

LAKE PLACID TOWN COUNCIL

Regular Meeting

7/11/2016 5:30 PM

Town of Lake Placid

Town Hall

Call to Order – Mayor Holbrook

Roll Call

Mayor John Holbrook

Council Member Ray Royce

Council Member Debra Worley

Council Member Arlene Tuck

Council Member Donald Boyd

1. CONSENT AGENDA 1

- A. Approval of Agenda
- B. Approval of Minutes of the Regular meeting of the Lake Placid Town Council June 13, 2016.
- C. Approval of Department Head Reports
- D. Approval of Departmental Financial Reports for the month of June 2016
- E. Approval of all duly authorized monthly bills
- F. Re-appoint to the Lake Placid Regional Utilities Advisory Commission, Jon Draper and Tal Rancourt and Re-appoint to the Lake Placid Recreation Commission Todd Moore.
- G. Appoint Phil Williams and Recreation Commission Chairman Todd Moore with Alternate Town Clerk Eva Cooper Hapeman as RPAC voting members for Town of Lake Placid
- H. Softball Tournament Cost Tracking
- I. Resolution of appreciation for Retiring Mike Eisenhart

2. CONSENT AGENDA 2 (No Items)

3. PRESENTATIONS

- A. Chamber of Commerce request support of Town Council for HCBC request to reallocate Tourist Development Commission funds to Lake Placid

4. Budget 2016-2017 / TENTATIVE MILLAGE

- A. Tentative Millage Rate

5. Public Hearing (No Items)

6. TOWN ATTORNEY/PLANNING/DEPARTMENT HEADS/MAYOR/COUNCIL MEMBERS

A. Planning

B. Town Attorney

C. Town Administrator

- 1. Dewey Junction LLC Request Consent to store Lumber outside.
- 2. Approval of Interlocal Agreement for Planning Services in 2016-17 budget year
- 3. Personnel policies P33 Employee Assistance Program and P34 Drug Free Workplace

4. Approval of \$1,000 for Envisors assistance with State Revolving Fund grant application for Wastewater line to Jake June Recreation

D. Project updates

1. Tangerine construction delay
2. Stuart Park sidewalk repair

7. MAYOR/COUNCILMEMBERS

8. CITIZENS NOT ON AGENDA (Comments are to be limited to 3 minutes, unless a longer period of time is permitted by the presiding officer or by a majority of the Town Council)

9. ADJOURNMENT

Additional Information:

Friday	July 13, 2016	1:30 PM	Special Magistrate
Monday	July 18, 2016	5:30 PM	Local Planning Agency
Thursday	July 21, 2016	5:30 PM	Town Council FY2015-2016 Budget Workshop
Tuesday	August 2, 2016	3:00 PM	Lake Placid Regional Utilities Advisory Commission
Monday	August 8, 2016	5:30 PM	Town Council Regular Meeting
Thursday	August 11, 2016	5:30 PM	Town Council FY2015-2016 Budget Workshop
Monday	August 15, 2016	5:30 PM	Joint Town Council and Local Planning Agency (LPA)
Thursday	August 25, 2016	5:30 PM	Town Council FY2015-2016 Budget Workshop

Announcements advertised on the Town of Lake Placid Website

<http://www.lakeplacidfl.net/election2016.html>

**The Town of Lake Placid
 Commission and Board Openings
 for
 The Lake Placid Regional Utilities Commission
 And
 The Lake Placid Recreation Commission
 And
 The Lake Placid Watershed Advisory Board**

Lake Placid Regional Utilities Commission

The Town of Lake Placid is receiving resumes from persons who would like to volunteer to serve on the Lake Placid Regional Utilities Advisory Commission. The Commission meets, on average, once per month at the Town of Lake Placid Town Hall. The Commission is an important advisory function for the town regional utilities. Members serve at the direction of the town council. Generally, members should have experience related to utilities services. The administration of utilities services include but are not limited to - engineering experience, finance, governmental experience, public relations, planning, and utilities experience. The commission is an advisory board appointed by the Lake Placid Town Council and formed by town code Section 135. As such, the meetings and all commissioners are governed by Florida State Laws.

Lake Placid Recreation Commission

The Town of Lake Placid is receiving resumes from persons who would like to volunteer to serve on the Lake Placid Recreation Commission. The Commission meets, on average, quarterly, four times a year at the Town of Lake Placid Town Hall. The Commission is an important advisory function for the purpose of

recommending to the Town Council policies to enhance and coordinate athletic and recreational activities for the residents of the town and the Lake Placid Area, in accordance's with the Lake Placid Town Code Chapter 5, Article II. Members serve at the direction of the town council. As such, the meetings and all commissioners are governed by Florida State Laws.

Lake Placid Watershed Advisory Board

The Town of Lake Placid is receiving resumes from persons who would like to volunteer to serve on the Lake Placid Watershed Advisory Board. The Board meets, on average, once per month at the Town of Lake Placid Town Hall. The Board is an important advisory function for the purpose of recommending to the Town Council regarding issues related to watershed issues, in accordance's with the Lake Placid Town Code Chapter 5, Section 63. Members serve at the direction of the town council. As such, the meetings and all commissioners are governed by Florida State Laws.

Any applicant wishing to apply may contact the Town Administrator if they have a question regarding any legal aspect of serving on the one of the Town of Lake Placid's Commissions or Boards. Board Members and Commissioners are expected to maintain an email account wherein notices and materials can be received.

Interested persons should submit two-page resumes to Town Administrator, 311 West Interlake Boulevard, Lake Placid, Fl. 33852.

BID Requests, RFP's and RFQ advertised on the Town of Lake Placid Website
www.lakeplacidfl.net

Recognitions:

Work Anniversaries

John A Carnahan Jr., July 24th , 2012
Gilbert Fritz Jr., July 17th, 2000
Shavyone T Green, July 23, 2012
John F Komasa, July 24th 2006

Commendations

**LAKE PLACID TOWN COUNCIL
Special Meeting
Minutes
June 23, 2016, 4:30 PM**

Mayor John Holbrook called the regular meeting of the Lake Placid Town Council to order on Monday, June 23, 2016 at 5:30 pm at Town Hall, 311 W. Interlake Boulevard, Lake Placid, Florida.

1. 5:30 P.M. Call to Order – Mayor John Holbrook

2. Roll Call

Present

Mayor John Holbrook
Council Member Ray Royce
Council Member Donald Boyd
Council Member Arlene Tuck

Absent

Council Member Debra Worley

Others

Present

Town Administrator Phil Williams
Town Clerk Eva Cooper Hapeman
Finance Manager Rachel Osborne
Wade Sansbury, CPA Mauldin & Jenkins

3. FY2015 Town Audit

Discussion: Mayor Holbrook, Town Council, Town Administrator, Mauldin & Jenkins Wade Sansbury, CPA and Finance Manager Rachel Osborne. (Note: Final FY2015 Audit Attached)

- Mr. Sansbury CPA for Mauldin & Jenkins presented the FY2015. Mr. Sansbury reviewed the Towns Audited Financial Statements, and informed council of a change in respect to the addition Florida Retirement System (FRS) Pension liability is required to be included in the Towns financials according to GASB Statement No. 68.
- Mr. Sansbury responded to Council in regards to the new GASB 68, that FRS is reliable and did not foresee any issue for the town being responsible for payout to the employees.

Motion - Moved by Council Member Royce, seconded by Council Member Tuck, approve acceptance of the FY Town Audit. **Roll Call Vote:** Unanimous approval.

4. CITIZENS NOT ON THE AGENDA (NONE)

Discussion

Council Member Royce discussed with Council the Tourist Development Council, and the Town should. In addition, Council Member Royce stated that the TDC has funds that the Town could approach along with approaching RPAC. In addition, that the Town needs to be represented in order to receive some of the funds that are available.

5. ADJOURNMENT 6:30 PM

TOWN OF LAKE PLACID, FLORIDA

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
SEPTEMBER 30, 2015**

**TOWN OF LAKE PLACID,
FLORIDA FINANCIAL
STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the Town
Council,
Town of Lake Placid, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Town of Lake Placid, Florida** (the "Town"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Town'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.

1401 MANATEE AVENUE WEST, SUITE 1200 • BRADENTON, FLORIDA 34205-7440 • 941-747-4483 • 855-891-0070 • FAX 941-747-6035 MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS • WWW.MJCPA.COM

Opinions

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

Emphasis of Matter

As discussed in Note 12, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, as of October 1, 2014. These standards significantly changed the accounting for the Town's net pension liability and the related disclosures. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 12 and the schedule of the Town's proportionate share of the net pension liability and schedule of contributions on pages x through x, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2016, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Town's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Mauldin & Jenkins, LLC". The signature is written in a cursive, flowing style.

Bradenton, Florida
June 22, 2016

This discussion and analysis of the Town of Lake Placid, Florida (the "Town"), is to inform readers of the Town's financial performance and provide an overview of the activities for the fiscal year ending September 30, 2015. The information contained in this Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events and conditions. This discussion and analysis is intended to be read in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- The Town's combined assets and deferred outflows exceeded its liabilities and deferred inflows by \$18,110,784. Total Net Position increased \$65,292, from last years restated net position.
- Compared to last year, net position from Governmental Activities changed by (\$330,917). Net position from Business-type Activities changed by \$396,209.

OVERVIEW OF THE FINANCIAL STATEMENTS

This section of the discussion and analysis serves as an introduction to the Town's basic financial statements. The Town'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.

Government-wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad view of the Town's overall financial status. Financial statements consist of the Statement of Net Position and the Statement of Activities.

The *Statement of Net Position* presents information on all of the Town's assets and liabilities, with the difference between the two 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 Town is improving or deteriorating.

The Statement of Net Position combines and consolidates governmental funds current financial resources with capital assets and long-term obligations. Other non-financial factors should also be taken into consideration, such as changes to the Town's property tax base and the condition of the Town's infrastructure, to assess the overall health and financial condition of the Town.

The *Statement of Activities* presents information on how the Town's net position changed during the most recent fiscal year. All of the current year revenue and expenses are taken into account regardless of when cash is received or paid.

Both the Statement of Net Position and the Statement of Activities are prepared utilizing the accrual basis of accounting.

For classification reasons, the Statement of Net Position and the Statement of Activities is divided into two activities: (1) Governmental Activities and (2) Business-type Activities.

- Governmental Activities–The Town’s basic services are reported here, including: general administration, planning and zoning, public safety, transportation, and recreation. Ad Valorem Taxes, Utility Service Taxes, Sales Taxes, Local Option Gas Taxes, Surtaxes, Local Communication Service Taxes, and franchise fees finance most of these activities.
- Business-type Activities–The Town’s water, wastewater, cemetery, and sanitation operations are reported here. The Town charges a fee to customers to help cover all or most of the cost for services it provides.

Reporting the Town’s Most Significant Funds

Fund Financial Statements

The Town, like other states and local governments, uses fund accounting to ensure and demonstrate compliance with financial related requirements. The Town’s fund financial statements only provide detailed information about the most significant funds, not the Town as a whole. Each fund is considered a separate accounting entity and has its own accounts and sub-accounts, respectfully. The Town’s funds are also divided into two categories: (1) Governmental Funds and (2) Proprietary Funds.

Governmental Fund Type–The Town’s basic services are reported in Governmental Funds. The statements focus on how money flows into and out of those funds and the balances left over at year-end, which are available for spending. General Fund expenditures are incurred to provide general administration, planning and zoning, public safety, transportation, and recreational services and facilities. These funds are reported using an accounting method, identified as the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted into cash. The government fund statements also provide a detailed short-term view of the Town’s general operations and the basic services it provides. The Town maintains the General Fund, the Infrastructure Fund, and the Grant Fund, which are considered to be major funds. The General Fund, the Infrastructure Fund, and the Grant Fund information are presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances.

Proprietary Fund Types– The Town charges customers a fee for services provided. These services are reported as Proprietary Funds, which include water, wastewater, cemetery, and sanitation operations. Business-type funds are reported using an accrual method of accounting. Proprietary Fund information is presented separately in the Fund Financial Statement of Net Position, the Statement of Revenues, Expenses and Change in Net Position, and the Statement of Cash Flows.

Notes to the Financial Statements

Notes to the Financial Statements are additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements.

