



**Pine Island**  
**Community Development District**  
**Adopted Budget**  
**FY 2014**



**Pine Island  
Community Development District**

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**Pine Island  
Community Development District  
Adopted Budget  
General Fund  
Fiscal Year 2014**

Description	FY2013 Annual Budget	Actual thru 6/30/13	Projected Next 3 Months	Total Thru 9/30/13	FY2014 Annual Budget
<b>Revenues</b>					
Special Assessments	\$183,158	\$147,764	\$35,394	\$183,158	\$183,158
<b>Total Revenues</b>	<b>\$183,158</b>	<b>\$147,764</b>	<b>\$35,394</b>	<b>\$183,158</b>	<b>\$183,158</b>

**Expenditures**

Administrative

Supervisor Fees	\$6,000	\$3,200	\$1,000	\$4,200	\$6,000
FICA Expense	\$459	\$245	\$77	\$321	\$459
Engineering Fees	\$5,000	\$6,376	\$5,624	\$12,000	\$8,000
Attorney Fees	\$10,000	\$5,501	\$4,499	\$10,000	\$10,000
Trustee Fees	\$6,750	\$5,849	\$0	\$5,849	\$6,750
Arbitrage	\$1,200	\$0	\$1,200	\$1,200	\$1,200
Collection Agent	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Dissemination	\$5,000	\$5,000	\$0	\$5,000	\$5,000
Annual Audit	\$2,200	\$2,200	\$0	\$2,200	\$2,200
Management Fees	\$42,984	\$32,238	\$10,746	\$42,984	\$44,274
Computer Time	\$1,000	\$750	\$250	\$1,000	\$1,000
Website Administration	\$1,200	\$900	\$300	\$1,200	\$1,200
Telephone	\$100	\$4	\$21	\$25	\$100
Postage	\$1,500	\$641	\$359	\$1,000	\$1,500
Printing & Binding	\$2,000	\$577	\$423	\$1,000	\$2,000
Insurance	\$7,000	\$7,000	\$0	\$7,000	\$7,350
Legal Advertising	\$1,000	\$1,029	\$201	\$1,230	\$1,000
Other Current Charges	\$569	\$0	\$0	\$0	\$250
Office Supplies	\$400	\$95	\$55	\$150	\$400
Tax Collector Fee	\$3,586	\$2,154	\$763	\$2,917	\$3,586
Dues, Licenses, Subscriptions	\$175	\$175	\$0	\$175	\$175
<b>Administrative Expenses</b>	<b>\$103,123</b>	<b>\$78,933</b>	<b>\$25,517</b>	<b>\$104,451</b>	<b>\$107,444</b>

Maintenance

Field Management	\$23,035	\$17,276	\$5,759	\$23,035	\$23,726
Pond Maintenance	\$25,500	\$19,125	\$6,375	\$25,500	\$25,500
Contingency	\$31,500	\$0	\$0	\$0	\$26,488
<b>Maintenance Expenses</b>	<b>\$80,035</b>	<b>\$36,401</b>	<b>\$12,134</b>	<b>\$48,535</b>	<b>\$75,714</b>
<b>Total Expenses</b>	<b>\$183,158</b>	<b>\$115,334</b>	<b>\$37,651</b>	<b>\$152,985</b>	<b>\$183,158</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$0</b>	<b>\$32,429</b>	<b>(\$2,257)</b>	<b>\$30,173</b>	<b>\$0</b>

Net Assessments	\$183,158
Add: Discounts (4%)	\$7,632
<b>Gross Assessments</b>	<b>\$190,790</b>

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Commercial	1.00	96	96.00	5.65%	\$10,787	\$112
Single-Family	2.00	801	1602.00	94.35%	\$180,003	\$225
Water & Sewer Standby Fees	----	761	----	----	\$148,395	\$195
			1698.00	100.00%	\$339,185	

**Pine Island**  
**Community Development District**

**Exhibit " A "**

**Allocation of Operating Reserve**

**Estimated Funds Available**

Beginning Fund Balance - Fiscal Year 2013	\$190,402
Estimated Excess Revenues - Fiscal Year 2013	\$30,173
<b>Total Estimated Funds Available - 09/30/13</b>	<b><u>\$220,575</u></b>

