	53.92%	25.1%
1-23000 · GF SPECIAL COUNSEL	2,966.75	10,751.00	-7,784.25	27.6%	79.6%
1-26000 · GF ENGINEERING	10,356.61	44,778.00	-34,421.39	23.13%	21.5%
1-29000 · GF POLLUTION CONTROL	4,715.50	547.00	4,168.50	862.07%	0.0%
1-31000 · GF AQUATICS DIVISION-OPERATING	53,454.77	182,094.00	-128,639.23	29.36%	41.6%
1-33000 · GF ADMINISTRATION DIV-OPERATING	71,079.35	225,162.00	-154,082.65	31.57%	32.0%
1-34000 · GF STORM WATER MGMT-OPERATING	70,547.90	138,815.00	-68,267.10	50.82%	59.4%
1-35000 · GF EXOTIC PLANT RMVL-OPERATING	123,909.34	168,481.00	-44,571.66	73.55%	33.6%
1-36000 · GF SHOP OPERATIONS-OPERATING	16,180.10	38,852.00	-22,671.90	41.65%	49.1%
1-46000 · GF RENEWAL & REPLACEMENT	387,886.01	1,213,333.00	-825,446.99	31.97%	10.4%
Total Expense	1,721,525.20	3,915,721.00	-2,194,195.80	43.96%	42.6%
Net Ordinary Income	927,240.20	-928,700.00	1,855,940.20		
Net Income	927,240.20	-928,700.00	1,855,940.20		

Notes: 1) April is approximately 60% (6/10) of the way through the District's normal NAV Assessment collection period. Therefore income should be around 60% or higher at this point.

2) April is approximately 58.33% (7/12) of the way through the District's fiscal year. Therefore, normal ongoing expenses should be around 58.33% or lower at this point.

St Lucie West Service District
Budget vs. Actual (WMB Debt Service)
October 2015 through April 2016

	Oct '15 -Apr '16	Budget	\$ +/- Budget	% of Current Budget	Previous Year % of Previous Year Budget
Ordinary Income/Expense					
Income					
2-04000 · WB WTR MGMT BEN SRS 1999A REV	1,956,283.62	2,394,691.00	-438,407.38	81.69%	101.3%
Total Income	<u>1,956,283.62</u>	<u>2,394,691.00</u>	<u>-438,407.38</u>	<u>81.69%</u>	<u>101.3%</u>
 Gross Income	 1,956,283.62	 2,394,691.00	 -438,407.38	 81.69%	 101.3%
Expense					
2-05000 · WB WTR MGMT BEN SRS 1999A DS	430,769.28	2,367,071.00	-1,936,301.72	18.2%	249.7%
Total Expense	<u>430,769.28</u>	<u>2,367,071.00</u>	<u>-1,936,301.72</u>	<u>18.2%</u>	<u>249.7%</u>
 Net Ordinary Income	 <u>1,525,514.34</u>	 <u>27,620.00</u>	 <u>1,497,894.34</u>		
 Net Income	 <u><u>1,525,514.34</u></u>	 <u><u>27,620.00</u></u>	 <u><u>1,497,894.34</u></u>		

Notes: 1) April is approximately 60% (6/10) of the way through the District's normal NAV Assessment collection period. Therefore income should be around 60% or higher at this point. After November the NAV collections will be more.

2) The majority Bond payment is not until May each year so the expense should remain very low until the May report where it will increase significantly. Then the expense will hold steady until the end of the year.

St Lucie West Service District
Budget vs. Actual (Cascades Debt Service)
October 2015 through April 2016

	<u>Oct '15 - Apr '16</u>	<u>Budget</u>	<u>\$ +/- Budget</u>	<u>% of Current Budget</u>	<u>Previous Year % of Previous Year Budget</u>
Ordinary Income/Expense					
Income					
3-04000 · CB CASCADES SRS 1998 REVENUE	<u>185,790.93</u>	<u>211,040.00</u>	<u>-25,249.07</u>	<u>88.04%</u>	<u>90.3%</u>
Total Income	<u>185,790.93</u>	<u>211,040.00</u>	<u>-25,249.07</u>	<u>88.04%</u>	<u>90.3%</u>
 Gross Income	 185,790.93	 211,040.00	 -25,249.07	 88.04%	 90.3%
Expense					
3-05000 · CB CASCADES SRS 1998 DEBT SVC	<u>14,583.60</u>	<u>200,763.00</u>	<u>-186,179.40</u>	<u>7.26%</u>	<u>8.4%</u>
Total Expense	<u>14,583.60</u>	<u>200,763.00</u>	<u>-186,179.40</u>	<u>7.26%</u>	<u>8.4%</u>
 Net Ordinary Income	 <u>171,207.33</u>	 <u>10,277.00</u>	 <u>160,930.33</u>		
 Net Income	 <u><u>171,207.33</u></u>	 <u><u>10,277.00</u></u>	 <u><u>160,930.33</u></u>		

Notes: 1) April is approximately 60% (6/10) of the way through the District's normal NAV Assessment collection period. Therefore income should be around 50% or higher at this point.

2) The majority Bond payment is not until May each year so the expense should remain very low until the May report where it will increase significantly. Then the expense will hold steady until the end of the year.

St Lucie West Service District
Budget vs. Actual (Water & Sewer Fund)
October 2015 through April 2016