Notes to Financial Statements help explain the computation of specific items, as well as provide a more comprehensive assessment of the Town's financial condition. The Notes to Financial Statements may include information on debt, accounts, contingent liabilities, or contextual information explaining the financial numbers.

The information contained within the notes not only supplements financial statement information, but may also clarify line-items that are part of the financial statements. The Notes to the Financial Statements are also used to explain the method of accounting used to prepare the financial statements, and they provide valuations for how particular accounts have been represented. Notes to the Financial Statements can be found immediately after the Statement of Cash Flows.

GOVERNMENT-WIDE-FINANCIAL ANALYSIS

The government-wide financial statements report information about the Town as a whole.

Statement of Net Position

The Statement of Net Position includes all of the government's assets and liabilities. Net position may serve over time as a useful indicator of the Town's financial position. The Statement of Net Position is divided into two categories: (1) Governmental Activities and (2) Business-type Activities.

At the end of the fiscal year, September 30, 2015, the Town reported positive balances in all three categories of net position: the Town as a whole, as well as for its separate governmental and business-type activities.

Statement of Net Position As of September 30, 2015

	Governmental Activities		Business-type Activities		Totals	
	(Restated)		(Restated)		(Restated)	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 3,047,909	\$ 3,434,538	\$ 3,599,610	\$ 3,283,881	\$ 6,647,519	\$ 6,718,419
Capital assets	3,010,067	3,094,042	11,273,430	11,160,130	14,283,497	14,254,172
Total assets	6,057,976	6,528,580	14,873,040	14,444,011	20,931,016	20,972,591
Deferred outflows	357,217	24,496	267,842	18,367	625,059	42,863
Other liabilities	70,100	456,151	413,841	382,267	483,941	838,418
Long-term liabilities	787,046	480,126	1,698,069	1,651,418	2,485,115	2,131,544
Total liabilities	857,146	936,277	2,111,910	2,033,685	2,969,056	2,969,962

Deferred inflows	272,165	-	204,070	-	476,235	-
Net position:						
Net investment in						
capital assets	3,010,067	3,094,042	10,135,970	9,915,434	13,146,037	13,009,476
Restricted	1,422,523	1,334,069	451,503	444,390	1,874,026	1,778,459
Unrestricted	853,292	1,188,688	2,237,429	2,068,869	3,090,721	3,257,557
Total net position	\$ 5,285,882	\$ 5,616,799	\$ 12,824,902	\$ 12,428,693	\$ 18,110,784	\$ 18,045,492

The largest portion of the Town's net position, \$13,146,037 reflects the Town's investment in capital assets less any related outstanding debt used to acquire those assets. The Town uses these capital assets to supply services to citizens. These assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay these debts must be provided from other sources, since the capital assets themselves cannot be used to liquidate liabilities.

An additional portion of the Town's net position, \$1,874,026 represents resources that are subjected to external restrictions, on how they may be used. The major restrictions on net position are funding source restrictions. The remaining balance of total net position of \$3,090,721 is unrestricted and may be utilized to meet the Town's obligations to citizens and creditors.

Statement of Activities

The Statement of Activities presents the operating results of the Town as well as miscellaneous revenue, expenses, capital revenue, capital expenses, and the combined net change for the fiscal year.

Statement of Activities As of September 30, 2015

	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 56,913	\$ 57,571	\$ 2,377,733	\$ 2,302,084	\$ 2,434,646	\$ 2,359,655
Operating grants and						

contributions	163,703	143,699	-	-	163,703	
	143,699	Capital grants and				
contributions	389,298	750,391	154,000	-	543,298	750,391
General revenues:						
Property taxes	584,036	576,469	-	-	584,036	576,469
Other taxes	909,762	903,468	-	-	909,762	903,468
Other	92,684	123,381	43,462	28,400	136,146	151,781
Total revenues	<u>2,196,396</u>	<u>2,554,979</u>	<u>2,575,195</u>	<u>2,330,484</u>	<u>4,771,591</u>	<u>4,885,463</u>
Operating Expenses:						
General government	262,750	170,297	-	-	262,750	170,297
Public safety	927,512	754,521	-	-	927,512	754,521
Transportation	515,799	363,929	-	-	515,799	363,929
Culture and recreation	365,427	332,129	-	-	365,427	332,129
Interest	-	-	-	-	-	-
Water	-	-	1,333,270	1,301,051	1,333,270	1,301,051
Wastewater	-	-	719,932	650,904	719,932	650,904
Sanitation	-	-	533,786	493,600	533,786	493,600
Cemetery	-	-	47,823	38,151	47,823	38,151
Total operating expenses	<u>2,071,488</u>	<u>1,620,876</u>	<u>2,634,811</u>	<u>2,483,706</u>	<u>4,706,299</u>	<u>4,104,582</u>
Increase in net position before transfers	124,908	934,103	(59,616)	(153,222)	65,292	780,881
Transfers	<u>(455,825)</u>	<u>(219,872)</u>	<u>455,825</u>	<u>219,872</u>	<u>-</u>	<u>-</u>
Change in net position	(330,917)	714,231	396,209	66,650	65,292	780,881
Net position, beginning - as restated	5,616,799	4,902,568	12,428,693	12,362,043	18,045,492	17,264,611
Net position, ending	<u>\$ 5,285,882</u>	<u>\$ 5,616,799</u>	<u>\$ 12,824,902</u>	<u>\$ 12,428,693</u>	<u>\$ 18,110,784</u>	<u>\$ 18,045,492</u>

Governmental Activities

Compared to last year, the Town's governmental net position changed by (\$330,917), due to grant activity in operating expense, a decrease in grant revenue received, and an increase in the net pension liability.

Business-type Activities

Compared to last year, the Town's total business-type net position changed by \$396,209. This change is mainly due to capital contributions.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

Governmental Funds

General Government, which includes administrative, planning and zoning expenses, are offset with revenues collected from taxes and governmental fees. This fiscal year, General Government expenditures

increased due to grant activity. Grant funding is a major fund and is being treated as such. Grant expenditures totaled \$470,998. The *Grant Fund* accounts for the grant revenues and expenditures relating to major public works' projects.

Public Safety, which includes police and code enforcement, experienced an overall increase in expenses of \$58,331. The increase was due to an increase in capital outlay of \$37,600.

Transportation, which includes streets and roads, experienced an increase in expenses of \$79,900 due to road maintenance.

Recreation, which includes parks and recreational areas, increased costs by \$33,300. This increase was primarily due to an increase in repair and maintenance for greatly needed upgrades and operational expense. Parks and recreation operating expenses are primarily offset with revenues collected from general governmental taxes and fees. The County also provides financial support to this department.

The *Infrastructure Fund*, which relates to fixed capital expenditure and fixed capital outlay related with the construction or improvement of public facilities, land acquisitions or improvement, design and engineering costs related thereto, had zero expenditures for the year. A transfer of \$81,700 was transferred into the Grant Fund to comply with grant requirements. Infrastructure expenditures were offset by revenues collected from Infrastructure Surtax and interest income.

Proprietary Funds

There are no significant differences between the fund statements and the Statement of Activities.

Business-type activities, which include: Water, Wastewater, Cemetery, and Sanitation netted an increase over last year's business-type expenses by \$151,105. This expense was offset by total revenues and transfers-in of the business-type activities.

Water System operational and capital outlay obligations are being met timely. When compared to last year, water expenses increased only by \$26,094. *Wastewater* expenses increased \$59,577, due to wastewater plant and lines upgrade.

Sanitation, which includes miscellaneous trash and brush disposal for residential and commercial customers, had no significance increase in expenses. The main contributing factors in this increase were due to repairs and maintenance. Sanitation and refuse removal services are limited to commercial and residential customers residing within the Town's limits.

No significant change in Cemetery operations. *Cemetery*, which includes cemetery lot sales, mausoleum spaces and memorial fees, experienced a slight increase in expenses due to transfer-out to the cemetery trust account.

BUDGETARY HIGHLIGHTS

This fiscal year, General Fund overall actual to budget variance was a positive \$80,026.

The cause of the General budget variance is due to actual revenue below budgeted revenue of (\$613,232) and actual expenditures below budgeted expenditures of \$978,010, which resulted in a shortage of revenues over expenditures of \$364,778. The shortage is mainly due to budgeted grant revenue not received.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets—The Town’s capital assets, for its governmental and business-type activities, as of September 30, 2015, are \$14,283,497. This investment in capital assets includes land, buildings, improvements, vehicles and equipment, water system and wastewater system improvements and upgrades.

Governmental Activities

Government-Activities capital assets decreased by (\$83,975), from the prior year, due to current year depreciation expense exceeding additions. For further details, see Note 5 – Capital Assets

This year’s Government-type capital projects completed

- Purchase of equipment
- Sidewalks
- Streets
- Land Purchase Parking
- Software upgrade

Government -type capital projects in progress, as of September 30, 2015

- CDBG Project for Streets
- Streets, Roads and Sidewalks Improvement
- Alleyways

Future Governmental projects

- Road and Sidewalk Improvement
- Alleyways

Business-type Activities

Business-type capital assets convey an increase of \$113,300, from the prior year, due to wastewater improvements. For further details, see Note 5 – Capital Assets

This year's Business-type capital projects completed

- Replace meters and lines
- CDBG Project for Wastewater
- Software upgrade

Business-type capital projects in progress, as of September 30, 2015

- Water meters
- Wastewater connections
- Wastewater Plant assessment
- Capital projects – Generator
- Equipment

Future Business-type projects

- Water Lines Improvement
- Wastewater Plant Improvement

Long-term Liabilities and Pension Plans

For further details, see Note 7– Long Term Liabilities and Note 8 – Pension Plan

At the end of the fiscal year, the Town's total long-term liabilities outstanding is as follows:

Debt Outstanding

As of September 30, 2015

Governmental Activities	Business-type Activities	Totals
-------------------------	--------------------------	--------

	2015	2014	2015	2014	2015	2014
Compensated absences	\$ 98,310	\$ 60,050	\$ 44,194	\$ 91,748	\$ 142,504	\$ 151,798
Net pension liability	688,736	420,076	516,415	314,974	1,205,151	735,050
Loans payable	-	-	1,137,460	1,244,696	1,137,460	1,244,696
Total debt	\$ 787,046	\$ 480,126	\$ 1,698,069	\$ 1,651,418	\$ 2,485,115	\$ 2,131,544

Governmental Activities

Total governmental debt outstanding is zero as all debt related to governmental activities was paid off in prior years and no new debt was issued.

New accounting standards for the Town's retirement system (the Florida Retirement System) were implemented in the current year. GASB 68 Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of Statement No. 50, Pension Disclosures were required to be adopted by the Town during 2015. The new GASB statements require the Town's proportionate share of the net pension liability (NPL) of the Florida Retirement System, to be recognized on the balance sheets of the Town and other participating employers. For further details about the Town's pension plan please see Note 8 – Pension Plan.

Business-type Activities

The remaining balance of Business-type loan payables is currently \$1,137,460. For further details, see Note 7– Long Term Liabilities

From wastewater revenue, the Town of Lake Placid paid two semi-annual payments to the State of Florida Department of Environmental Protection (*SRF Loan I*) for the construction of the wastewater treatment plant, the North Main Street lift station and the maintenance warehouse. The principal payments amounted to \$55,889.

From wastewater revenue, the Town of Lake Placid paid two semi-annual payments to the Department of Environmental Protection (*SRF Loan II*) for the Gravity and Low Pressure Wasterwater Collection System. Total principal paid was \$51,346.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The General Fund adopted the final levying of Ad Valorem taxes at an operating millage rate of 3.65 mills.

The following key factors were considered in preparing the budgets for the 2015-2016 fiscal year:

- There was a 1% to 5% salary increase to compensate for inflation and the cost of living. Some employees received a merit raise. The merit raise depended upon the employee's job performance or job certification.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Lake Placid finances for anyone with an interest. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Finance Manager, Town of Lake Placid, 311 W. Interlake Boulevard, Lake Placid, Florida 33852.