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**Allocation of Funds Available**

Operating Reserve - First Quarter Operating Capital	\$45,790
Renewal and Replacement	\$174,785
<b>Total Reserves</b>	<b><u>\$220,575</u></b>
<b>Total Undesignated Cash</b>	<b>\$0</b>

**Pine Island**  
**Community Development District**  
General Fund Budget  
Fiscal Year 2014

**REVENUES:**

**Maintenance Assessments**

The District will levy a non-ad valorem special assessment on all taxable property within the District to fund all general operating and maintenance expenditures for the Fiscal Year.

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**EXPENDITURES:**

**Administrative:**

**Supervisor Fees**

The Florida Statutes allows each supervisor to be paid per meeting, for the time devoted to District business and board meetings.

**FICA Expense**

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

**Engineering Fees**

The District's engineer will be providing general engineering services to the District, e.g., attendance and preparation for monthly board meetings, reviewing invoices, etc.

**Attorney Fees**

The District's legal counsel will be providing general legal services to the District, e.g., attendance and preparation for monthly meetings, reviewing operating and maintenance contracts, etc. The District has contracted Latham, Shuker, Eden & Beaudine, LLP.

**Trustee Fees**

The District issued Special Assessment Revenue Bonds, which are held with a Trustee at Regions Bank. The amount of the trustee fees is based on the agreement between Regions Bank and the District.

**Arbitrage**

The District had contracted with an independent certified public accountant, to annually calculate the District's Arbitrage Rebate Liability on the Series 2004 Special Assessment Bonds. The District hired Grau & Associates to calculate the rebate liability and submit a report to the District.

**Pine Island**  
**Community Development District**  
General Fund Budget  
Fiscal Year 2014

**Collection Agent**

These are expenses related to administering the Annual Assessments on the tax roll with the Lake County Tax Collector.

**Dissemination**

The District is required by the Securities and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. The District has contracted with Prager & Company, LLC, the District's bond underwriter, to provide this service.

**Annual Audit**

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

**Management Fees**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services – Central Florida, LLC.

**Computer Time**

The District processes all of its financial activities, e.g., accounts payable, financial statements, etc. on a mainframe computer leased by Governmental Management Services – Central Florida, LLC.

**Website Administration**

The District costs as they relate to the ongoing maintenance of its own website.

**Telephone**

Telephone and fax machine.

**Postage**

Mailing of agenda packages, overnight deliveries, correspondence, etc.

**Printing & Binding**

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

**Insurance**

The District's general liability, public officials liability and property insurance coverages are provide by the Preferred Governmental Insurance Trust.

**Pine Island**  
**Community Development District**  
General Fund Budget  
Fiscal Year 2014

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

**Other Current Charges**

Bank charges and any other miscellaneous expenses that are incurred during the year.

**Office Supplies**

Miscellaneous office supplies.

**Tax Collector Fee**

The District has contracted with the Lake County Tax Collector to collect the Special Assessments.

**Dues, Licenses & Subscriptions**

The District is required to pay an annual fee to the Department of Economic Opportunity of \$175. This is the only expense under this category for the District.

**MAINTENANCE:**

**Field Management**

The District currently has a contract with Governmental Management Services – Central Florida, LLC. to provide field management services.

**Pond Maintenance**

Contracted yearly cost to maintain the District's dry ponds.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Greenbriar Landscaping, Inc.	\$2,125	\$25,500
<b>TOTAL</b>		<b>\$25,500</b>

**Contingency**

The current year contingency represents the potential excess of unscheduled maintenance expenses not included in budget categories or not anticipated in specific line items.