	Oct '15 - Apr '16	Budget	\$ +/- Budget	% of Current Budget	Previous Year % of Previous Year Budget
Ordinary Income/Expense					
Income					
5-04000 · WS SLWSD WATER & SEWER REVENUE	4,749,249.07	8,837,282.00	-4,088,032.93	53.74%	51.7%
Total Income	4,749,249.07	8,837,282.00	-4,088,032.93	53.74%	51.7%
Gross Income	4,749,249.07	8,837,282.00	-4,088,032.93	53.74%	51.7%
Expense					
5-05000 · WS BOARD OF DIRECTORS	9,706.38	15,504.00	-5,797.62	62.61%	42.2%
5-06000 · WS DISTRICT MANAGER	457.53	16,710.00	-16,252.47	2.74%	3.7%
5-07000 · WS FINANCE	44,188.18	333,007.00	-288,818.82	13.27%	69.4%
5-09000 · WS PROPERTY CONTROL	3,779.61	13,501.00	-9,721.39	28.0%	18.5%
5-11000 · WS UTILITY RATE CONSULTANT	-201.00	14,382.00	-14,583.00	-1.4%	5.5%
5-13000 · WS CLERK TO THE BOARD	6,950.36	17,121.00	-10,170.64	40.6%	39.0%
5-14000 · WS ADMIN DVSN-PERSNL	504,567.34	962,316.00	-457,748.66	52.43%	53.7%
5-15000 · WS WATER TRTMNT PLANT-PERSNL	203,387.07	373,624.00	-170,236.93	54.44%	56.0%
5-16000 · WS WASTEWATER TRTMT PL-PERSNL	203,639.00	367,736.00	-164,097.00	55.38%	56.4%
5-17000 · WS UNDERGROUND UTIL-PERSNL	316,452.90	586,674.00	-270,221.10	53.94%	52.1%
5-18000 · WS IRRIGATION DIV-PERSNL	31,145.22	62,281.00	-31,135.78	50.01%	56.9%
5-19000 · WS GENERAL COUNSEL	21,595.33	41,141.00	-19,545.67	52.49%	25.2%
5-23000 · WS SPECIAL COUNSEL	2,966.75	8,767.00	-5,800.25	33.84%	79.6%
5-26000 · WS ENGINEERING	27,545.53	77,831.00	-50,285.47	35.39%	47.7%
5-27000 · WATER & SEWER DEBT SERVICE	557,417.50	2,525,432.00	-1,968,014.50	22.07%	23.1%
5-28000 · WS WATER & SEWER SERVICES	365,598.31	626,740.00	-261,141.69	58.33%	58.3%
5-29000 · WS ADMIN DIV-OPERATING	136,494.94	526,631.00	-390,136.06	25.92%	35.1%
5-30000 · WS WATER TRTMNT PLANT-OPER	328,870.06	614,386.00	-285,515.94	53.53%	45.8%
5-31000 · WS WASTEWATER TRTMT PL-OPER	305,425.26	708,817.00	-403,391.74	43.09%	36.6%
5-32000 · WS UNDERGROUND UTIL-OPERATING	257,467.61	560,648.00	-303,180.39	45.92%	53.5%
5-33000 · WS IRRIGATION DIV-OPERATING	144,346.46	315,705.00	-171,358.54	45.72%	50.3%
Total Expense	3,471,800.34	8,768,954.00	-5,297,153.66	39.59%	41.7%
Net Ordinary Income	1,277,448.73	68,328.00	1,209,120.73		
Net Income	1,277,448.73	68,328.00	1,209,120.73		

Notes: 1) April is approximately 50.0% (6/12) (revenues are billed a month behind)of the way through the District's billed revenue period. Therefore, normal billed income should be around 50.0% or higher at this point.

2) April is approximately 58.33% (7/12) of the way through the District's fiscal year. Therefore, normal ongoing expenses should be around 58.33% or lower at this point.

St Lucie West Service District
Budget vs. Actual (Water & Sewer Capital)
October 2015 through April 2016

	Oct '15 -Apr '16	Budget	\$ +/- Budget	% of Current Budget	Previous Year % of Previous Year Budget
Ordinary Income/Expense					
Income					
5-36000 · WS CAP REVENUES					
5-36001 · INTEREST - R&R 4076011209	404.35	0.00	404.35	100.0%	30.5%
5-36002 · INTEREST - WWCF - 4076011236	34.44	87.00	-52.56	39.59%	22.7%
5-36003 · INTEREST - 2004 BOND ISSUE	0.01	0.00	0.01	100.0%	40.3%
5-36004 · INTEREST - WCF 4076011227	130.35	344.00	-213.65	37.89%	161.0%
5-36005 · WATER IMPACT FEES	311,043.70	247,000.00	64,043.70	125.93%	13.0%
5-36006 · WW IMPACT FEES	40,681.25	7,188.00	33,493.25	565.96%	100.6%
5-36007 · R&R TRANSFER FROM W&S OPERATING	365,598.31	626,740.00	-261,141.69	58.33%	58.3%
Total 5-36000 · WS CAP REVENUES	717,892.41	881,359.00	-163,466.59	81.45%	42.6%
Total Income	717,892.41	881,359.00	-163,466.59	81.45%	42.6%
Gross Income	717,892.41	881,359.00	-163,466.59	81.45%	42.6%
Expense					
5-37000 · WS RENEWAL & REPLACEMENT CIP					
5-37004 · CAPITAL PROJECTS SW049	1,562.50	59,663.00	-58,100.50	2.62%	0.0%
5-37006 · CAPITAL PROJECTS SW064	14,469.25	36,496.00	-22,026.75	39.65%	46.8%
5-37007 · CAPITAL PROJECTS SW001	1,444.83	185,766.00	-184,321.17	0.78%	1.4%
5-37009 · CAPITAL PROJECTS SW037	71,795.25	184,455.00	-112,659.75	38.92%	49.7%
5-37013 · CAPITAL PROJECTS SW047	3,670.00	43,434.00	-39,764.00	8.45%	4.7%
5-37014 · CAPITAL PROJECTS SW050	0.00	50,000.00	-50,000.00	0.0%	0.0%
5-37018 · CAPITAL PROJECTS SW069	3,946.04	125,000.00	-121,053.96	3.16%	121.3%
5-37020 · CAPITAL PROJECTS SW066	0.00	30,000.00	-30,000.00	0.0%	0.0%
5-37027 · CAPITAL PROJECTS SW073	0.00	13,480.00	-13,480.00	0.0%	48.8%
5-37029 · CAPITAL PROJECTS SW081	0.00	145,000.00	-145,000.00	0.0%	26.4%
5-37030 · CAPITAL PROJECTS SW083	77,150.17	80,000.00	-2,849.83	96.44%	0.0%
5-37031 · CAPITAL PROJECTS SW084	9,776.01	20,000.00	-10,223.99	48.88%	0.0%
5-37032 · CAPITAL PROJECTS SW085	735.61	0.00	735.61	100.0%	0.0%
Total 5-37000 · WS RENEWAL & REPLACEMENT CIP	184,549.66	973,294.00	-788,744.34	18.96%	22.9%
5-38000 · WS WATER CONNECT FEE CIP					
5-38011 · CAPITAL PROJECTS SW072	10,188.66	0.00	10,188.66	100.0%	0.0%
5-38012 · CAPITAL PROJECTS SW077	0.00	255,000.00	-255,000.00	0.0%	0.0%
5-38013 · CAPITAL PROJECTS SW080	26,958.00	160,000.00	-133,042.00	16.85%	0.0%
Total 5-38000 · WS WATER CONNECT FEE CIP	37,146.66	415,000.00	-377,853.34	8.95%	144.6%
5-39000 · WS WASTEWATER CONNECT FEE CIP					
5-39011 · CAPITAL PROJECTS SW062	-9,488.82	0.00			0.0%
Total 5-39000 · WS WASTEWATER CONNECT FEE CIP	-9,488.82	0.00			0.0%
Total Expense	212,207.50	1,388,294.00	-1,176,086.50	15.29%	358.6%
Net Ordinary Income	505,684.91	-506,935.00	1,012,619.91		
	505,684.91	-506,935.00	1,012,619.91		

Notes: 1) Capital Projects all happen at varying times and have varying durations. Therefore there is no hard rule for what percentage any given project should be at during any given point throughout the year.