BASIC FINANCIAL STATEMENTS

TOWN OF LAKE PLACID, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 2,650,532	\$ 2,681,518	\$ 5,332,050
Investments	61,215	-	61,215
Accounts receivables, net	36,138	242,312	278,450
Due from other governments	59,430	245	59,675
Internal balances	240,594	(240,594)	-
Inventory	-	162,553	162,553
Restricted asset, cash and cash equivalents	-	704,733	704,733
Restricted investments	-	48,843	48,843
Capital assets			
Non-depreciable	1,009,499	575,253	1,584,752
Depreciable, net	2,000,568	10,698,177	12,698,745
Total assets	<u>6,057,976</u>	<u>14,873,040</u>	<u>20,931,016</u>
Deferred Outflows of Resources			
Deferred outflows - pension	357,217	267,842	625,059
Total assets and deferred outflows	<u>\$ 6,415,193</u>	<u>\$ 15,140,882</u>	<u>\$ 21,556,075</u>
Liabilities			
Accounts payable	\$ 33,157	\$ 89,022	\$ 122,179
Accrued liabilities	36,943	34,004	70,947
Accrued interest payable	-	4,079	4,079
Customer deposits payable	-	286,736	286,736
Noncurrent liabilities			
Due within one year	59,000	135,621	194,621
Due in more than one year	728,046	1,562,448	2,290,494
Total liabilities	<u>857,146</u>	<u>2,111,910</u>	<u>2,969,056</u>
Deferred Inflows of Resources			
Deferred inflows - pension	272,165	204,070	476,235
Net position			
Net investment in capital assets	3,010,067	10,135,970	13,146,037
Restricted for			
Infrastructure	1,405,698	-	1,405,698
Park improvements	16,247	-	16,247
Law enforcement	578	-	578
Cemetery long-term care	-	314,756	314,756
Debt service	-	136,747	136,747
Unrestricted	853,292	2,237,429	3,090,721
Total net position	<u>5,285,882</u>	<u>12,824,902</u>	<u>18,110,784</u>
Total liabilities, deferred inflows and net position	<u>\$ 6,415,193</u>	<u>\$ 15,140,882</u>	<u>\$ 21,556,075</u>

The accompanying notes to financial statements are an integral part of this statement.

**TOWN OF LAKE PLACID, FLORIDA
STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating</u>		<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
			<u>Grants and Contributions</u>	<u>Capital Grants and Contributions</u>			
			<u>Contributions</u>	<u>Contributions</u>			
Functions/programs							
Governmental activities							
General government	\$ 262,750	\$ 25,799	\$ -	\$ -	\$ (236,951)	\$ -	\$ (236,951)
Public safety	927,512	13,274	2,116	389,298	(522,824)	-	(522,824)
Transportation	515,799	-	51,587	-	(464,212)	-	(464,212)
Culture/recreation	365,427	17,840	110,000	-	(237,587)	-	(237,587)
Total governmental activities	<u>2,071,488</u>	<u>56,913</u>	<u>163,703</u>	<u>389,298</u>	<u>(1,461,574)</u>	<u>-</u>	<u>(1,461,574)</u>
Business-type activities	1,333,270	1,256,225	-	154,000	-	76,955	76,955
	719,932	663,591	-	-	-	(56,341)	(56,341)
Water	533,786	432,713	-	-	-	(101,073)	(101,073)
Wastewater	47,823	25,204	-	-	-	(22,619)	(22,619)
Sanitation	<u>2,634,811</u>	<u>2,377,733</u>	<u>-</u>	<u>154,000</u>	<u>-</u>	<u>(103,078)</u>	<u>(103,078)</u>
Cemetery	<u>\$ 4,706,299</u>	<u>\$ 2,434,646</u>	<u>\$ 163,703</u>	<u>\$ 543,298</u>	<u>(1,461,574)</u>	<u>(103,078)</u>	<u>(1,564,652)</u>
Total business-type activities							
Total primary government							

General revenues

Taxes

Property taxes

Gas taxes	80,164	-	80,164
Infrastructure taxes	218,746	-	218,746
Communications services tax	99,108	-	99,108
Franchise fees	187,211	-	187,211
Utility taxes	213,708	-	213,708
Half cent sales tax	110,825	-	110,825
State shared revenues	73,109	-	73,109
Investment earnings	7,380	5,245	12,625
Miscellaneous	11,595	37,227	48,822
Gain on sale of capital asset	600	990	1,590
Transfers	<u>(455,825)</u>	455,825	-
Total general revenues and transfers	<u>1,130,657</u>	<u>499,287</u>	1,629,944
Change in net position	<u>(330,917)</u>	<u>396,209</u>	65,292
Net position, beginning of year	<u>5,616,799</u>	12,428,693	18,045,492
Net position, end of year	<u>\$ 5,285,882</u>	<u>\$ 12,824,902</u>	\$ 18,110,784

The accompanying notes to financial statements are an integral part of this statement.

**BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015**

	<u>General Fund</u>	<u>Infrastructure Fund</u>	<u>Grant Fund</u>	<u>Total Governmental Funds</u>
Assets				
Cash and cash equivalents	\$ 1,305,261	\$ 1,345,271	\$ -	\$ 2,650,532
Investments	61,215	-	-	61,215
Accounts receivable, net	36,138	-	-	36,138
Due from other funds	21,942	60,427	630	82,999
Due from other governments	59,430	-	-	59,430
Advances to other funds	186,560	-	-	186,560
Total assets	<u>\$ 1,670,546</u>	<u>\$ 1,405,698</u>	<u>\$ 630</u>	<u>\$ 3,076,874</u>
Liabilities and fund balances				
Liabilities				
Accounts payable	\$ 32,527	\$ -	\$ 630	\$ 33,157
Accrued liabilities	36,943	-	-	36,943
Due to other funds	28,965	-	-	28,965
Total liabilities	<u>98,435</u>	<u>-</u>	<u>630</u>	<u>99,065</u>
Fund balances				
Nonspendable				
Advances to other funds	186,560	-	-	186,560
Restricted				
Infrastructure improvements	-	1,405,698	-	1,405,698
Park improvements	16,247	-	-	16,247
Law enforcement	578	-	-	578
Assigned				
Capital improvements	552,723	-	-	552,723
Unassigned	816,003	-	-	816,003
Total fund balances	<u>1,572,111</u>	<u>1,405,698</u>	<u>-</u>	<u>2,977,809</u>
Total liabilities and fund balances	<u>\$ 1,670,546</u>	<u>\$ 1,405,698</u>	<u>\$ 630</u>	<u>\$ 3,076,874</u>

**RECONCILIATION OF THE BALANCE SHEET-
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2015**

Fund balances, total governmental funds \$ 2,977,809

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.

Governmental capital assets	\$ 5,693,039	
Accumulated depreciation	<u>(2,682,972)</u>	3,010,067

Deferred outflows, deferred inflows, and the net pension liability related to the Town's pension plan are not expected to be liquidated with expendable available financial resources and, therefore are not reported in the funds.

Deferred outflows - pensions	357,217	
Deferred inflows - pensions	(272,165)	
Net pension liability	<u>(688,736)</u>	(603,684)

Noncurrent liabilities, are not due and payable in the current period and therefore, are not reported in the funds.

Compensated absences		<u>(98,310)</u>
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Net position of governmental activities \$ 5,285,882

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	<u>General Fund</u>	<u>Infrastructure Fund</u>	<u>Grant Fund</u>	<u>Total Governmental Funds</u>
Revenues				
Taxes	\$ 1,164,227	\$ 218,746	\$ -	\$ 1,382,973
Licenses and permits	36,332	-	-	36,332
Intergovernmental revenues	347,637	-	389,298	736,935
Fines and forfeitures	12,965	-	-	12,965
Impact fees	-	-	-	-
Investment earnings	4,725	2,655	-	7,380
Miscellaneous revenues	19,211	-	-	19,211
Total revenues	<u>1,585,097</u>	<u>221,401</u>	<u>389,298</u>	<u>2,195,796</u>
Expenditures				
Current				
General government	308,394	-	-	308,394
Public safety	796,827	-	-	796,827
Transportation	364,238	-	-	364,238
Culture and recreation	199,692	-	-	199,692
Capital outlay	37,577	51,247	470,998	559,822
Total expenditures	<u>1,706,728</u>	<u>51,247</u>	<u>470,998</u>	<u>2,228,973</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(121,631)</u>	<u>170,154</u>	<u>(81,700)</u>	<u>(33,177)</u>
Other financing sources (uses)				
Proceeds from the sale of capital assets	600	-	-	600
Transfers in	31,999	-	81,700	113,699
Transfers out	-	(81,700)	-	(81,700)
Total other financing sources (uses)	<u>32,599</u>	<u>(81,700)</u>	<u>81,700</u>	<u>32,599</u>
Change in fund balances	(89,032)	88,454	-	(578)
Fund balances, beginning of year	<u>1,661,143</u>	<u>1,317,244</u>	<u>-</u>	<u>2,978,387</u>
Fund balances, end of year	<u>\$ 1,572,111</u>	<u>\$ 1,405,698</u>	<u>\$ -</u>	<u>\$ 2,977,809</u>

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**

**TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

Net Change in Fund Balances – Total Governmental Funds \$ (578)

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is depreciated over their estimated useful lives.

Capital outlay	\$ 184,423	
Less current year depreciation	<u>(268,398)</u>	(83,975)

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.

Pension expense		(208,104)
Change in compensated absences		<u>(38,260)</u>

Change in net position of governmental activities \$ (330,917)

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budgeted Amounts</u>		<u>Variance with</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenues				
Taxes	\$ 1,184,892	\$ 1,167,442	\$ 1,164,227	\$ (3,215)
Licenses and permits	35,778	36,332	36,332	-
Intergovernmental revenues	555,297	957,667	347,637	(610,030)
Fines and forfeitures	9,000	13,070	12,965	(105)
Investment earnings	3,700	4,701	4,725	24
Miscellaneous revenues	13,745	19,117	19,211	94
Total revenues	<u>1,802,412</u>	<u>2,198,329</u>	<u>1,585,097</u>	<u>(613,232)</u>
Expenditures				
Current				
General government	313,040	377,863	308,394	69,469
Public safety	764,287	838,222	796,827	41,395
Transportation	407,856	396,662	364,238	32,424
Culture and recreation	159,456	207,920	199,692	8,228
Capital outlay	390,981	864,071	37,577	826,494
Total expenditures	<u>2,035,620</u>	<u>2,684,738</u>	<u>1,706,728</u>	<u>978,010</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(233,208)</u>	<u>(486,409)</u>	<u>(121,631)</u>	<u>364,778</u>
Other financing sources (uses)				
Proceeds from the sale of capital assets	-	600	600	-
Transfers in	278,773	316,751	31,999	(284,752)
Transfers out	(15,000)	-	-	-
Total other financing sources (uses)	<u>263,773</u>	<u>317,351</u>	<u>32,599</u>	<u>(284,752)</u>
Change in fund balance	30,565	(169,058)	(89,032)	80,026
Fund balance, beginning of year	<u>1,661,143</u>	<u>1,661,143</u>	<u>1,661,143</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,691,708</u>	<u>\$ 1,492,085</u>	<u>\$ 1,572,111</u>	<u>\$ 80,026</u>

INFRASTRUCTURE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budgeted Amounts</u>		<u>Variance with</u>	
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Revenues				
Taxes	\$ 203,622	\$ 243,241	\$ 218,746	\$ (24,495)
Investment earnings	2,000	2,655	2,655	-
Total revenues	<u>205,622</u>	<u>245,896</u>	<u>221,401</u>	<u>(24,495)</u>
Expenditures				
Capital outlay	<u>175,000</u>	<u>392,737</u>	<u>51,247</u>	<u>341,490</u>
Total expenditures	<u>175,000</u>	<u>392,737</u>	<u>51,247</u>	<u>341,490</u>
Excess of revenues				
over expenditures	<u>30,622</u>	<u>(146,841)</u>	<u>170,154</u>	<u>316,995</u>
Other financing sources (uses)				
Transfers in	18,088	349,069	-	(349,069)
Transfers out	(71,770)	(238,404)	(81,700)	156,704
Total other financing sources (uses)	<u>(53,682)</u>	<u>110,665</u>	<u>(81,700)</u>	<u>(192,365)</u>
Change in fund balance	(23,060)	(36,176)	88,454	124,630
Fund balance, beginning of year	<u>1,317,244</u>	<u>1,317,244</u>	<u>1,317,244</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,294,184</u>	<u>\$ 1,281,068</u>	<u>\$ 1,405,698</u>	<u>\$ 124,630</u>

GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenues				
Intergovernmental revenues	\$ -	\$ -	\$ 389,298	\$ 389,298
Total revenues	-	-	389,298	389,298
Expenditures				
Capital outlay	-	-	470,998	(470,998)
Total expenditures	-	-	470,998	(470,998)
Deficiency of revenues under expenditures	-	-	(81,700)	(81,700)
Other financing sources				
Transfers in	-	-	81,700	81,700
Total other financing sources	-	-	81,700	81,700
Change in fund balance	-	-	-	-
Fund balance (deficit), beginning of year	-	-	-	-
Fund balance (deficit), end of year	\$ -	\$ -	\$ -	\$ -

SEPTEMBER 30, 2015

	Enterprise Funds				
	Cemetery				
	Water	Wastewater	Sanitation	(Nonmajor)	Total
Assets					
Current assets					
Cash and cash equivalents	\$ 2,148,307	\$ 323,450	\$ 170,877	\$ 38,884	\$ 2,681,518
Restricted cash and cash equivalents	229,657	140,826	19,494	314,756	704,733
Accounts receivable, net	154,031	58,101	30,180	-	242,312
Due from other governments	-	-	245	-	245
Due from other funds	19,126	103,710	52,440	265	175,541
Inventory	58,141	8,821	-	95,591	162,553
Total current assets	<u>2,609,262</u>	<u>634,908</u>	<u>273,236</u>	<u>449,496</u>	<u>3,966,902</u>
Noncurrent assets					
Restricted investments	-	-	-	48,843	48,843
Capital assets, non-depreciable	151,113	420,987	-	3,153	575,253
Capital assets, net	<u>6,410,496</u>	<u>4,036,824</u>	<u>218,588</u>	<u>32,269</u>	<u>10,698,177</u>
Total noncurrent assets	<u>6,561,609</u>	<u>4,457,811</u>	<u>218,588</u>	<u>84,265</u>	<u>11,322,273</u>
Total assets	<u>9,170,871</u>	<u>5,092,719</u>	<u>491,824</u>	<u>533,761</u>	<u>15,289,175</u>
Deferred Outflows of Resources					
Deferred outflows - pension	150,040	61,194	51,223	5,385	267,842
Total assets and deferred outflows	<u>\$ 9,320,911</u>	<u>\$ 5,153,913</u>	<u>\$ 543,047</u>	<u>\$ 539,146</u>	<u>\$ 15,557,017</u>
Liabilities					
Current liabilities					
Accounts payable	\$ 23,828	\$ 25,784	\$ 35,787	\$ 3,623	\$ 89,022
Accrued liabilities	16,900	7,788	8,521	795	34,004
Due to other funds	170,795	58,780	-	-	229,575
Compensated absences	8,300	1,200	17,000	-	26,500
Liabilities payable from restricted assets					
Accrued interest	-	4,079	-	-	4,079
Loan payable, current	-	109,121	-	-	109,121
Customer deposits payable	229,657	37,585	19,494	-	286,736
Total current liabilities	<u>449,480</u>	<u>244,337</u>	<u>80,802</u>	<u>4,418</u>	<u>779,037</u>
Noncurrent liabilities					
Compensated absences	5,568	744	11,381	-	17,693
Advances from other funds	-	-	186,560	-	186,560
Net pension liability	289,286	117,986	98,761	10,383	516,416
Loan payable, net of current portion	-	1,028,339	-	-	1,028,339

Total non-current liabilities	294,854	1,147,069	296,702	10,383	1,749,008
Total liabilities	744,334	1,391,406	377,504	14,801	2,528,045
Deferred Inflows of Resources					
Deferred inflows - pension	114,316	46,624	39,027	4,103	204,070
Net position					
Net investment in capital assets	6,561,609	3,320,351	218,588	35,422	10,135,970
Restricted for					
Cemetery long-term care	-	-	-	314,756	314,756
Debt service	-	136,747	-	-	136,747
Unrestricted	1,900,652	258,785	(92,072)	170,064	2,237,429
Total net position	8,462,261	3,715,883	126,516	520,242	12,824,902
Total liabilities, deferred inflows, and net position	\$ 9,320,911	\$ 5,153,913	\$ 543,047	\$ 539,146	\$ 15,557,017

Operating revenues

Charges for services

Sale of cemetery plots

	\$ 1,247,293	\$ 661,731	\$ 432,713	\$ -	\$ 2,341,737
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and mausoleum spaces

	-	-	-	22,811	22,811
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Miscellaneous

	<u>8,932</u>	1,860	-	2,393	<u>13,185</u>
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Total operating revenues

	<u>1,256,225</u>	<u>663,591</u>	<u>432,713</u>	25,204	<u>2,377,733</u>
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Operating expenses

Personal services

	558,898	229,953	231,268	23,568	1,043,687
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Administrative

	19,784	5,447	769	224	26,224
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Utilities

	47,192	61,800	1,667	3,050	113,709
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Landfill fees

	-	-	164,079	-	164,079
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Repairs and maintenance

	261,043	121,188	52,092	1,109	435,432
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Supplies

	60,261	21,038	27,429	959	109,687
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Depreciation

	304,203	215,945	37,265	9,795	567,208
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Insurance

	46,637	25,237	11,780	3,822	87,476
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Professional

	24,731	15,718	3,994	1,073	45,516
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Miscellaneous

	10,521	3,234	3,443	4,223	21,421
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Total operating expenses

	<u>1,333,270</u>	<u>699,560</u>	<u>533,786</u>	<u>47,823</u>	<u>2,614,439</u>
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Operating loss

	<u>(77,045)</u>	<u>(35,969)</u>	<u>(101,073)</u>	<u>(22,619)</u>	<u>(236,706)</u>
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Nonoperating revenues (expenses)

System development fees

	27,627	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,627</u>
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Perpetual care fees

	-	-	-	9,600	9,600
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Investment earnings (loss)

	3,837,695	604	109	5,245	
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Gain on disposal of capital assets

	990	-	-	-	990
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Interest expense

	-	<u>(20,372)</u>	<u>-</u>	<u>-</u>	<u>(20,372)</u>
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Total nonoperating revenues

(expenses)	32,454	(19,677)	604	9,709	23,090
Income (loss) before capital contributions and transfers	(44,591)	(55,646)	(100,469)	(12,910)	(213,616)
Capital contributions	641,824	-	-	-	641,824
Transfers in	26,000	-	-	-	26,000
Transfers out	(17,700)	(35,220)	(4,023)	(1,056)	(57,999)
Changes in net position	605,533	(90,866)	(104,492)	(13,966)	396,209
Total net position, beginning of year	7,856,728	3,806,749	231,008	534,208	12,428,693
Total net position, end of year	\$ 8,462,261	\$ 3,715,883	\$ 126,516	\$ 520,242	\$ 12,824,902

Cash flows from operating activities

Cash received from customers	\$ 1,237,207	\$ 664,503	\$ 431,742	\$ 25,204	\$ 2,358,656
Cash paid to suppliers for goods and services	(490,540)	(243,716)	(247,233)	(13,061)	(994,550)
Cash paid to employees for services and benefits	(502,539)	(202,623)	(193,689)	(19,987)	(918,838)
Net cash provided (used) by operating activities	<u>244,128</u>	<u>218,164</u>	<u>(9,180)</u>	<u>(7,844)</u>	<u>445,268</u>

Cash flows from noncapital financing activities

Transfer to other funds	81,672	-	(21,997)	(1,975)	57,700
Transfer from other funds	-	(115,027)	(51,213)	-	(166,240)
Cash received from perpetual care fees	-	-	-	9,600	9,600
Cash received from system development fees	27,627	-	-	-	27,627
Net cash provided (used) by noncapital financing activities	<u>109,299</u>	<u>(115,027)</u>	<u>(73,210)</u>	<u>7,625</u>	<u>(71,313)</u>

Cash flows from capital and related financing activities

Acquisition and construction of capital assets	(19,317)	(15,306)	(2,657)	(1,872)	(39,152)
Cash received from sale of capital assets	1,458	-	-	-	1,458
Principal paid on notes payable	-	(107,236)	-	-	(107,236)
Interest paid	-	(20,794)	-	-	(20,794)
Net cash used in capital and related financing activities	<u>(17,859)</u>	<u>(143,336)</u>	<u>(2,657)</u>	<u>(1,872)</u>	<u>(165,724)</u>

Cash flows from investing activities

Purchase of investments	-	-	-	(122)	(122)
Interest received	3,837	695	604	109	5,245
Net cash provided (used) by investing activities	<u>3,837</u>	<u>695</u>	<u>604</u>	<u>(13)</u>	<u>5,123</u>

Net change in cash and cash equivalents

339,405	(39,504)	(84,443)	(2,104)	213,354
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Cash and cash equivalents, beginning of year

<u>2,038,559</u>	<u>503,780</u>	<u>274,814</u>	<u>355,744</u>	<u>3,172,897</u>
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Cash and cash equivalents, end of year

<u>\$ 2,377,964</u>	<u>\$ 464,276</u>	<u>\$ 190,371</u>	<u>\$ 353,640</u>	<u>\$ 3,386,251</u>
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Cash and cash equivalents classified as

Cash and cash equivalents	\$ 2,148,307	\$ 323,450	\$ 170,877	\$ 38,884	\$ 2,681,518
Restricted cash and cash equivalents	229,657	140,826	19,494	314,756	704,733
Total cash and cash equivalents	<u>\$ 2,377,964</u>	<u>\$ 464,276</u>	<u>\$ 190,371</u>	<u>\$ 353,640</u>	<u>\$ 3,386,251</u>

Reconciliation of operating loss to net

cash provided (used) by operating activities

Operating loss	\$ (77,045)	\$ (35,969)	\$ (101,073)	\$ (22,619)	\$ (236,706)
Adjustment to reconcile operating loss to net cash provided by operating activities:					
Depreciation	304,203	215,945	37,265	9,795	567,208
Change in operating assets and liabilities:					
(Increase) decrease in assets:					
Accounts receivable	(16,528)	1,262	551	-	(14,715)
Inventory	(9,845)	(1,491)	-	339	(10,997)
Deferred outflows - pension	(139,751)	(56,998)	(47,710)	(5,016)	(249,475)
Increase (decrease) in liabilities:					
Accounts payable	(10,526)	11,437	18,020	1,060	19,991
Accrued liabilities	6,671	4,222	5,031	443	16,367
Compensated absences payable	(37,720)	(12,542)	2,707	-	(47,555)
Customer deposits payable	(2,490)	(350)	(1,522)	-	(4,362)
Deferred inflows - pension	114,316	46,624	39,027	4,103	204,070
Net pension liability	112,843	46,024	38,524	4,051	201,442
Net cash provided (used) by operating activities	<u>\$ 244,128</u>	<u>\$ 218,164</u>	<u>\$ (9,180)</u>	<u>\$ (7,844)</u>	<u>\$ 445,268</u>

Noncash investing, capital, and financing activities:

Contributed assets from other funds	\$ 487,824	\$ -	\$ -	\$ -	\$ 487,824
Contributed assets from developers	<u>154,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,000</u>
Net noncash investing, capital, and financing activities	<u>\$ 641,824</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 641,824</u>

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and the presentation of the financial report of the Town of Lake Placid, Florida (the "Town"), conform to generally accepted accounting principles (GAAP) as applicable to governmental units. This report, the accounting systems, and classification of accounts conform to standards of the Governmental Accounting Standards Board (GASB).

The following summary of the Town's significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

A. Reporting entity—The Town is a municipality of the State of Florida and is located in Highlands County, Florida. In addition to the public safety, recreation and general government services provided to its approximately 1,800 residents, the Town operates water, wastewater, sanitation, and cemetery enterprises. The Town is governed by an elected mayor and four-member council.

The financial statements of the Town have been prepared in conformity with Accounting Principles Generally Accepted (GAAP) in the United States of America as applied to governmental units. The more significant of the Town's accounting policies are described below.

The accompanying financial statements present the financial position, results of operations and cash flows of the applicable fund types governed by the Council of the Town (Town Council), the reporting entity of government for which the Town Council is considered to be financially accountable. There are no potential component units or related organizations of the Town that meet the criteria for inclusion in the Town's basic financial statements.