**Pine Island**  
**Community Development District**  
**Adopted Budget**  
**Debt Service**  
**Fiscal Year 2014**

Description	FY2013 Annual Budget	Actual thru 6/30/13	Projected Next 3 Months	Total Thru 9/30/13	FY2014 Annual Budget
<b>Revenues</b>					
Special Assessments	\$1,547,601	\$1,260,527	\$287,074	\$1,547,601	\$1,547,601
Interest	\$200	\$192	\$43	\$235	\$200
Carry Forward Surplus <sup>1</sup>	\$1,291,681	\$1,218,680	\$0	\$1,218,680	\$1,215,180
<b>Total Revenue</b>	<b>\$2,839,482</b>	<b>\$2,479,399</b>	<b>\$287,117</b>	<b>\$2,766,516</b>	<b>\$2,762,981</b>

<b>Expenditures</b>					
Interest Expense 11/01	\$555,738	\$555,738	\$0	\$555,738	\$543,806
Principal Expense 05/01	\$425,000	\$415,000	\$0	\$415,000	\$440,000
Interest Expense 05/01	\$555,738	\$555,738	\$0	\$555,738	\$543,806
Other Debt Service Cost	\$30,345	\$18,579	\$6,282	\$24,861	\$30,345
<b>Total Expenses</b>	<b>\$1,566,820</b>	<b>\$1,545,054</b>	<b>\$6,282</b>	<b>\$1,551,336</b>	<b>\$1,557,958</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$1,272,662</b>	<b>\$934,345</b>	<b>\$280,835</b>	<b>\$1,215,180</b>	<b>\$1,205,024</b>

Nov 1, 2014                      \$531,156

Net Assessments                      \$1,547,601  
Add: Discounts (4%)                      \$64,483  
Gross Assessments                      \$1,612,085

1. Carry forward surplus is net of Reserves.

Product Type	EAU	Units	Total EAU	% of EAU	Total Assessments	Per Unit Gross Assessments
Commercial	1.00	96	96.00	5.65%	\$91,143	\$949
Single-Family	2.00	801	1602.00	94.35%	\$1,520,942	\$1,899
		897	1698.00	100.00%	\$1,612,085	



Pine Island  
Community Development District  
 Series 2004 Special Assessment Bonds  
 Debt Service Schedule