St Lucie West Service District
Check Register
As of April 30, 2016

Date	Num	Name	Memo	Credit
ASSETS				
Current Assets				
Checking/Savings				
1-00001 · SUNTRUST (GF operating) #1363				
04/01/2016	6029	APPLE INDUSTRIAL SUPPLY CO.	PO#72725-ASSORTED OPERATING SUPPLIES	201.18
04/01/2016	6030	BLUE CROSS BLUE SHIELD OF FL	APRIL 2016 HEALTH INSURANCE-GROUP NO. 41965	56,164.86
04/01/2016	6031	CHEMICAL CONTAINERS, INC.	PO#72717-DIAPHRAGM PARTS KIT	58.45
04/01/2016	6032	FLORIDA COAST EQUIPMENT	PO#72732-KUBOTA PARTS	391.72
04/01/2016	6033	FRANKLIN TEMPLETON BANK AND TR	MARCH 2016 CONTRIBUTIONS (MARCH SEP)	24,381.26
04/01/2016	6034	HELENA CHEMICAL CO.	PO#72720-IMPEL RED/GARLON 4 ULTRA	976.25
04/01/2016	6035	HUMANA VISION INSURANCE CO	BILLING ID#591100-001-VISION INSURANCE-APRIL 2016	324.64
04/01/2016	6036	INTEGRATION SERVICES, INC.	PO#71653B-NEW SERVER RACK	2,415.00
04/01/2016	6037A	JOHNSON ENGINEERING, INC.	VOID: PO#72754-SLWSD WETLAND#1 PROJECT-PROF SVCS...	
04/01/2016	6037	PRINCIPAL LIFE	INSURANCE-APRIL 2016-ACCT. NO. 1044710-10001	2,789.70
04/01/2016	6038	QUINN ASSOCIATES GROUP, INC.	PO#72748-MANTARAY FLOW METER & SHIPPING CHARGES	4,645.00
04/01/2016	6039	SOLANTIC	PO#72757-EMPLOYEE SCREENINGS	180.00
04/01/2016	6040	TELEDYNE ISCO, INC.	PO#72739-FLOWLINK SOFTWARE LICENSE	322.00
04/01/2016	6041	THE LINCOLN NATIONAL LIFE INSURANCE CO.	LIFE INSURANCE FOR APRIL 2016-ACCOUNT NUMBER STLU...	2,784.87
04/01/2016	6042	TREASURE COAST FLEET REPAIR	PO#72716-TRANSMISSION REPAIRS	105.00
04/01/2016	6043	UNIFIRST		256.38
04/01/2016	6044	UNITED SITE SERVICES OF FLORIDA, INC.		145.00
04/01/2016	6045	VELDE FORD, INC.	PO#72743-REPROGRAMMED & CUT KEYS	155.95
04/01/2016	6046	WETLANDS MANAGEMENT INC.	PO#72721-INTERIM FIELD MONITORING OF RECONSTRUCT...	800.00
04/05/2016	6047	JOHNSON ENGINEERING, INC.	PO#72754-SLWSD WETLAND#1 PROJECT-PROF SVCS THR...	810.00
04/07/2016	6048	ARCADIS US INC.		5,013.00
04/07/2016	6049	DEPARTMENT OF CORRECTIONS	PO#72783-WORK SQUAD-1ST QUARTER 10/02/16 THROUGH...	14,374.25
04/07/2016	6050	ELPEX	PO#72727-TIRE REPAIRS	99.40
04/07/2016	6051	GONANO & HARRELL	PO#72793-MARCH 2016 LEGAL SERVICES	7,917.75
04/07/2016	6052	INTEGRATION SERVICES, INC.	PO#72792-WASTEWATER PLANT SCADA MODIFICATIONS	3,910.00
04/07/2016	6053	NATIONAL LIFT TRUCK SERVICE	PO#72709-PARKING BRAKE CABLES FOR MASTER CRAFT	305.68
04/07/2016	6054	SHENANDOAH CONSTRUCTION	PO#72763-INSTALL 24" CIPP/TELEWISE 24"/CLEAN 24"/PUMP ...	14,620.00
04/07/2016	6055	SOUTHERN SEWER EQUIPMENT SALES	PO#72791-PARTS & REPAIR FOR VAC CON	2,564.21
04/07/2016	6056	SPECIAL DISTRICT SERVICES, INC.	PO#72789-MARCH 2016 MANAGEMENT FEES	7,313.79
04/07/2016	6057	ST LUCIE CO BALING & RECYCLING	PO#72784-DISPOSAL FEES	79.13
04/07/2016	6058	STAPLES CREDIT PLAN	PO#72745-ASSORTED OFFICE SUPPLIES	1,037.95
04/07/2016	6059	SYSTEM DESIGN WIZARDS, INC.	PO#72786-WEBSITE MAINTENANCE & HOSTING MARCH 2016	268.10
04/07/2016	6060	TELEDYNE ISCO, INC.	PO#72632A-AVCH W/AC POWER	18,755.00
04/07/2016	6061	TREASURE COAST LAWN EQUIPMENT	PO#72740-POLE SAW SET	248.95
04/08/2016	6062	NAPA AUTO SUPPLY OF PORT ST. LUCIE		3,061.58
04/12/2016	debit	ASCENSUS	PR 4-13-16 (3/26/16-4/8/16) ACH (457 Plan)	1,306.89
04/15/2016		Paychex	Time clock chrg (4-15-16) Stmt# 14501510	525.00
04/15/2016	6063	AMERICAN EXPRESS		11,181.84
04/15/2016	6064	ARCADIS US INC.	PO#71139D-LAKE HARVEY WM IMPROVEMENT PROJECT SV...	4,652.50
04/15/2016	6065	CINTAS CORPORATION	PO#72821-ASSORTED FIRST AID SUPPLIES	260.76
04/15/2016	6066	FPL	PO#72828-ELECTRICAL SERVICES	44,755.25
04/15/2016	6067	PARAMOUNT TRAINING SERVICES	PO#72824-CPR-FIRST AID CLASS	1,395.00
04/15/2016	6068	RICHESON & COKE, P.A.	PO#72825-LEGAL SERVICES FOR LABOR & EMPLOYMENT IS...	2,218.75
04/15/2016	6069	SOLANTIC	PO#72827-EMPLOYEE SCREENINGS	100.00
04/15/2016	6070	TREASURE COAST LAWN EQUIPMENT		154.25
04/15/2016	6071	VERIZON WIRELESS	PO#72829-CELL PHONE SERVICES	1,499.96
04/22/2016	6072	APPLE INDUSTRIAL SUPPLY CO.	PO#72787-ASSORTED OPERATING SUPPLIES	119.40
04/22/2016	6073	COMCAST	PO#72862-CABLE TV & INTERNET SERVICES	254.23
04/22/2016	6074	COMO OIL COMPANY OF FLORIDA	PO#72795-DYED-ULTRA LOW SULPHUR 15PPM	661.25
04/22/2016	6075	COMPUTER NETWORK SERVICES	PO#72866-POSSIBLE LIGHTNING STRIKE/POWER SURGE-DI...	297.90
04/22/2016	6076	CONEXIS	PO#72858-COBRA DIRECT BILL FOR MARCH 2016	49.65
04/22/2016	6077	ELPEX	PO#72844-TIRES	178.00
04/22/2016	6078	FLORIDA DEPARTMENT OF HEALTH	PO#72809-EMPLOYEE VACCINATIONS	220.00
04/22/2016	6079	HELENA CHEMICAL CO.		9,690.00
04/22/2016	6080	HOME DEPOT CREDIT SERVICES		1,738.12
04/22/2016	6081	LOWE'S		2,406.24
04/22/2016	6082	PRAXAIR	PO#72796-TIG TORCH ASSY/TIG CUP/COLLET	193.23
04/22/2016	6083	SOUTHERN SEWER EQUIPMENT SALES	PO#72851-PARTS & REPAIR FOR VAC CON	1,106.14
04/22/2016	6084	TREASURE COAST LAWN EQUIPMENT		1,160.07
04/22/2016	6085	UNIFIRST		758.64
04/22/2016	6086	WINDSTREAM COMMUNICATIONS	PO#72863-TELEPHONE SERVICES	681.95
04/26/2016	debit	ASCENSUS	PR 4-27-16 (04/09/16-04/22/16) ACH (457 Plan)	1,285.09
04/26/2016	6087	VERO CHEMICAL DISTRIBUTORS INC		996.85
04/29/2016	6088	APPLE INDUSTRIAL SUPPLY CO.		205.41
04/29/2016	6089	ARMADILLO DIRT WORKS, LLC	PO#72894-650 TREASURE COVE-LAKE CHARLES	2,650.00
04/29/2016	6090	CAPITAL OFFICE PRODUCTS	PO#72896-ASSORTED OFFICE SUPPLIES	312.97
04/29/2016	6091	CITY ELECTRIC SUPPLY CO.		2,131.47
04/29/2016	6092	COAST PUMP & SUPPLY CO., INC.	PO#72742-POOL SILICONE LUBE & SHAFT SEAL	163.33
04/29/2016	6093	FASTENAL INDUSTRIAL & CONSTRUCTION	ASSORTED SUPPLIES	60.51
04/29/2016	6094	INTEGRATION SERVICES, INC.	PO#72904-RESOLVING ISSUES WITH PROCESS REPORTS	765.00
04/29/2016	6095	PRAXAIR		1,177.24
04/29/2016	6096	SAM'S CLUB DISCOVER	ASSORTED OPERATING SUPPLIES	490.52
04/29/2016	6097	SAMPSON'S TREE SERVICE CO.	PO#72903-652 SW TREASURE COVE-STUMP GRINDING & H...	165.00
04/29/2016	6098	SITEONE LANDSCAPE SUPPLY, LLC	PO#72819-HERBICIDE/RELEGATE HERBICIDE/PROSECUTOR	2,057.08
04/29/2016	6099	STAPLES CREDIT PLAN	PO#72897-ASSORTED OFFICE SUPPLIES	199.99
04/29/2016	6100	SUNSHINE STATE ONE CALL OF FLORIDA, INC	PO#72854-TICKETS TRANSMITTED FOR MARCH 2016	68.13
04/29/2016	6101	THOMPSON TRACTOR CO.	PO#72826-KIT BLADE/SHIPPING	1,208.88
04/29/2016	6102	TOW MASTERS OF PORT ST. LUCIE	PO#72741-TOWING SERVICES ON 03/30/16	149.00