B. Basic financial statements—The government-wide and fund financial statements along with the notes to the financial statements comprise the basic 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 nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between the Town's water, wastewater and sanitation functions and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two 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 Town is improving or deteriorating.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or activities are 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 or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. 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, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, state and other grant resources, revenue is recognized at the time the expenditure is made. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Taxes, licenses and permits, intergovernmental revenue, charges for services and investment earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses, and balance of current financial resources. The Town has presented the following governmental funds:

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major Governmental Funds

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Resources are generated primarily from local property and utility service taxes, franchises, licenses and permits, and intergovernmental revenue.

The *Infrastructure Fund* is also considered a major fund. It accounts for the voted one cent local option sales surtax. The proceeds for this surtax may only be expended on capital assets specified by statutes.

The *Grant Fund* is also considered a major fund. It accounts for the grant revenues and expenditures relating to major public works of the Town.

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determination of operating income and changes in net position, financial position and cash flow. All assets and liabilities are included on the Statement of Net Position. The Town's proprietary funds are all classified as enterprise funds. The Town has presented the following major proprietary funds:

Major Proprietary Funds

The *Water Fund* accounts for the operation of the Town's water and reuse services to customers.

The *Wastewater Fund* accounts for the operations of the Town's wastewater service to customers.

The *Sanitation Fund* accounts for the operations of the Town's garbage service.

Additionally, the Town reports the following nonmajor fund:

The *Cemetery Fund* accounts for the operations and maintenance of the Town's cemetery.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 Town's enterprise funds are charges to customers for sales and services. Operating expenses for

enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets and amortization of intangible assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

D. Budgets and budgetary accounting—Annual appropriated budgets are adopted for all funds. The legally adopted budgets are prepared on a basis consistent with GAAP.

The Town's procedures in establishing the budgetary data reflected in the financial statements generally are as follows:

Enterprise Funds—The Town adopts an operating budget on a modified accrual basis which is not the same basis of accounting as that used to account for the actual results of operations (accrual basis). The primary differences between the budgetary basis and the basis used to account for the results of operation are that the Town budgets capital outlays and debt service transfers, which includes principal payments. Additionally, the Town does not budget depreciation expense.

The level of budgetary control is at the function level due to Town Council's required approval of budget transfers among expenditure/expense categories.

Unexpended budgetary appropriations lapse at year-end. The Town utilizes purchase orders in the purchasing process to document the proper authorization of expenditure/expense and monitors year to date expenditure/expense on a monthly basis to avoid over-expenditures of the budget, but does not use formal encumbrance accounting.

The budgets are integrated into the accounting system, and the budgetary data, as presented in these financial statements for all funds with annual budgets, compare the expenditures with the final amended budgets. All budgets are presented on the modified accrual basis of accounting. Accordingly, the budgetary comparison schedule for the General Fund, Infrastructure Fund, and Grant Fund presents actual expenditures in accordance with GAAP in the United States of America on a basis consistent with the legally adopted budgets as amended.

E. Cash and cash equivalents—Cash and cash equivalents are defined as short-term highly liquid investments that are both readily convertible to known amounts of cash and have an original maturity of three months or less. The cash and cash equivalents presented on the Statement of Cash Flows—Proprietary Funds are composed of restricted and unrestricted cash and cash equivalents.

F. Interfund transactions—During the course of operations, transactions occur between individual funds for certain operating expenses or services rendered. Short-term interfund loans are classified as "due to/from other funds." All short-term interfund receivables and payables are planned to be eliminated shortly after year end. Any balances outstanding between governmental activities and business-type activities for due to/from are reported in the government-wide financial statements as internal balances. Long-term interfund loans are classified as advances.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

G. Inventories—In the Water Fund and Wastewater Fund, inventories are valued at cost and are recorded as they are used (consumption method). Cost is determined on a weighted average method. In the Cemetery Fund, inventory includes costs incurred to construct a mausoleum at the Town's Cemetery. These costs will be recognized as a reduction to proceeds as the sale of spaces and niches takes place.

H. Prepaid items—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. A prepaid expense/expenditure is recognized when a cash expense/expenditure is made for goods or services that were purchased for consumption but not consumed as of September 30.

I. Restricted assets—Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. Restricted assets in the proprietary funds consist of customer deposits, Wastewater loan reserve and debt service accounts, and a cemetery perpetual care fund. Customer deposits are used to ensure against nonpayment of billings and/or property damage. The deposits remain the property of the customers and therefore, are considered not available for current operations.

J. Capital assets—Capital assets, which include property, plant and equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Where cost could not be determined from the available records, estimated historical costs were used to record the estimated value of the assets. Assets acquired by gift or bequests are recorded at their fair market value at the date of transfer.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred, if any, during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized for the year ended September 30, 2015.

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

Assets	Years
Buildings	10 – 40
Improvements	5 – 40
Infrastructure	20 – 40
Equipment	3 – 15

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Long-term obligations—In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. In the fund financial statements, governmental fund types recognize premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued and premiums received are reported as other financing sources. 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 expenditures.

Long-term debt and other obligations financed are reported as liabilities in the applicable governmental activities and business-type activities. Loan issuance costs are expensed when incurred.

L. Compensated absences—Vacation leave begins accumulating on the employee's date of hire. However, the employee is not eligible to use vacation benefits until after six months of employment. Vacation leave is earned each pay period based on the length of service. Upon voluntary separation of service, employees with up to five years of service will receive payment for up to but not more than 15 days. Employees with six to fifteen years of service will receive payment for up to but not more than 20 days. Employees with 16 years or more of service will receive payment for up to but not more than 25 days. In addition, department heads shall be allowed to receive payment for an additional eight days of accrued time.

Sick leave accumulates at the rate of one sick day (eight hours) per month for all employees. However, new hires must be employed for three months before they can utilize sick time that has been accrued. Sick leave accrued shall not exceed a maximum of 960 hours. Upon separation of service, employees with ten years of service will receive payment for up to but not more than 60 days. Employees with 20 years or more of service will receive payment for up to but not more than 90 days.

A liability has been recorded at September 30, 2015, for unused vacation and vested sick leave. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

M. Fund balance/net position—Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Government-wide and proprietary fund net position are divided into three categories:

Net investment in capital assets—consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding and was used to finance those assets.

Restricted net position—consist of amounts constrained to specific purposes by their providers (such as grantors, bondholders, higher levels of government, and contributors), through constitutional provisions) by enabling legislation or contributor restrictions.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unrestricted—all other net position is reported in this category.

Fund balance—Generally, fund balance represents the difference between current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Nonspendable—Fund balances are reported as nonspendable when amounts cannot be spent because they are either: (1) not in spendable form (i.e. items that are not expected to be converted to cash such as inventory and prepaid items) or (2) legally or contractually required to be maintained intact.

Restricted—Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Committed—Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Town Council through the adoption of a resolution or ordinance. Only the Town Council may modify or rescind the commitment. These self-imposed limitations must be set in place prior to the end of the fiscal year.

Assigned—Fund balances are reported as assigned when amounts are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Intent is stipulated by the Town Council or an official for whom that authority has been given by Town Council. With the exception of the General Fund, amounts in all other governmental funds that are not *nonspendable, restricted, or committed* will be considered to be *assigned*. Also, at fiscal year end, any appropriation of existing fund balance to eliminate a projected budgetary deficit in the next year's budget is considered to be an assignment of fund balance.

Unassigned—Fund balances reported as unassigned are the residual amount of balances that do not meet any of the above criterion. The Town reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in other funds.

Net position—Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets, and

adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

N. Property taxes—Ad valorem taxes for the current fiscal year (beginning October 1, 2014) are assessed on July 1, 2014, based on property values as of January 1, 2014. The taxes are billed in the month of November 2014 by the Highlands County Tax Collector who remits collected taxes to the Town monthly. Taxes are due November 1, 2014, and become delinquent April 1, 2015. Tax certificates are sold for delinquent taxes by June 1, 2015. Generally, the Town collects substantially all of its current year property taxes during the year in which they are due. No accrual for the property tax levy becoming due in November 2015 is included in the accompanying financial statements since such taxes were levied to finance expenditures of the next fiscal year.

O. Use of estimates—The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

P. Deferred Outflows / Inflows of Resources—The Town implemented GASB Statements No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, as of October 1, 2012. These standards establish accounting and financial reporting for deferred outflows/inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

The Town has deferred inflows and deferred outflows related to the recording of changes in its net pension liability. Certain changes in the net pension liability are recognized as pension expense over time instead of all being recognized in the year of occurrence. Experience gains or losses result from periodic studies by the Town's actuary which adjust the net pension liability for actual experience for certain trend information that was previously assumed, for example the assumed dates of retirement of plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining service life of plan members. Changes in actuarial assumptions which adjust the net pension liability are also recorded as deferred outflows of resources or deferred inflows of resources and are amortized into pension expense over the expected remaining lives of plan members. The difference between projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five year period. The changes in proportion and differences between Town contributions and proportionate share of contributions are also deferred and amortized against pension expense over a five year period. Additionally, any contributions made by the Town to the pension plan before year end but subsequent to the measurement date of the Town's net pension liability are reported as deferred outflows of resources.

Q. Pension—For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Town's FRS plan and additions to/deductions from this plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit

payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2. DEPOSITS AND INVESTMENTS

Cash and cash equivalents at September 30, 2015, consist of the following:

	Governmental	Business-type
Unrestricted		
Petty cash and change funds	\$ 50	\$ 200
Demand deposits	2,650,482	2,681,318
Certificates of deposit	61,215	-
Total unrestricted cash	2,711,747	2,681,518
 Restricted		
Demand deposits	-	704,733
Certificates of deposit	-	48,843
Total restricted cash	-	753,576
Total cash and cash equivalents	\$ 2,711,747	\$ 3,435,094

Deposits—Custodial Credit Risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. At year end, all deposits were entirely insured by Federal depository insurance or guaranteed by qualified public depositories in Florida pursuant to chapter 280.07, Florida Statutes. Other than the preceding, the Town has no formal policy on custodial credit risk.

Investments—Florida Statutes authorize the Town to invest in direct obligations of the U.S. Treasury, Florida State Board of Administration (SBA) Local Government Surplus Funds Trust Fund ("Florida PRIME"), savings accounts or certificates of deposit in qualified public depositories, and SEC registered money market funds. As of September 30, 2015, the Town was invested in only certificates of deposit. Of these certificates of deposit, all will mature in 2016.

NOTE 3. RECEIVABLES

Receivables at September 30, 2015, consist of the following:

	General Fund	Water Fund	Wastewater Fund	Sanitation Fund	Total
Receivables					

Accounts	\$ -	\$ 157,278	\$ 58,477	\$ 30,477	\$ 246,232
Franchise fees	17,372	-	-	-	17,372
Taxes	18,766	-	-	-	18,766
Less allowance for uncollectible receivables	-	(3,247)	(376)	(297)	(3,920)
	<u>\$ 36,138</u>	<u>\$ 154,031</u>	<u>\$ 58,101</u>	<u>\$ 30,180</u>	<u>\$ 278,450</u>

NOTE 3. RECEIVABLES (Continued)

The following is a summary of the amounts due from other governments at September 30, 2015, which are considered fully collectible:

	Governmental Activities
State of Florida	<u>\$ 59,430</u>
	<u> </u>

NOTE 4. INTERFUND TRANSACTIONS

At September 30, 2015, the Town had the following due to/from other funds:

	Due From Other Funds	Due to Other Funds
	<u> </u>	<u> </u>
Major governmental funds		
General Fund	\$ 21,942	\$ 28,965
Infrastructure Fund	60,427	-
Grant Fund	630	-
Major enterprise funds		
Water Fund	19,126	170,795
Wastewater Fund	103,710	58,780
Sanitation Fund	52,440	-
Non-major enterprise fund		
Cemetery Fund	265	-
Totals	<u>\$ 258,540</u>	<u>\$ 258,540</u>

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. The balances result from the time lag between the dates that interfund goods or services are provided, transactions are recorded in the accounting system, and the payments between funds are made. Additionally at year end, the Town reports an advance to other funds in the General Fund in the amount of \$186,560 and an advance from other funds in the Sanitation Fund. This balance is anticipated to be repaid over a five year period and is thus recorded by the Town as an advance at year end.