**AMORTIZATION SCHEDULE**

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/01/13	\$18,915,000.00	5.750%	\$0.00	\$543,806.25	\$1,514,543.75
05/01/14	\$18,915,000.00	5.750%	\$440,000.00	\$543,806.25	
11/01/14	\$18,475,000.00	5.750%	\$0.00	\$531,156.25	\$1,514,962.50
05/01/15	\$18,475,000.00	5.750%	\$465,000.00	\$531,156.25	
11/01/15	\$18,010,000.00	5.750%	\$0.00	\$517,787.50	\$1,513,943.75
05/01/16	\$18,010,000.00	5.750%	\$495,000.00	\$517,787.50	
11/01/16	\$17,515,000.00	5.750%	\$0.00	\$503,556.25	\$1,516,343.75
05/01/17	\$17,515,000.00	5.750%	\$525,000.00	\$503,556.25	
11/01/17	\$16,990,000.00	5.750%	\$0.00	\$488,462.50	\$1,517,018.75
05/01/18	\$16,990,000.00	5.750%	\$555,000.00	\$488,462.50	
11/01/18	\$16,435,000.00	5.750%	\$0.00	\$472,506.25	\$1,515,968.75
05/01/19	\$16,435,000.00	5.750%	\$585,000.00	\$472,506.25	
11/01/19	\$15,850,000.00	5.750%	\$0.00	\$455,687.50	\$1,513,193.75
05/01/20	\$15,850,000.00	5.750%	\$620,000.00	\$455,687.50	
11/01/20	\$15,230,000.00	5.750%	\$0.00	\$437,862.50	\$1,513,550.00
05/01/21	\$15,230,000.00	5.750%	\$660,000.00	\$437,862.50	
11/01/21	\$14,570,000.00	5.750%	\$0.00	\$418,887.50	\$1,516,750.00
05/01/22	\$14,570,000.00	5.750%	\$695,000.00	\$418,887.50	
11/01/22	\$13,875,000.00	5.750%	\$0.00	\$398,906.25	\$1,512,793.75
05/01/23	\$13,875,000.00	5.750%	\$740,000.00	\$398,906.25	
11/01/23	\$13,135,000.00	5.750%	\$0.00	\$377,631.25	\$1,516,537.50
05/01/24	\$13,135,000.00	5.750%	\$780,000.00	\$377,631.25	
11/01/24	\$12,355,000.00	5.750%	\$0.00	\$355,206.25	\$1,512,837.50
05/01/25	\$12,355,000.00	5.750%	\$830,000.00	\$355,206.25	
11/01/25	\$11,525,000.00	5.750%	\$0.00	\$331,343.75	\$1,516,550.00
05/01/26	\$11,525,000.00	5.750%	\$875,000.00	\$331,343.75	
11/01/26	\$10,650,000.00	5.750%	\$0.00	\$306,187.50	\$1,512,531.25
05/01/27	\$10,650,000.00	5.750%	\$930,000.00	\$306,187.50	
11/01/27	\$9,720,000.00	5.750%	\$0.00	\$279,450.00	\$1,515,637.50
05/01/28	\$9,720,000.00	5.750%	\$985,000.00	\$279,450.00	
11/01/28	\$8,735,000.00	5.750%	\$0.00	\$251,131.25	\$1,515,581.25
05/01/29	\$8,735,000.00	5.750%	\$1,045,000.00	\$251,131.25	
11/01/29	\$7,690,000.00	5.750%	\$0.00	\$221,087.50	\$1,517,218.75
05/01/30	\$7,690,000.00	5.750%	\$1,105,000.00	\$221,087.50	
11/01/30	\$6,585,000.00	5.750%	\$0.00	\$189,318.75	\$1,515,406.25
05/01/31	\$6,585,000.00	5.750%	\$1,170,000.00	\$189,318.75	
11/01/31	\$5,415,000.00	5.750%	\$0.00	\$155,681.25	\$1,515,000.00
05/01/32	\$5,415,000.00	5.750%	\$1,240,000.00	\$155,681.25	
11/01/32	\$4,175,000.00	5.750%	\$0.00	\$120,031.25	\$1,515,712.50
05/01/33	\$4,175,000.00	5.750%	\$1,315,000.00	\$120,031.25	
11/01/33	\$2,860,000.00	5.750%	\$0.00	\$82,225.00	\$1,517,256.25
05/01/34	\$2,860,000.00	5.750%	\$1,390,000.00	\$82,225.00	
11/01/34	\$1,470,000.00	5.750%	\$0.00	\$42,262.50	\$1,514,487.50
05/01/35	\$1,470,000.00	5.750%	\$1,470,000.00	\$42,262.50	\$1,512,262.50
			<b>\$18,915,000.00</b>	<b>\$14,960,350.00</b>	<b>\$34,846,087.50</b>