Date	Num	Name	Memo	Credit
04/29/2016	6103	USABBLUEBOOK	PO#72820-HIGH SECURITY MASTER LOCKS-SPECIAL KEY C...	165.65
04/29/2016	6104	BLUE CROSS BLUE SHIELD OF FL	MAY 2016 HEALTH INSURANCE-GROUP NO. 41965	53,694.96
Total 1-00001 · SUNTRUST (GF operating) #1363				332,988.15
1-00002 · SUNTRUST (GF R&R Fund) # 3968				
Total 1-00002 · SUNTRUST (GF R&R Fund) # 3968				
5-00002 · SUNTRUST (WS Operating) #7918				
04/01/2016	6327	ALEXANDER IVAN JORDAN	CUSTOMER REFUND-ALEXANDER IVAN JORDAN-51274972	50.00
04/01/2016	6328	ARDAVAN DARGAHI	CUSTOMER REFUND-ARDAVAN DARGAHI-149858812	15.26
04/01/2016	6329	BANDES CONSTRUCTION INC.	CUSTOMER REFUND-BANDES CONSTRUCTION INC.-200651...	773.79
04/01/2016	6330	CHRISI THANOS	CUSTOMER REFUND-CHRISI THANOS-1826712720	19.80
04/01/2016	6331	DEVORA COHN	CUSTOMER REFUND-DEVORA COHN-140317158	65.00
04/01/2016	6332	DUANE F. HUBBARD	CUSTOMER REFUND-DUANE F. HUBBARD-1317112854	144.00
04/01/2016	6333	MAGNOLIA LAKES RESIDENTS' ASSOCIATION	70020354-003	53.16
04/01/2016	6334	MURIEL SADLOWSKI	CUSTOMER REFUND-MURIEL SADLOWSKI-97699490	32.72
04/01/2016	6335	PATRICIA VANATTA	CUSTOMER REFUND-PATRICIA VANATTA-198793066	88.58
04/01/2016	6336	PORT SAINT LUCIE FITNESS LLC	CUSTOMER REFUND-PORT SAINT LUCIE FITNESS LLC-1994...	72.23
04/01/2016	6337	REID JOHNSON	CUSTOMER REFUND-REID JOHNSON-191419662	53.53
04/01/2016	6338	ROBERT GUNN ROBINSON	CUSTOMER REFUND-ROBERT GUNN ROBINSON-167398474	12.14
04/01/2016	6339	ROGER MOORE	CUSTOMER REFUND-ROGER MOORE-1984312164	64.56
04/01/2016	6340	SELMA SCHEVERS	CUSTOMER REFUND-SELMA SCHEVERS-178999442	76.89
04/01/2016	6341	SYLVIA FRANCES GRECCO	CUSTOMER REFUND-SYLVIA FRANCES GRECCO-194477992	62.05
04/01/2016	6342	VINCENT A. VERTERANO	CUSTOMER REFUND-VINCENT A. VERTERANO-175632084	23.86
04/01/2016	6343	WATERMARK REALTY	CUSTOMER REFUND-WATERMARK REALTY-202555526	60.79
04/01/2016	6344	ALLPRO TINT	REMOVE OLD TINT AND REPLACE WITH NEW TINT OF 2007 ...	50.00
04/01/2016	6345	FERGUSON ENTERPRISES		1,617.32
04/01/2016	6346	GRAYBAR	PO#72592-OPEARATING SUPPLIES	1,321.85
04/01/2016	6347	HD SUPPLY WATERWORKS, LTD	PO#72595A-CEMENT LINED PIPE	482.95
04/01/2016	6348	ODYSEY MANUFACTURING COMPANY	PO#72669-HYPOCHLORITE SOLUTIONS	1,015.00
04/01/2016	6349	PRP CONSTRUCTION GROUP, LLC		8,608.50
04/01/2016	6350	RevSpring, Inc.	PO#72747-STATEMENTS	3,904.04
04/01/2016	6351	SHERWIN WILLIAMS		343.55
04/01/2016	6352	THE BUSHEL STOP, INC.		711.00
04/07/2016	6363	FW&PCOA REGION V	RON STEINER-OPERATORS SEMINAR FOR CEU'S	130.00
04/08/2016	6353	AMANDA BRICKLEY	CUSTOMER REFUND-AMANDA BRICKLEY-153697474	28.59
04/08/2016	6354	ANNA T. KLOSE	CUSTOMER REFUND-ANNA T. KLOSE-163213806	35.66
04/08/2016	6355	DEIRDRE HOLMES	CUSTOMER REFUND-DEIRDRE HOLMES-1438312848	10.41
04/08/2016	6356	MARGARET H. HERZOG	CUSTOMER REFUND-MARGARET H. HERZOG-203038942	6.51
04/08/2016	6357	MARIE T. BENNETT	CUSTOMER REFUND-MARIE T. BENNETT-90838816	42.38
04/08/2016	6358	MAURICIO SALAS	CUSTOMER REFUND-MAURICIO SALAS-2015512796	44.42
04/08/2016	6359	MEGHAN LOOSER	CUSTOMER REFUND-MEGHAN LOOSER-192411362	19.00
04/08/2016	6360	RAYMOND E. SMITH	CUSTOMER REFUND-RAYMOND E. SMITH-1350713182	44.89
04/08/2016	6361	SCOTT T. STOER	CUSTOMER REFUND-SCOTT T. SOTER-151918060	34.31
04/08/2016	6362	FW&PCOA REGION V	GEORGE RUFF-OPERATORS SEMINAR FOR CEU'S	130.00
04/08/2016	6364	A & B Pipe & Supply, Inc.		290.35
04/08/2016	6365	APPLE INDUSTRIAL SUPPLY CO.	PO#72774-ASSORTED OPERATING SUPPLIES	434.61
04/08/2016	6366	ARCADIS US INC.	PO#72749-UTILITY SYSTEM PROF SERVICES FROM 02/22/16 ...	76.00
04/08/2016	6367	CITY ELECTRIC SUPPLY CO.		1,070.59
04/08/2016	6368	FASTENAL INDUSTRIAL & CONSTRUCTION	PO#72772-ASSORTED SUPPLIES	108.93
04/08/2016	6369	FEDEX	PO#72785-SHIPPING CHARGES	25.27
04/08/2016	6370	FERGUSON ENTERPRISES		1,887.40
04/08/2016	6371	FLOWERS CHEMICAL LABORATORIES		4,786.00
04/08/2016	6372	KERNS CONSTRUCTION	PO#72705-SIDEWALK REPAIRS	1,144.25
04/08/2016	6373	ODYSEY MANUFACTURING COMPANY	PO#72667-HYPOCHLORITE SOLUTIONS	841.00
04/08/2016	6374	OKEECHOBEE LANDFILL	PO#72767-SERVICE PERIOD MARCH 2016	9,487.38
04/08/2016	6375	SIGNS OF THE TIMES VENTURES LLC	PO#72751-DIGITAL PRINTED REFLECTIVE SIGNS	310.50
04/08/2016	6376	SOUTHEASTERN FREIGHT LINES INC.	PO#72746-TUBE HARDWARE	58.76
04/08/2016	6377	TREASURE COAST LAWN EQUIPMENT	PO#72762-16" OMNIVORE DIAMOND BLADE	759.95
04/08/2016	6378	TURNER INDUSTRIAL SUPPLY CO.		2,197.14
04/15/2016	6379	ASHLEY EASOM	CUSTOMER REFUND-ASHLEY EASOM-166558036	9.76
04/15/2016	6380	CONSTANCE LONG	CUSTOMER REFUND-CONSTANCE LONG-96259348	133.40
04/15/2016	6381	DONALD S. POYNER	CUSTOMER REFUND-DONALD S. POYNER-18545626	40.10
04/15/2016	6382	LINDA L. LEITER	CUSTOMER REFUND-LINDA L. LEITER-1323512916	30.35
04/15/2016	6383	STACY RIVERA	CUSTOMER REFUND-STACY RIVERA-199138096	40.89
04/15/2016	6384	VICTOR RODRIGUEZ	CUSTOMER REFUND-VICTOR RODRIGUEZ-18411786	53.38
04/15/2016	6385	CINTAS CORPORATION		283.56
04/15/2016	6386	COAST PUMP & SUPPLY CO., INC.		782.50
04/15/2016	6387	ERC&C LLC	PO#72797-FABRICATE 8" SCH 40 CONCENTRATE PIPING	5,750.00
04/15/2016	6388	FLUID CONTROL SPECIALTIES, INC.	PO#72578-LCD SCREEN P/N	350.66
04/15/2016	6389	GILBERT FORD, LLC	FORD 2016 F150 SUPER CAB-WHITE	23,600.86
04/15/2016	6390	HYDROCOP	PO#72817-CROSS CONNECTION CONTROL PROGRAM MGM...	550.00
04/15/2016	6391	RevSpring, Inc.	PO#72818-STATEMENTS	24.39
04/15/2016	6392	SHERWIN WILLIAMS		143.74
04/22/2016	6393	DAN R RYAN	CUSTOMER REFUND-DAN R RYAN-20377556	32.53
04/22/2016	6394	DANIEL JONATHAN JANVREM	CUSTOMER REFUND-DANIEL JONATHAN JANVREM-1961733...	28.83
04/22/2016	6395	ELEANOR SIMMONS	CUSTOMER OVERPAYMENT REFUND-ELEANOR SIMMONS-9...	37.35
04/22/2016	6396	EVELIINA MELENTJEFF	CUSTOMER REFUND-EVELIINA MELENTJEFF-158416158	87.32
04/22/2016	6397	LINDA MACHESIC	CUSTOMER REFUND-LINDA MACHESIC-45734432	68.69
04/22/2016	6398	MARTA YERA	CUSTOMER REFUND-MARTA YERA-96799400	37.30
04/22/2016	6399	NORMAN BARNES	CUSTOMER REFUND-NORMAN BARNES-27552670	9.65
04/22/2016	6400	ACCURATE SEPTIC SERVICES INC.	PO#72816-LIQUID WASTE RECEIVED PER GALLON	210.00
04/22/2016	6401	ARMADILLO DIRT WORKS, LLC		8,700.00
04/22/2016	6402	COAST PUMP & SUPPLY CO., INC.	PO#72813-FLOCONTROL/SCH40 PVC	46.66
04/22/2016	6403	FERGUSON ENTERPRISES		5,220.60