Interfund transfers for the year ended September 30, 2015, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds		
General Fund	\$ 31,999	\$ -
Infrastructure Fund	-	81,700
Grant Fund	81,700	-
Major enterprise funds		
Water Fund	26,000	17,700
Wastewater Fund	-	35,220
Sanitation Fund	-	4,023
Non-major enterprise fund		
Cemetery Fund	-	1,056
Totals	<u>\$ 139,699</u>	<u>\$ 139,699</u>

NOTE 4. INTERFUND TRANSACTIONS (CONTINUED)

Transfers between funds are primarily due to the following:

1. Transfers from the Wastewater Fund to the Water Fund represent monthly service fees and funding of capital improvements.
2. Transfers from the Water Fund, Wastewater Fund, Sanitation Fund, and Cemetery Fund to the General Fund represent the amounts budgeted for operations of general government activities.
3. Transfers from the General Fund, Infrastructure Fund, and Sewer Fund to the Grant Fund represent Town matching funds for Grant Fund projects.

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015, is as follows:

	Balance			Balance
	October 1	Increases	Decreases	September 30
	<hr/>	<hr/>	<hr/>	<hr/>
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 566,050	\$ 51,347	\$ -	\$ 617,397
Construction in progress	392,102	-	-	392,102
Total capital assets, not being depreciated	<hr/> 958,152	<hr/> 51,347	<hr/> -	<hr/> 1,009,499
Capital assets, being depreciated				
Buildings	540,519	-	(2,950)	537,569
Improvements	2,596,584	44,946	(1,860)	2,639,670
Equipment	1,183,298	88,130	(9,495)	1,261,933
Infrastructure	244,368	-	-	244,368
Total capital assets, being depreciated	<hr/> 4,564,769	<hr/> 133,076	<hr/> (14,305)	<hr/> 4,683,540
Less accumulated depreciation for				
Buildings	(287,447)	(16,586)	2,950	(301,083)
Improvements	(1,117,218)	(168,970)	1,860	(1,284,328)
Equipment	(837,737)	(77,073)	9,495	(905,315)
Infrastructure	<hr/> (186,477)	<hr/> (5,769)	<hr/> -	<hr/> (192,246)

Total accumulated depreciation	<u>(2,428,879)</u>	<u>(268,398)</u>	<u>14,305</u>	<u>(2,682,972)</u>
Total capital assets, being depreciated, net	<u>2,135,890</u>	<u>(135,322)</u>	<u>-</u>	<u>2,000,568</u>
Governmental activities capital assets, net	<u>\$ 3,094,042</u>	<u>\$ (83,975)</u>	<u>\$ -</u>	<u>\$ 3,010,067</u>
	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

NOTE 5. CAPITAL ASSETS (CONTINUED)

	<u>Balance</u>			<u>Balance</u>
	<u>October 1</u>	<u>Increases</u>	<u>Decreases</u>	<u>September 30</u>
Business-type Activities				
Capital assets, not being depreciated				
Land	\$ 483,498	\$ -	\$ -	\$ 483,498
Construction in progress	115,477	-	(23,722)	91,755
Total capital assets, not being depreciated	<u>598,975</u>	<u>-</u>	<u>(23,722)</u>	<u>575,253</u>
Capital assets, being depreciated				
Buildings	162,199	-	-	162,199
Improvements	11,967,168	576,888	-	12,544,056
Equipment	3,253,439	128,277	(935)	3,380,781
Total capital assets, being depreciated	<u>15,382,806</u>	<u>705,165</u>	<u>(935)</u>	<u>16,087,036</u>
Less accumulated depreciation for				
Buildings	(41,976)	(4,769)	-	(46,745)
Improvements	(3,649,677)	(448,280)	-	(4,097,957)
Equipment	(1,129,998)	(114,159)	-	(1,244,157)
Total accumulated depreciation	<u>(4,821,651)</u>	<u>(567,208)</u>	<u>-</u>	<u>(5,388,859)</u>
Total capital assets, being depreciated, net	<u>10,561,155</u>	<u>137,957</u>	<u>(935)</u>	<u>10,698,177</u>
Business-type activities capital assets, net	<u>\$ 11,160,130</u>	<u>\$ 137,957</u>	<u>\$ (24,657)</u>	<u>\$ 11,273,430</u>

Depreciation expense was charged to functions/programs as follows:

Governmental Activities

General government	\$ 37,092
Public safety	39,399
Transportation	42,392
Culture/recreation	149,515
	<hr/>
Total depreciation expense, governmental activities	<u>\$ 268,398</u>

Business-type activities

Water	\$ 304,203
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Wastewater	215,945
Sanitation	37,265
Cemetery	9,795

Total depreciation expense, business-type activities \$ 567,208

NOTE 6. RESTRICTED ASSETS

The balances of the restricted cash and cash equivalents at September 30, 2015, are as follows:

Enterprise funds

Customer deposits

Water Fund	\$	229,657
Wastewater Fund		37,585
Sanitation Fund		19,494

Wastewater Fund

Loan debt reserve and debt service accounts	103,241
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Cemetery Fund

Perpetual care fund	314,756
Perpetual care fund - investment	48,843

Total enterprise funds restricted assets	\$ 753,576
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NOTE 7. LONG TERM LIABILITIES

A. Changes in Long-term Obligations for the year ended September 30, 2015, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental activities					
Net pension liability	\$ 420,076	\$ 574,721	\$ (306,061)	\$ 688,736	\$ -
Compensated absences	60,050	57,998	(19,738)	98,310	59,000
Total governmental activities	\$ 480,126	\$ 632,719	\$ (325,799)	\$ 787,046	\$ 59,000
Business-type activities					
Loans payable	\$ 1,244,696	\$ -	\$ (107,236)	\$ 1,137,460	\$ 109,121
Net pension liability	314,974	430,927	(229,486)	516,415	-
Compensated absences	91,748	43,313	(90,867)	44,194	26,500
Total business-type activities	\$ 1,651,418	\$ 474,240	\$ (427,589)	\$ 1,698,069	\$ 135,621

For governmental activities compensated absences and the net pension liability are liquidated by the General Fund. For business-type activities, compensated absences are liquidated by the Water, Wastewater and Sanitation Funds. For business-type activities, the net pension liability is liquidated by the Water, Wastewater, Sanitation, and Cemetery Funds.

NOTE 7. LONG TERM LIABILITIES (CONTINUED)

B. Loan Covenants

The loan agreements with the State Department of Environmental Protection provide for:

- The Town to maintain rates and charges for the services furnished by the water and wastewater system to provide pledged revenue at least equal to 1.15 times the sum of payments due in such fiscal year. During 2015, the Town's coverage ratio was 3.10.
- The Town to maintain a loan debt service account where six monthly deposits are made. The first five monthly deposits are one-sixth of the semi-annual loan payment and the sixth monthly deposit is equal to at least the amount required to make the total on deposit in the account equal to the semiannual loan payment.
- The Town to deposit and maintain in the loan repayment reserve account an amount specified in the loan agreements. This account can only be used by the Town to cure a temporary and unexpected deficiency in any semiannual loan payment.

C. Loans Payable

Loans payable at September 30, 2015, were as follows:

Business-type activities

Loan payable, \$132,187 at 3.08% and \$934,123 at 1.86%; from the State of Florida, Department of Environmental Protection's State Revolving Loan Program; semi-annual payments of \$33,335 beginning December 15, 2003 through 2023; secured by a pledge of net revenues of the water and wastewater systems.	\$ 490,032
Loan payable, \$135,810 at 1.46% and \$890,390 at 1.46%, from the State of Florida, Department of Environmental Protection's State Revolving Loan Program; semi-annual payments of \$30,681 beginning August 15, 2007 through 2027; secured by a pledge of net revenues of the water and wastewater system.	647,428
Total loans payable	<u>\$ 1,137,460</u>

Debt Service Requirements to Maturity

		Business-type Activities		
<u>Annual Year Payable</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Fisc	2016	\$ 109,121	\$ 18,908	\$ 128,029
	2017	111,043	16,988	128,031
	2018	113,005	15,028	128,033
	2019	114,995	13,036	128,031
	2020	117,025	11,006	128,031
	2021-2025	481,561	25,254	506,815
	2026-2027	90,710	1,328	92,038

<u>\$ 1,137,460</u>	<u>\$ 101,548</u>	<u>\$ 1,239,008</u>
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Total interest expense incurred for business-type activities amounted to \$20,372 for the year ended September 30, 2015.

NOTE 8. PENSION PLAN

Florida Retirement System (FRS)

General Information – All of the Town’s full-time and part-time employees working in a regularly established position participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan (“Pension Plan”) and the Retiree Health Insurance Subsidy (“HIS Plan”). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan (“Investment Plan”) alternative to the FRS Pension Plan, which is administered by the State Board of Administration (“SBA”). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating Town or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

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

Pension Plan

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

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

regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers' class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

NOTE 8. PENSION PLAN (Continued)

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

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

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

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2014 through June 30, 2015, and from July 1, 2015 through September 30, 2015, respectively, were as follows: Regular—7.37% and 7.26%; Special Risk Administrative Support—42.07% and 32.95%; Special Risk—19.82% and 22.04%; Senior Management Service—21.14% and 21.43%; Elected Officers'—43.24% and 42.27%; and DROP participants—12.28% and 18.75%. These employer contribution rates include 1.20% and 1.26% HIS Plan subsidy for the periods October 1, 2014 through June 30, 2015 and from July 1, 2015 through September 30, 2015, respectively.

The Town's contributions, including employee contributions, to the Pension Plan totaled \$131,021 for the fiscal year ended September 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2015, the Town reported a liability of \$774,708 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. The Town's proportionate share of the net pension liability was based on the Town's 2014-15 fiscal year contributions relative to the 2013-14 fiscal year contributions of all participating members. At June 30, 2015, the Town's

proportionate share was 0.005997886 percent, which was an increase of 0.000333 percent from its proportionate share measured as of June 30, 2014.

NOTE 8. PENSION PLAN (Continued)

For the fiscal year ended September 30, 2015, the Town recognized pension expense of \$82,523. In addition the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 81,786	\$ 18,374
Change of assumptions	51,420	-
Net difference between projected and actual earnings on Pension Plan investments	272,873	457,861
Changes in proportion and differences between Town Pension Plan contributions and proportionate share of contributions	124,939	-
Town Pension Plan contributions subsequent to the measurement date	37,518	-
Total	\$ 568,536	\$ 476,235

The deferred outflows of resources related to the Pension Plan, totaling \$37,518 resulting from Town contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30:	Amount
2016	\$ 10,957
2017	10,957
2018	10,957
2019	10,956
2020	10,956
Thereafter	-

Actuarial Assumptions – The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Investment rate of return	7.65%, net of pension plan investment expense, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

NOTE 8. PENSION PLAN (Continued)

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

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	3.11%	3.10%	1.65%
Intermediate-Term Bonds	18.00%	4.18%	4.05%	5.15%
High Yield Bonds	3.00%	6.79%	6.25%	10.95%
Broad US Equities	26.50%	8.51%	6.95%	18.90%
Developed Foreign Entities	21.20%	8.66%	6.85%	20.40%
Emerging Market Equities	5.30%	11.58%	7.60%	31.15%
Private Equity	6.00%	11.80%	8.11%	30.00%
Hedge Funds/Absolute Return	7.00%	5.81%	5.35%	10.00%
Real Estate (Property)	12.00%	7.11%	6.35%	13.00%
Total	100.00%			
 Assumed Inflation - Mean		2.60%		2.00%

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

Discount Rate - The discount rate used to measure the total pension liability was 7.65%. The Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the Town’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the Town’s proportionate share of the net pension liability calculated using the discount rate of 7.65%, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.65%) or one percentage point higher (8.65%) than the current rate:

	Current	
1% Decrease	Discount Rate	1% Increase

	(6.65%)	(7.65%)	(8.65%)
	_____	_____	_____
Town's proportionate share of the net pension liability	\$ 2,007,441	\$ 774,708	\$ (251,130)

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

NOTE 8. PENSION PLAN (Continued)

Payables to the Pension Plan - At September 30, 2015, the Town reported a payable in the amount of \$0 for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2015.

HIS Plan

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

Benefits Provided – For the fiscal year ended September 30, 2015, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include medicare.