**Pine Island  
Community Development District  
Adopted Budget  
Water & Sewer  
Fiscal Year 2014**

Description	FY2013 Annual Budget	Actual thru 6/30/13	Projected Next 3 Months	Total Thru 9/30/13	FY2014 Annual Budget
<b>Revenues</b>					
<b>Water Utility Revenue</b>					
Monthly Potable Water & Irrigation Consumption	\$135,000	\$91,894	\$30,106	\$122,000	\$130,000
Monthly Wastewater Consumption	\$17,000	\$30,998	\$7,002	\$38,000	\$30,000
Special Assessments	\$143,395	\$116,100	\$27,295	\$143,395	\$142,459
Application Fees	\$0	\$125	\$75	\$200	\$0
Grinder Pump	\$0	\$3,029	\$4,756	\$7,785	\$0
Meter Fees	\$0	\$1,300	\$2,245	\$3,545	\$0
Miscellaneous Revenue	\$5,564	\$6,011	\$1,789	\$7,800	\$6,764
Interest	\$0	\$235	\$75	\$310	\$300
Carry Forward Surplus	\$9,500	\$262,030	\$0	\$262,030	\$239,522
<b>Total Revenues</b>	<b>\$310,459</b>	<b>\$511,722</b>	<b>\$73,343</b>	<b>\$585,065</b>	<b>\$549,046</b>
<b>Expenditures</b>					
<b>Administrative</b>					
Engineering Fees	\$15,200	\$19,822	\$5,179	\$25,000	\$15,200
Attorney Fees	\$15,500	\$1,843	\$3,157	\$5,000	\$15,500
Trustee Fees	\$4,000	\$3,500	\$0	\$3,500	\$4,000
Arbitrage	\$1,200	\$0	\$1,200	\$1,200	\$1,200
Dissemination	\$1,000	\$1,000	\$0	\$1,000	\$1,000
Annual Audit	\$2,200	\$2,200	\$0	\$2,200	\$2,200
Management Fees	\$12,281	\$9,211	\$3,070	\$12,281	\$12,649
Tax Collector Fee	\$2,996	\$1,692	\$600	\$2,292	\$2,996
Other Current Charges	\$0	\$144	\$56	\$200	\$200
Dues, Licenses & Subscriptions	\$5,100	\$5,228	\$0	\$5,228	\$5,300
<b>Total Administrative</b>	<b>\$59,477</b>	<b>\$44,640</b>	<b>\$13,261</b>	<b>\$57,901</b>	<b>\$60,245</b>
<b>Operations</b>					
Electricity	\$32,000	\$19,580	\$8,420	\$28,000	\$32,000
Telephone	\$3,000	\$2,938	\$812	\$3,750	\$4,500
Insurance	\$15,500	\$14,826	\$0	\$14,826	\$16,310
Repairs & Maintenance	\$18,800	\$72,402	\$17,598	\$90,000	\$30,000
Water Plant Services (General Utilities)	\$42,407	\$25,386	\$7,614	\$33,000	\$42,407
Wastewater Plant Services (General Utilities)	\$96,500	\$65,412	\$21,588	\$87,000	\$96,500
Sludge Disposal	\$4,000	\$0	\$0	\$0	\$6,000
Contractual Services (Utility Technicians)	\$10,000	\$3,772	\$2,228	\$6,000	\$10,000
Fuel Expense	\$4,575	\$0	\$0	\$0	\$4,575
Landscape Maintenance	\$8,000	\$5,580	\$1,860	\$7,440	\$8,000
Pond Maintenance	\$1,200	\$819	\$273	\$1,092	\$1,200
Wastewater Testing & Analysis	\$0	\$0	\$0	\$0	\$21,000
Operating Systems Maintenance	\$0	\$0	\$0	\$0	\$6,500
Generator Maintenance	\$0	\$0	\$0	\$0	\$3,500
Capital Outlay	\$15,000	\$16,533	\$0	\$16,533	\$5,732
<b>Total Operations</b>	<b>\$250,982</b>	<b>\$227,248</b>	<b>\$60,393</b>	<b>\$287,641</b>	<b>\$288,224</b>
<b>Total Expenditures</b>	<b>\$310,459</b>	<b>\$271,888</b>	<b>\$73,654</b>	<b>\$345,542</b>	<b>\$348,469</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$0</b>	<b>\$239,834</b>	<b>(\$312)</b>	<b>\$239,522</b>	<b>\$200,577</b>

NET SPECIAL ASSESSMENTS	\$142,459
ADD: DISCOUNTS (4%)	\$5,936
GROSS SPECIAL ASSESSMENTS	\$148,395
UNDEVELOPED LOTS	761
PER LOT SPECIAL ASSESSMENTS	\$195

**Pine Island**  
**Community Development District**

Water & Sewer Budget

Fiscal Year 2014

**REVENUES:**

**Monthly Potable Water Consumption**

Estimated water and irrigation revenue.

**Monthly Wastewater Consumption**

Estimated wastewater revenue.

**Special Assessments**

The District will levy a non-ad valorem special assessment on all taxable property within the District to fund operating and maintenance expenditures for the Fiscal Year.

**Application Fees**

Represents application fees paid by new customers.

**Miscellaneous Revenue**

Represents any miscellaneous revenues.

**Interest**

The District will have funds invested in a money market fund throughout the fiscal year.

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**EXPENDITURES:**

**ADMINISTRATIVE:**

**Engineering Fees**

The District's engineer will be providing general engineering services to the District, e.g., attendance and preparation for monthly board meetings, reviewing invoices, etc.