Date	Num	Name	Memo	Credit
04/22/2016	6404	HD SUPPLY WATERWORKS, LTD		1,433.15
04/22/2016	6405	ODYSSEY MANUFACTURING COMPANY	PO#72737-HYPOCHLORITE SOLUTIONS	2,772.40
04/22/2016	6406	PRP CONSTRUCTION GROUP, LLC	PO#72755- INSTALLED 16" VALVE & SOD/PERMITS/MOBILIZA...	6,516.25
04/22/2016	6407	RevSpring, Inc.	PO#72856-STATEMENTS	320.04
04/22/2016	6408	SUNGARD PUBLIC SECTOR	PO#72861-MAY 2016 MAINTENANCE	2,718.28
04/22/2016	6409	THE AVANTI COMPANY, INC.	PO#72773-MCCROMETER	113.29
04/22/2016	6410	TREASURE COAST FLEET REPAIR		3,724.77
04/22/2016	6411	USABLUEBOOK	PO#72760-WATER PROBE/INSULATED PROBES	732.36
04/22/2016	6412	USI INSURANCE SERVICES LLC	PO#72840-ENDT NO. 6-COMMERCIAL PACKAGE	7,842.00
04/22/2016	6413	WESTECH	PO#72736-CONNECTING WIRE FOR SENSOR/PROXIMITY SE...	218.38
04/26/2016	6414	VERO CHEMICAL DISTRIBUTORS INC		12,250.74
04/29/2016	6415	CITY ELECTRIC SUPPLY CO.	PO#72782-PLASTIC TAPE & RUBBER TAPE	34.04
04/29/2016	6416	COAST PUMP & SUPPLY CO., INC.	PO#72859-PC VALVES	15.43
04/29/2016	6417	CRAIG ERICKSON	WATER CONSERVATION REBATE PROGRAM 2015-16 23	200.00
04/29/2016	6418	FASTENAL INDUSTRIAL & CONSTRUCTION	PO#72778-DRILL BITS	27.23
04/29/2016	6419	FERGUSON ENTERPRISES	PO#72788-VALVE BOX COVER	194.00
04/29/2016	6420	FLORIDA COAST EQUIPMENT	PO#72879-KUBOTA PARTS	102.55
04/29/2016	6421	IMERYS	PO#72733-XO WHITE WT 2000LB BAG	9,725.99
04/29/2016	6422	SENSUS	PO#72850-REPAIRED CHGSTD MSTR AY-ONE PRICE FIX ALL	290.09
04/29/2016	6423	SIGNS OF THE TIMES VENTURES LLC	PO#72865-DIGITAL PRINTED REFLECTIVE SIGNS	282.00
04/29/2016	6424	SYSTEMATIC SERVICES INC.	PO#72849-TWO SHOP MECHANICS & BOOM ON 4/4-SERVIC...	885.00
04/29/2016	6425	THE BUSHEL STOP, INC.	PO#72872-30 PCS SOD	45.00
04/29/2016	6426	TREASURE COAST LAWN EQUIPMENT		1,567.96
04/29/2016	6427	USABLUEBOOK	PO#72855-1/2' HAYWARD CPVC BALL VALVE	573.02
04/29/2016	6428	NATIONAL LIFT TRUCK SERVICE	WTP REPLACEMENT FORKLIFT	19,000.00
Total 5-00002 · SUNTRUST (WS Operating) #7918				161,583.36
Total Checking/Savings				494,571.51
Total Current Assets				494,571.51
TOTAL ASSETS				494,571.51
LIABILITIES & EQUITY				
TOTAL LIABILITIES & EQUITY				