Contributions – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2015, the HIS contribution for the period October 1, 2014 through June 30, 2015 and from July 1, 2015 through September 30, 2015 was 1.20% and 1.26%, respectively. The Town contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contribution are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The Town's contributions to the HIS Plan totaled \$50,200 for the fiscal year ended September 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2015, the Town reported a liability of \$430,443 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. The Town's proportionate share of the net pension liability was based on the Town's 2014-15 fiscal year contributions relative to the 2013-14 fiscal year contributions of all participating members. At June 30, 2015, the Town's proportionate share was 0.004220684 percent, which was an increase of 0.000055844 percent from its proportionate share measured as of June 30, 2014.

For the fiscal year ended September 30, 2015, the Town recognized pension expense of \$35,192. In addition the Town reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

NOTE 8. PENSION PLAN (Continued)

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Change of assumptions	33,865	-
Net difference between projected and actual earnings on HIS Plan investments	233	-
Changes in proportion and differences between Town HIS Plan contributions and proportionate share of contributions	16,943	-
Town HIS Plan contributions subsequent to the measurement date	5,482	-
Total	\$ 56,523	\$ -

The deferred outflows of resources related to the HIS Plan, totaling \$5,482 resulting from Town contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30:	Amount
2016	\$ 10,209
2017	10,208
2018	10,208
2019	10,208
2020	10,208
Thereafter	-

Actuarial Assumptions – The total pension liability in the July 1, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	4.29 %

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

Discount Rate - The discount rate used to measure the total pension liability was 4.29%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

NOTE 8. PENSION PLAN (Continued)

Sensitivity of the Town’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the Town’s proportionate share of the net pension liability calculated using the discount rate of 4.29%, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (3.29%) or one percentage point higher (5.29%) than the current rate:

	1% Decrease (3.29%)	Current Discount Rate (4.29%)	1% Increase (5.29%)
Town's proportionate share of the net pension liability	\$ 490,470	\$ 430,443	\$ 380,390

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

Payables to the Pension Plan - At September 30, 2015, the Town reported a payable in the amount of \$0 for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2015.

Investment Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The investment Plan is reported in the SBA’s annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. Town employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member’s accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member’s accounts during the 2014-15 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30%, Special Risk Administrative Support class

7.95%, Special Risk class 14.00%, Senior Management Service class 7.67% and Elected Officers class 11.34%.

NOTE 8. PENSION PLAN (Continued)

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2015, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the Town.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

NOTE 9. RISK MANAGEMENT

The Town, in October 1996, entered into an agreement with other political subdivisions to join a local government risk management pool called Public Risk Management of Florida (PRM). PRM was organized to develop and administer a protected self-insured retention program for its member organizations. PRM provides the Town with coverage from risks in the areas of property, automobile, general liability, police professional, workmen's compensation, public officials' liability, and crime. Health insurance, which is provided by the Town to its employees, is purchased from a commercial carrier. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

PRM is a total risk and cost sharing pool for its members. PRM uses specific excess insurance to cover losses above predetermined self-insured retention levels and aggregate excess insurance to protect the loss fund in the event it becomes exhausted. In the event any or all of the reinsurance providers are unable to meet their obligations under existing agreements, PRM would be liable for such defaulted amounts.

Premium payments to PRM are allocated to each fund pro-ratably based upon the fund's share of the cost.

NOTE 10. COMMITMENTS AND CONTINGENCIES

The Town is subject to various disputes, legal proceedings and labor relation claims which arise in the normal course of its operations. Although the outcome of these issues is not presently determinable, it is the opinion of the Town that the resolution of these matters will not have a material adverse effect to the financial condition of the Town.

NOTE 11. RELATED PARTY TRANSACTIONS

During the year, the Town used The Hometown Network, Inc, a business owned by a Council Member, to provide internet and computer maintenance. These services for the year amounted to \$204.

NOTE 12. CHANGE IN ACCOUNTING PRINCIPLE

The Town has determined that a restatement to the October 1, 2014 beginning net position was required to recognize the change in accounting principle for implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, as of October 1, 2014, through which accounting for pension plans and the related disclosure requirements were modified. This adjustment resulted in a change to the beginning net position of the Town as follows.

Net position, Governmental Activities, previously reported	\$ 6,012,379
Implementation of GASB 68	(395,580)
Beginning net position, Governmental Activities, as restated	<u>\$ 5,616,799</u>
Net position, Business-type Activities, previously reported	\$12,725,300
Implementation of GASB 68	(296,607)
Beginning net position, Business-type Activities, as restated	<u>\$12,428,693</u>
Net position, Water Fund, previously reported	\$ 8,022,882
Implementation of GASB 68	(166,154)
Beginning net position, Water Fund, as restated	<u>\$ 7,856,728</u>
Net position, Wastewater Fund, previously reported	\$ 3,874,515
Implementation of GASB 68	(67,766)
Beginning net position, Wastewater Fund, as restated	<u>\$ 3,806,749</u>
Net position, Sanitation Fund, previously reported	\$ 287,732
Implementation of GASB 68	(56,724)
Beginning net position, Sanitation Fund, as restated	<u>\$ 231,008</u>
Net position, Cemetery Fund, previously reported	\$ 540,171
Implementation of GASB 68	(5,963)
Beginning net position, Cemetery Fund, as restated	<u>\$ 534,208</u>

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REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY -
FLORIDA RETIREMENT SYSTEM PENSION PLAN**

Reporting Period Ending Measurement Date	9/30/2015 6/30/2015	9/30/2014 6/30/2014
Town's proportion of the FRS net pension liability	0.005997886%	0.005664645%
Town's proportionate share of the FRS net pension liability	\$ 774,708	\$ 345,627
Town's covered employee payroll	\$ 1,203,485	\$ 1,355,238
Town's proportionate share of the FRS net pension liability as a percentage of its covered employee payroll	64.37%	25.50%
FRS Plan fiduciary net position as a percentage of the FRS total pension liability	92.00%	96.09%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

Reporting Period Ending Measurement Date	<u>9/30/2015</u> <u>6/30/2015</u>	<u>9/30/2014</u> <u>6/30/2014</u>
Contractually required FRS contribution	\$ 146,234	\$ 124,080
FRS Contributions in relation to the contractually required FRS contribution	<u>146,234</u>	<u>124,080</u>
 FRS Contribution deficiency (excess)	 \$ -	 \$ -
 Covered employee payroll	 \$ 1,203,485	 \$ 1,355,238
FRS Contributions as a percentage of covered employee payroll	12.15%	9.16%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

Reporting Period Ending Measurement Date	<u>9/30/2015</u> <u>6/30/2015</u>	<u>9/30/2014</u> <u>6/30/2014</u>
Town's proportion of the HIS net pension liability	0.004220684%	0.004164840%
Town's proportionate share of the HIS net pension liability	\$ 430,443	\$ 389,423
Town's covered employee payroll	\$ 1,203,485	\$ 1,355,238
Town's proportionate share of the HIS net pension liability as a percentage of its covered employee payroll	35.77%	28.73%
HIS Plan fiduciary net position as a percentage of the HIS total pension liability	1.22%	1.06%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

Reporting Period Ending	9/30/2015	9/30/2014
Measurement Date	6/30/2015	6/30/2014
Contractually required HIS contribution	\$ 16,134	\$ 14,267
HIS Contributions in relation to the contractually required HIS contribution	16,134	14,267
HIS Contribution deficiency (excess)	\$ -	\$ -
Covered employee payroll	\$ 1,203,485	\$ 1,355,238
HIS Contributions as a percentage of covered employee payroll	1.34%	1.05%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

OTHER REPORTS

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**INDEPENDENT AUDITORS' 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***

Honorable Mayor and Members of
the Town Council,
Town of Lake Placid, Florida

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Lake Placid, Florida (the "Town"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements and have issued our report thereon dated June 29, 2016. Our report includes a reference to the change in accounting principle resulting from the implementation of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27*, and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town'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 Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified a certain deficiency in internal control that we consider to be a material weakness.

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

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2015-001 to be a material weakness.

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Compliance and Other Matters

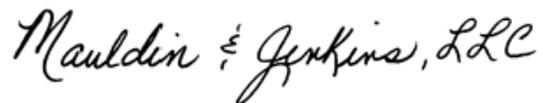
As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

Town's Responses to Findings

The Town's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Town's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 Town'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.



Bradenton, Florida
June 22, 2016

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting: Material weaknesses identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

Federal Awards

There was not an audit of major federal award programs or state award programs as of September 30, 2015, due to the total amount expended by the Town being less than \$500,000.

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

2015 - 001. Journal Entries

Criteria: Good sound internal controls require financial statements to be properly prepared, reconciled and reviewed to ensure proper reporting in accordance with generally accepted accounting principles.

Condition: The Town did not appropriately address the above criteria as it relates to the reporting of accounts payable, due to / due from other funds, and fund balance items that existed as of September 30, 2015, within the General Fund, Grant Fund, Water Fund, Wastewater Fund, Cemetery Fund, and Sanitation Fund.

Context: We addressed this matter with Town officials and they were able to determine the necessary adjustments to correct the accounts noted above as of September 30, 2015.

Effect: Audit adjustments were necessary to increase assets by \$106,805, increase liabilities by \$102,629, decrease revenues \$5,481, and decrease expenses by \$9,657 across the funds as of September 30, 2015.

Recommendation: We recommend the Town thoroughly review the preparation of the year end trial balance and related entries to ensure that all of these adjustments are properly accounted for in order to facilitate the preparation of GAAP financial statements to satisfy the audit reporting requirements of the Town.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding and recommendation. We will continue to improve our end of year reporting process in future years for year end and month end reporting purposes.

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Not applicable

None reported

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INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Honorable Mayor and Members of
the Town Council,
Town of Lake Placid, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Lake Placid, Florida (the "Town"), as of and for the fiscal year ended September 30, 2015, and have issued our report thereon dated June 29, 2016.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the 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 and schedule, which are dated June 29, 2016, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations in the preceding annual financial audit report requiring correction.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the

management letter, unless disclosed in the notes to the financial statements. The Town of Lake Placid, Florida was incorporated in 1927. Additional information on the Town's creation is disclosed within the Town's footnotes. The Town has no component units.

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Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires that we report the results of our determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Annual Financial Report

Section 10.554(1)(i)5.b., Rules of the Auditor General, requires that we report the results of our determination as to whether the annual financial report for the Town for the fiscal year ended September 30, 2015, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2015. In connection with our audit, we determined that these two reports were in agreement.

Special District Component Units

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, requires that we report the results of our determination as to whether the annual financial report for the Town for the fiscal year ended September 30, 2015, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2015. In connection with our audit, we determined that these two reports were in agreement.

Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address 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. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

Bradenton, Florida
June 22, 2016



INDEPENDENT AUDITOR'S REPORT

Honorable
Mayor and
Members of
the Town
Council,
Town of Lake Placid, Florida

We have examined the Town of Lake Placid, Florida's (the "Town") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2015. Management is responsible for the Town's compliance with those requirements. Our responsibility is to express an opinion on the Town'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 the Town'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 the Town's compliance with specified requirements.

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

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

Bradenton,

Florida

Mauldin & Jenkins, LLC

June 22, 2016

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MINUTES

LAKE PLACID TOWN COUNCIL

Regular Meeting

6/13/2016 5:30 PM

Town of Lake Placid

Town Hall

Mayor Holbrook called the regular meeting of the Lake Placid Town Council to order on Monday, June 13, 2106, at 5:30 pm at Town Hall, 311 W. Interlake Boulevard, Lake Placid, Florida. Chief Fansler gave the invocation and led the Pledge of Allegiance. A quorum was present.

Call to Order – Mayor Holbrook 5:30 PM

Roll Call

Present

Mayor John Holbrook
Council Member Ray Royce (Arrived at 5:32 pm)
Council Member Debra Worley
Council Member Arlene Tuck
Council Member Donald Boyd

Others Present

Town Administrator Phil Williams
Town Attorney Bert Harris
Town Clerk Eva Cooper Hapeman
Finance Manager Rachel Osborne
Utilities Director Joe Barber
Town Planner, Joedine Thayer
Chief James Fansler

1. CONSENT AGENDA 1

- A. Approval of Agenda
- B. Approval of Minutes of the Regular meeting of the Lake Placid Town Council May 9, 2016.
- C. Approval of Department Head Reports
- D. Approval of Departmental Financial Reports for the month of May 2016
- E. Approval of all duly authorized monthly bills
- F. Approval for Henscratch Farms to hold wine tasting and Sales at the Caladium Festival July 29th Through July 31st, 2016 and also at the Arts & Crafts Fair February 4th and 5th 2017.
- G. FDOT STATE HIGHWAY LIGHTING MAINTENANCE AND COMPENSATION AGREEMENT 2016/17 At Amended agenda addition

Motion - Moved by Council Member Tuck, seconded by Council Member Worley, to approve Consent Agenda 1 Items A through G and directing staff to draft the resolution terminating the FDOT contact. **Roll Call Vote:** Unanimous approval.