**Attorney Fees**

The District's legal counsel will be providing general legal services to the District, e.g., attendance and preparation for monthly meetings, reviewing operating and maintenance contracts, etc. The District has contracted Latham, Shuker, Eden & Beaudine, LLP.

**Trustee Fees**

The District issued Special Assessment Revenue Bonds, which are held with a Trustee at Regions Bank. The amount of the trustee fees is based on the agreement between Regions Bank and the District.

**Pine Island**  
**Community Development District**

Water & Sewer Budget  
Fiscal Year 2013

**Arbitrage**

The District had contracted with an independent certified public accountant, to annually calculate the District's Arbitrage Rebate Liability on the Series 2004 Utility System Bonds. The District hired Grau & Associates to calculate the rebate liability and submit a report to the District.

**Dissemination**

The District is required by the Securities and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. The District has contracted with Prager & Company, LLC, the District's bond underwriter, to provide this service.

**Annual Audit**

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

**Management Fees**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services – Central Florida, LLC.

**Tax Collector Fee**

The District has contracted with the Lake County Tax Collector to collect the Special Assessments.

**Other Current Charges**

Bank charges and any other miscellaneous charges that the District may incur.

**Dues, Licenses & Subscriptions**

The District is required to pay annual fees to the Florida Department of Environmental Protection. These are the only expenses under this category for the District.

**Pine Island**  
**Community Development District**  
 Water & Sewer Budget  
 Fiscal Year 2013

**OPERATIONS:**

**Electricity**

This item represents utility service costs for electricity.

Account#	Address	Monthly	Annual
24375 51063	17447 Cavallo Dr. Streetlighting	\$250	\$3,000
52815 07181	17500 Cavallo Dr. Water Treatment Plant	\$447	\$5,360
65008 90457	17510 Cavallo Dr. Waste Water Treatment Plant	\$1,250	\$15,000
72264 33555	15340 Pendio Dr. Well 1	\$110	\$1,320
08607 10318	15601 Vetta Dr. Hillcrest Treatment Plant	\$500	\$6,000
27855 69531	15900 Pendio Dr. Well 2	\$110	\$1,320
<b>TOTAL</b>			<b>\$32,000</b>

**Telephone**

This is for service for the water and wastewater plants phone lines.

Account#	Address	Monthly	Annual
407-469-2585-206	17500 Cavallo Drive Water Treatment Plant	\$55	\$660
407-469-3353-077	17510 Cavallo Drive Waste Water Treatment Facility	\$65	\$780
407-469-9411-606	15601 Vetta Drive Hill Crest Water Treatment Plant	\$255	\$3,060
<b>TOTAL</b>			<b>\$4,500</b>

**Insurance**

The District's property insurance coverages are provided by Preferred Governmental Insurance Trust.

**Repairs and Maintenance**

Any costs related to miscellaneous repairs and maintenance that occur during the fiscal year.

**Water Plant Services**

Contracted yearly cost to operate the District's water plant. The District currently has a contract with General Utilities to provide this service.

**Wastewater Plant Services**

Contracted yearly cost to operate the District's wastewater plant. The District currently has a contract with General Utilities to provide this service

**Sludge Disposal**

Estimated cost of sludge disposal when requirements have been met.

**Pine Island**  
**Community Development District**  
 Water & Sewer Budget  
 Fiscal Year 2013

**Contractual Services**

Services provided on as needed basis for plant operations.

**Fuel Expense**

Estimated amount of fuel to be purchase for the District's backup generators.

**Landscape Maintenance**

The District currently has a contract with Greenbriar Landscaping, Inc. to maintain the landscape areas surrounding the water plant.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Greenbriar Landscaping, Inc.	\$620	\$7,440
Contingency		\$560
<b>TOTAL</b>		<b>\$8,000</b>

**Pond Maintenance**

Contracted yearly cost to maintain the District's Waste Water Treatment Plant Pond.

<b>Description</b>	<b>Monthly</b>	<b>Annually</b>
Applied Aquatic Management, Inc.	\$91	\$1,092
Contingency		\$108
<b>TOTAL</b>		<b>\$1,200</b>

**Capital Outlay**

Any purchases which are over the threshold to be classified as an expense.