St Lucie West Service District
Checks Over \$35,000
As of April 30, 2016

Date	Num	Name	Memo	Credit
ASSETS				
Current Assets				
Checking/Savings				
1-00001 · SUNTRUST (GF operating) #1363				
04/01/2016	6030	BLUE CROSS BLUE SHIELD OF FL	APRIL 2016 HEALTH INSURANCE-GROUP NO. 41965	56,164.86
04/15/2016	6066	FPL	PO#72828-ELECTRICAL SERVICES	44,755.25
04/29/2016	6104	BLUE CROSS BLUE SHIELD OF FL	MAY 2016 HEALTH INSURANCE-GROUP NO. 41965	53,694.96
Total 1-00001 · SUNTRUST (GF operating) #1363				154,615.07
5-00002 · SUNTRUST (WS Operating) #7918				
Total 5-00002 · SUNTRUST (WS Operating) #7918				
Total Checking/Savings				154,615.07
Total Current Assets				154,615.07
TOTAL ASSETS				154,615.07
LIABILITIES & EQUITY				
TOTAL LIABILITIES & EQUITY				

St Lucie West Service District
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
1-00001 · SUNTRUST (GF operating) #1363	785,751.09
1-00002 · SUNTRUST (GF R&R Fund) # 3968	1,304,495.93
5-00001 · SUNTRUST (WS Deposit) #1355	68,177.27
5-00002 · SUNTRUST (WS Operating) #7918	5,074,935.47
Total Checking/Savings	<u>7,233,359.76</u>
Other Current Assets	
1-02000 · GF SLWSD GENERAL ASSETS	2,410,837.60
2-01000 · WB WTR MGMT BEN 1999A ASSETS	2,390,646.65
3-01000 · CB CASCADES SRS 1998 ASSETS	240,122.99
5-01000 · WS SLWSD WATER & SEWER ASSETS	54,595,181.99
Total Other Current Assets	<u>59,636,789.23</u>
Total Current Assets	66,870,148.99
Other Assets	
000000 · Journal Entry Exchange	2,465.25
Total Other Assets	<u>2,465.25</u>
TOTAL ASSETS	<u>66,872,614.24</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-19.43
Total Accounts Payable	<u>-19.43</u>
Other Current Liabilities	
1-03000 · GF SLWSD GENERAL LIAB	-448,741.11
2-02000 · WB WTR MGMT BEN 1999A LIAB	46,018.44
3-02000 · CB CASCADES SRS 1998 LIAB	8,073.78
5-02000 · WS SLWSD WATER & SEWER LIAB	40,438,204.39
Total Other Current Liabilities	<u>40,043,555.50</u>
Total Current Liabilities	<u>40,043,536.07</u>
Total Liabilities	40,043,536.07
Equity	
1-01000 · GF SLWSD GENERAL FND BAL	827,947.27
2-03000 · WB WTR MGMT BEN 1999A FND BAL	3,364,957.58
3-03000 · CB CASCADES SRS 1998 FND BAL	352,271.63
32000 · Retained Earnings	4,952,597.55
4-02000 · CP WMB CAP PROJECTS FUND BAL	3,188,817.19
5-03000 · WS SLWSD WATER & SEWER FND BAL	9,724,940.02
Net Income	4,417,546.93
Total Equity	<u>26,829,078.17</u>
TOTAL LIABILITIES & EQUITY	<u>66,872,614.24</u>

**ST LUCIE WEST SERVICE DISTRICT
ACCOUNT RECONCILIATION SUMMARY
FOR MONTH END April 30th, 2016**

G/L #	Account Name	Bank	Account #	Statement EOM Balance	In Transit	Reconciled Statement Balance	G/L Balance	Reconciled
OPERATING								
1-00001	Operating Checking	ST	1000104111363	864,134.88	1,832,022.64	2,696,157.52	2,696,157.52	* Yes
1-00002	Operating Checking R&R Fund	ST	1000104113968	1,304,495.93	-	1,304,495.93	1,304,495.93	* Yes
1-00002	Operating Checking Escrow Fund	ST	1000104118740	-	-	-	-	Yes
1-02022	Surplus Funds - SBA	SBA	271912	6,121.00	-	6,121.00	6,121.00	Yes
TOTAL OPERATING						\$ 4,006,774.45	\$ 4,006,774.45	
WATER MANAGEMENT BOND FUNDS								
2-01060	Revenue Fund-WMB 2013	US	203823000	2,007,480.02	-	2,007,480.02	2,007,480.02	Yes
2-01061	Interest Account-WMB 2013	US	203823001	-	-	-	-	Yes
2-01062	Sinking Account-WMB 2013	US	203823002	-	-	-	-	Yes
2-01063	Redemption Account-WMB 2013	US	203823003	-	-	-	-	Yes
2-01064	Reserve Fund-WMB 2013	US	203823004	183,079.30	-	183,079.30	183,079.30	Yes
2-01065	COI Fund-WMB 2013	US	203823005	-	-	-	-	Yes
2-01070	Revenue Fund-WMB 2014	US	213449000	87.33	-	87.33	87.33	Yes
2-01071	Interest Account-WMB 2014	US	213449001	-	-	-	-	Yes
2-01072	Sinking Account-WMB 2014	US	213449002	-	-	-	-	Yes
2-01073	Redemption Account-WMB 2014	US	213449003	-	-	-	-	Yes
2-01074	Reserve Fund-WMB 2014	US	213449004	200,000.00	-	200,000.00	200,000.00	Yes
2-01075	Acquisition Fund-WMB 2014	US	213449005	-	-	-	-	Yes
2-01076	COI Fund-WMB 2014	US	213449006	-	-	-	-	Yes
3-01051	Revenue Fund-Cascades 2010	US	140706000	220,761.89	-	220,761.89	220,761.89	Yes
3-01052	Interest Account-Cascades 2010	US	140706001	-	-	-	-	Yes
3-01053	Sinking Fund-Cascades 2010	US	140706002	-	-	-	-	Yes
3-01054	Redemption-Cascades 2010	US	140706003	-	-	-	-	Yes
3-01055	Reserve Fund-Cascades 2010	US	140706004	19,361.10	-	19,361.10	19,361.10	Yes
3-01056	COI-Cascades 2010	US	140706005	-	-	-	-	Yes
3-01057	Escrow-Cascades 2010	US	140707000	-	-	-	-	Yes
WATER MANAGEMENT BOND FUNDS TOTAL						\$ 2,630,769.64	\$ 2,630,769.64	
WATER AND SEWER ACCOUNTS								
5-00001	Water & Sewer Cash Depository	ST	1000104111355	50,850.61	648,697.55	699,548.16	699,548.16	* Yes
5-00002	Water & Sewer Operating Checking	ST	1000104117918	5,143,345.71	(2,395,119.17)	2,748,226.54	2,748,226.54	* Yes
5-01005	Construction Fund	US	4076011281	0.01	-	0.01	0.01	Yes
5-01006	Operating/Maintenance	US	4076011174	0.26	-	0.26	0.26	Yes
	Total	US	4076011182	2,524,601.50	-	2,524,601.50	2,524,601.50	Yes
5-01008	Senior Interest	US	4076011183	243,302.51	-	243,302.51	243,302.51	Yes
5-01010	Renewal & Replacement	US	4076011209	1,492,862.11	-	1,492,862.11	1,492,862.11	Yes
5-01011	Rate Stabilization	US	4076011218	530,798.39	-	530,798.39	530,798.39	Yes
5-01012	Water Connection	US	4076011227	425,222.59	-	425,222.59	425,222.59	Yes
5-01013	Wastewater Connection	US	4076011236	115,104.05	-	115,104.05	115,104.05	Yes
5-01014	Revenue Fund	US	4076011165	-	-	-	-	Yes
5-01015	Surplus Fund	US	4076011272	4,241,947.36	-	4,241,947.36	4,241,947.36	Yes
5-01016	Principal Account	US	4076035781	820,043.78	-	820,043.78	820,043.78	Yes
5-01042	Surplus Funds - SBA	SBA	271911	473.92	-	473.92	473.92	Yes
WATER AND SEWER ACCOUNTS TOTAL						\$ 13,842,131.18	\$ 13,842,131.18	
GRAND TOTAL						\$ 20,479,675.27	\$ 20,479,675.27	

* Note: These checking accounts (1363, 3968, 1355, & 7918) are reconciled to 5/31/16, not to the end of the month, due to the software's "in transit" calculation.

COMPLETED BY:

Michael McElligott - Assistant Finance Director

DATE:

5-31-16

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

CA 6 Consider Approval to Transfer Funds for the R&R Account and the WCF Account Requisitions

Summary

Attached for your review and approval is a request to transfer funds from the Renewal & Replacement Account (R&R) and the Water Connection Account (WCF) for expenses that are previously budgeted project-related expenses for FY 2015/2016 and have been previously approved by the Board to be funded from one of the above mentioned accounts.

All of the expenditures are appropriate for payment from the R&R Account and the WCF Account Fund. All expenditures are in compliance with the District's policy where the cost exceeds the capitalization threshold for Fixed Assets.

- \$11,316.45 – Renewal & Replacement Account
- \$5,750.00 – Water Connection Account

All Invoices for this requisition are attached for your review.

Recommendation

Staff recommends Board approval to transfer funds from the R&R Account for \$11,316.45 and the WCF Account for \$5,750.00 to the Public Fund Checking account for reimbursement for payments made that have been budgeted to be funded by this account.

Budget Impact

None.

Board Action

Moved by:

Seconded by:

Action Taken:

**ST. LUCIE WEST SERVICES DISTRICT
REQUISITION FOR PAYMENT
RENEWAL & REPLACEMENT TRUST ACCOUNT**

The undersigned, an Authorized Officer of St. Lucie West Services District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Indenture of Trust from the District to US Bank, as trustee (the "Trustee"), dated as of February 1, 2000 (the "Indenture") (all capitalized terms used herein shall have the meaning as such term in the Indenture):

(A) Requisition Number:

2016-10

(B) Name of Payee:

***St. Lucie West Services District, Water & Sewer Checking Account
SunTrust Bank Account # 1000144367918***

(C) Amount Payable:

\$11,316.45

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of issuance, if applicable):

Per attached letter and invoices; all of these expenditures are for renewal and replacement projects where the costs exceeds the capitalization threshold for fixed assets held by the St. Lucie West Services District.

(E) Fund or Account and subaccount, if any, from which disbursement to be made:

Renewal/Replacement, Account Number 4076011209

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the [✓] Renewal/Replacement Fund that each disbursement set forth above was incurred in connection with the cost of extensions, improvements or

additions to, or the replacement or renewal of capital assets of the Utility System, or extraordinary repairs of the Utility System.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

If this requisition is for a disbursement from other than the Transaction Cost Account or for payment of capitalized interest, there shall be attached a resolution of the Governing Body of the District approving the specific contract with respect to which disbursements pursuant to this requisition are due and payable.

Attached hereto are originals of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

ST. LUCIE WEST SERVICES DISTRICT

By:

Chairman

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE
AND CAPITALIZED INTEREST REQUESTS ONLY**

If this requisition is for a disbursement from other than Capitalized Interest or Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Renewal & Replacement Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Renewal & Replacement Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer shall have been amended or modified on the date hereof.

Consulting Engineer
Robert W. Lawson, P.E.

2016-10

2:51 PM

6/01/16

accrual Basis

St Lucie West Service District Transaction Detail By Account

April 2016

Type	Date	Num	Name	Memo	Debit	Credit	Balance
5-37000 - WS RENEWAL & REPLACEMENT CIP							
5-37006 - CAPITAL PROJECTS SW064							
Bill	04/21/2016	F285694	HD SUPPLY WATERWORKS, LTD	PO#72715-OMNI 2" C2 MTR 1GAL METER	1,136.25		1,136.25
Bill	04/21/2016	E951981	HD SUPPLY WATERWORKS, LTD	PO#72342-SRII TR/PL MTR 10 USG LOW LEAD 10 GAL	7,140.00		8,276.25
Credit	04/21/2016	E984696	HD SUPPLY WATERWORKS, LTD	PO#72342A-CREDIT FOR RETURN OF 3/4S IPERL TRPLL 1G 6" W/TRPL HOUSING		7,552.00	724.25
Total 5-37006 - CAPITAL PROJECTS SW064					8,276.25	7,552.00	724.25
5-37009 - CAPITAL PROJECTS SW037							
Bill	04/01/2016	308	PRP CONSTRUCTION GROUP, LLC	PO#72755- REPAIRS AT 1242 NW TERRACE	7,408.50		7,408.50
Total 5-37009 - CAPITAL PROJECTS SW037					7,408.50	0.00	7,408.50
5-37018 - CAPITAL PROJECTS SW069							
General J...	04/30/2016	WS-GF 4-16		- inspect fee - sw069	100.00		100.00
Total 5-37018 - CAPITAL PROJECTS SW069					100.00	0.00	100.00
5-37031 - CAPITAL PROJECTS SW084							
Bill	04/07/2016	7487	SIGNS OF THE TIMES VENTURES LLC	PO#72751-DIGITAL PRINTED REFLECTIVE SIGNS	310.50		310.50
Bill	04/21/2016	0687465	FERGUSON ENTERPRISES	PO#72613B-BUDGET PEDESTAL HOUSING/PED HSNG KEY	2,628.00		2,938.50
Total 5-37031 - CAPITAL PROJECTS SW084					2,938.50	0.00	2,938.50
5-37032 - CAPITAL PROJECTS SW085							
Bill	04/01/2016	0690261	FERGUSON ENTERPRISES	PO#72679B-SS STRP NYL SDL/FLPU MARK PAINT SOLV	72.60		72.60
Bill	04/07/2016	0690261-1	FERGUSON ENTERPRISES	PO#72679E-DBL SS STRP NYL SDL	72.60		145.20
Total 5-37032 - CAPITAL PROJECTS SW085					145.20	0.00	145.20
Total 5-37000 - WS RENEWAL & REPLACEMENT CIP					18,868.45	7,552.00	11,316.45
TOTAL					18,868.45	7,552.00	11,316.45

**ST. LUCIE WEST SERVICES DISTRICT
REQUISITION FOR PAYMENT
WASTEWATER CAPACITY TRUST ACCOUNT**

The undersigned, an Authorized Officer of St. Lucie West Services District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Indenture of Trust from the District to US Bank, as trustee (the "Trustee"), dated as of February 1, 2000 (the "Indenture") (all capitalized terms used herein shall have the meaning as such term in the Indenture):

(A) Requisition Number:

2016-11

(B) Name of Payee:

***St. Lucie West Services District, Water & Sewer Checking Account
SunTrust Bank Account # 1000144367918***

(C) Amount Payable:

\$5,750.00

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of issuance, if applicable):

Per the attached invoices relate to projects in which were budgeted to be funded by the Wastewater Connection fee account and therefore are appropriate for payment out of the Wastewater Connection Fee Fund.

(E) Fund or Account and subaccount, if any, from which disbursement to be made:

Wastewater Connection Fund, Account Number 4076011236

The undersigned hereby certifies that [obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the [v] Wastewater Connection Fees Fund and that each disbursement set for the above was incurred in connection with the cost of acquiring

2016-11

and/or constructing improvements or additions to the water facilities of the Utility System for which the Wastewater Connection Fees were imposed in accordance with the requisitions for disbursement for moneys provided to the Trustee by the District.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

If this requisition is for a disbursement from other than the Transaction Cost Account or for payment of capitalized interest, there shall be attached a resolution of the Governing Body of the District approving the specific contract with respect to which disbursements pursuant to this requisition are due and payable.

Attached hereto are originals of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

ST. LUCIE WEST SERVICES DISTRICT

By:

Chairman

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE
AND CAPITALIZED INTEREST REQUESTS ONLY**

If this requisition is for a disbursement from other than Capitalized Interest or Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Waste Water Capacity Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Waste Water Capacity Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer shall have been amended or modified on the date hereof.

Consulting Engineer
Robert W. Lawson, P.E.

2016-11

2:52 PM

6/01/16

accrual Basis

St Lucie West Service District
Transaction Detail By Account
April 2016

Type	Date	Num	Name	Memo	Debit	Credit	Balance
5-38000 · WS WATER CONNECT FEE CIP							
5-38013 · CAPITAL PROJECTS SW080							
Bill	04/14/2016	573	ERC&C LLC	PO#72797-FABRICATE 8" SCH 40 CONCENTRATE PIPING	5,750.00		5,750.00
Total 5-38013 · CAPITAL PROJECTS SW080					5,750.00	0.00	5,750.00
Total 5-38000 · WS WATER CONNECT FEE CIP					5,750.00	0.00	5,750.00
TOTAL					5,750.00	0.00	5,750.00

St. Lucie West Services District

Board Agenda Item

Tuesday, June 7, 2016

Item

CA 7 Surplus Items

Summary

Provided for your review and approval. District staff has determined that a declaration of surplus is required from the Board of Supervisors for liquidation of the following items. The declaration will allow staff to dispose of the following items.

<u>Item Description</u>	<u>Model</u>	<u>Serial/ID</u>	<u>Dept.</u>	<u>Asset Tag #</u>
Ford	F-150	1FTRF122X8KE34355	WWTP	573

Recommendation

Staff recommends the Board approval for a Declaration of surplus for the above referenced items.

District Manager Dennis Pickle



Supervisors' Requests



Adjournment