- Mr. Williams informed Council that the FDOT Lighting agreement is \$10.00 more than in the past per light.

2. CONSENT AGENDA 2 (NO ITEMS)

3. PRESENTATIONS

A. Presentation by Todd Moore re Softball Tournament July 16th through July 20th

- Mr. Moore gave a presentation on the upcoming Softball/Baseball Tournament at Lake June Recreation Park.

4. Public Hearing (NO ITEMS)

5. TOWN ATTORNEY/PLANNING/DEPARTMENT HEADS/MAYOR/COUNCILMEMBERS

A. Planning

1. Request for Waiver of Fees (Application and Advertising) for Rezoning and Land Use Change for Maulden property.

- Ms. Thayer, Town Planner, presented a request that the application fee is waived as well as the advertisement fees.
 - Maulden's property was not included in the rezoning and land use process.
 - The North Triangle were annexed into the Town of Lake Placid. After their annexation, a rezoning to a Planned Development/Development Concept with Business Park Uses and an amendment to the future land use to Commercial-General was done at no charge to the property owners.
 - Ms. Maulden's property lies contiguous to the North Triangle properties, which were annexed into the Town in December 2015.
 - Ms. Thayer said that Ms. Mauldin's property was not included in the rezoning and land use changes along with the other properties of the North Triangle.
 - Ms. Mauldin had family issues and had spent a considerable amount of time in the last two years away from home, and this had made it difficult for her to be contacted by the Town. It was Ms. Maulden's understanding that when she consented to the annexation that a rezoning and future land use amendment would be automatic for her property. Ms. Maulden wishes to apply for a rezoning and future land use amendment to duplicate the neighboring North Triangle properties. Ms. Maulden is requesting that she be granted a waiver by the Town of the application and advertising fees. The application fee for a combination rezoning and small scale future land use amendment is \$1,650.00, and the cost of the required three advertisements is approximate \$750.00 for a total cost of approximately \$2,400.00
- Mayor Holbrook, Council, Ms. Thayer, Mr. Harris and Ms. Maulden discussed the request for council to waive the fees.
 - Council Member Worley stated that Ms. Mauldin was not cooperative during the DEP grant to hookup up to town water or the annexation process. Council Member Worley said although she was not for waiving the fees because Ms. Maulden had not been cooperative, Council Member Worley has decided for waiving the fees for the good of the Town and the whole North Triangle Area.

Motion - Moved by Council Member Royce, seconded by Council Member Tuck, to approve waiving the application fee and absorb the cost for the advertisements. **Roll Call Vote:** Unanimous approval.

2. Update on West Interlake Boulevard Rezoning and Future Land Use Change

- Ms. Thayer, Town Planner, requested the Town Council to provide guidance on completion of rezoning and future land use amendment for Mr. and Mrs. Tefft for property that was annexed along West Interlake. Ms. Thayer presented to the Council a copy of the letter to the property owners of the properties that were annexed as it pertained to rezoning and future land use.
 - June 2015 a letter was sent to the property owners along West Interlake Blvd, the letter gave the property owners a deadline to contact the planning staff to begin the process of rezoning and land use amendment with no charge to the applicant. In the event, the time limit was not met; the property owners would be responsible for all fees.

- Ms. Thayer informed Council that the Tefft's, although responded to the letter in mid-July 2015 and met with the planning staff to discuss the type of zoning for the property, and were considering a Bed and Breakfast that would not require a zoning change. After the initial meeting, the planning staff did not hear from the Tefft's and planning did not contact them.
- In April 2016, Mrs. Tefft contacted the planning staff and inquired about the status of the rezoning and future land use amendment for their property. The Tefft's were provided with additional information from which to make a determination whether a rezoning and/or land use change were appropriate for their situation.
- Mayor Holbrook, Council, and Ms. Thayer discussed on whether to approve waiving the fees.
 - Ms. Thayer responded to the council that planning recommends waiving the fees.
 - Council further discussed and was in consensus that a deadline was given in the letter, and the Teffts did not meet the deadline that was given in 2015 to have fees waived.

Motion - Moved by Council Member Worley, seconded by Council Member Tuck, to adhere to the previous motion that July 31, 2015, a deadline which after that date the property owners would then be required to pay the fees. **Roll Call Vote:** Unanimous approval.

B. Town Attorney

1. Regional Utility agreement with Highlands County amending the requirement for a water tank.

- Mr. Harris presented the revised Interlocal Agreement and discussed the proposed changes. Mr. Harris stated he has been working with the County Attorney Mr. Macbeth on the changes, which were included in the agenda packet.

Motion - Moved by Council Member Worley, seconded by Council Member Boyd, to approve Interlocal Agreement Between Highlands County And The Town Of Lake Placid Amending The Lake Placid Regional Utilities Interlocal Agreement to the Highlands County Board of County Commissioners for consideration. **Roll Call Vote:** Unanimous approval.

2. Tangerine Drive Improvement Project: RESOLUTION OF THE LAKE PLACID TOWN COUNCIL REGARDING AMENDMENT OF THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION, FLORIDA RECREATION DEVELOPMENT ASSISTANCE PROGRAM AGREEMENTS RELATING TO ACQUISITION AND DEVELOPMENT OF LAKE JUNE PARK

- Mr. Harris reviewed the resolution with Council discussing the issue as it pertains to the right-of-way that is needed for the reconstruction of Tangerine.
- Mayor Holbrook read the resolution by title only.

Motion - Moved by Council Member Worley, seconded by Council Member Tuck, to approve to Adopt The Resolution To FDEP **Roll Call Vote:** Unanimous approval.

D. Town Administrator

1. Creation of Field Supervisor position within the Utilities Department.

- Mr. Barber reviewed the request for approval to create a field supervisor position. Also, commented that the department has been through three operators and that the position is difficult to fill.
- Council Member Worley commented that employees that receive training should sign a commitment to the town for a specified amount of time.
- Mr. Williams commented that the policy on training addresses the issue, whereby employees that are trained by the Town would be required to pay back the cost of the training.

Motion - Moved by Council Member Tuck, seconded by Council Member Boyd, to approve Field Supervisor position. **Roll Call Vote:** Unanimous approval.

2. Approve Purchase of Tomoka Water Plant Generator.

- Mr. Barber requested the council approve the purchase of a Tomoka Water Plant Generator, the generator has failed. The cost approximately \$22,000 to repair and currently the department is spending \$2500 per month for a rental generator. Also, stated that he would be going through the Florida Sheriff's Association (FSA) yearly bid award to purchase the generator.
- Mr. Barber and Council discussed purchasing the generator and then refunding the funds back to the Tomoka \$400,000 once the revised Interlocal is complete.

Motion - Moved by Council Member Worley, seconded by Council Member Tuck, to approve Purchase of Tradewinds Generator using funds from Water Capital Improvement Acct. Money can be refunded from the \$400,000 given to us by the county once the agreement is completed. **Roll Call Vote:** Unanimous approval.

3. Approve Purchase of used Mini Excavator from FSA Bid sheet.

- Mr. Barber requested approval to purchase a mini excavator utilizing the Florida Sheriff's Association (FSA) yearly bid award to purchase. The unit is brand new at a good price compared to the used units recently researched.

Motion - Moved by Council Member Worley, seconded by Council Member Tuck, to approve Purchase of John Deere 35G Mini Excavator from FSA using \$40,000 that has already been set aside and budgeted for purchase. **Roll Call Vote:** Unanimous approval.

4. Keep Lake Placid Beautiful (KLPB) & Town Responsibilities

- Mr. Williams presented a list of responsibilities for KLPB and The Town in regards to the Town Islands and other areas and reviewed the responsibility list included in the agenda packet.
- Mayor Holbrook, Council, Mr. Williams, and Mr. Brantley representative of KLPB discussed the KLPB responsibilities, along with the Towns.
 - The recommendation that an appreciation resolution is drafted for Mr. Eisenhart of KLPB.
 - Mr. Brantley reported that the annual budget of \$10,000 per year is received for being affiliated with keep American beautiful.
 - Council discussed the presented list of duties.
 - Council Member Worley suggested utilizing low maintains plants.

Motion - Moved by Council Member Tuck, seconded by Council Member Royce, to approve drafting a resolution for Mr. Eisenhart from KLPB. **Roll Call Vote:** Unanimous approval.

Motion - Moved by Council Member Tuck, seconded by Council Member, to approve maintaining the last Town Council meetings motion from May 9, 2016, and removing from the responsibility list under Town responsibilities bullet point Maintain islands free of weeds.

Roll Call Vote: Unanimous approval.

5. Main Avenue and Heartland Blvd Intersection Dangers

- Council Member Worley requested the intersection be placed on agenda and stated that the intersection is dangerous.
- Council discussed the intersection issues and suggested having the County conduct a Traffic study.

- Council Member Royce suggested asking Highlands County to make the intersection a four-way stop.

Motion - Moved by Council Member Royce, seconded by Council Member Worley, to direct staff to forward Council concerns to Highlands County staff with a request for a traffic study at the intersection and to consider a four-way stop. **Roll Call Vote:** Unanimous approval.

6. Town Personnel Policies Section P4 E-Verify, Section 9 Code of Ethics, Section 23 Political Activity

- Mr. Williams presented to council additions to the personnel policy, which includes E-Verify.

Motion - Moved by Council Member Royce, seconded by Council Member Worley, to approve Town personnel policy Section P4 E-Verify, Section 9 Code of Ethics, Section 23 Political Activity Policies referred. **Roll Call Vote:** Unanimous approval.

7. Town Administrator vehicle allowance

- Mr. Williams requested that council approve a conversion from furnished vehicle to a vehicle allowance for him. Also, Mr. Williams stated that the 2012 Ford Explorer furnished has been in for repairs for the same issue on five occasions, had as of June 6/6/2016 was in the shop for three weeks.
- Council discussed insurance while the vehicle is being used for Town Business. The staff was instructed to research the type of insurance.

Motion - Moved by Council Member Worley, seconded by Council Member Tuck, to approve Town Administrator a Car Allowance for \$4200 and fuel. **Roll Call Vote:** Unanimous approval.

Town Administrator

- Mr. Williams commented that a Town Property Modification Permission form was developed in the past which was included in the agenda packet. In addition, stated that Mr. Barber had been asked to permit reviews for various permits in the Town. Mr. Williams stated that the Town is losing approximately \$400 for each of these reviews, which is the amount other cities are charging for these permit reviews and the Town needs a process to in place.
- Council, Mr. Williams, and Bert Harris discussed how to track what modifications are being done and who approved the change.

Motion - Moved by Council Member Royce, seconded by Council Member Worley, to instruct staff to develop a permit review and fee schedule proposal. **Roll Call Vote:** Unanimous approval.

E. Project updates

1. Meeting Dates

- a. Special Meeting 5:30 PM June 23, 2016
- b. Joint LPA and Town Council Special Meeting LDR's
1st hearing date August 15, 2016, 2nd hearing LDR's Town Council
Special Meeting August 22, 2016, or at the Regular Town Council
Meeting September 12, 2016

6. MAYOR/COUNCILMEMBERS

- Council Member Royce complimented Mr. Williams and Alan Keefer that the Cemetary looks much better,
- Council Member Worley also commended the staff for the work that has been done.
- Mayor Holbrook complimented staff about the paving a fixing of the roads.

7. Citizens Request to Speak (Was not present)

- A. Gina Guirola

8. CITIZENS NOT ON AGENDA

- Mr. Brantley commented on the Tourist Development Council (TDC) is changing the logo from Visit Highland County to Visit Sebring. Mr. Brantley informed council that out of the \$360,000 the TDC receives from the 2% bed tax Lake Placid is responsible for \$64,800 to \$72,000 which is generated by Lake Placid. He spoke to the Chamber and the Mural Society and stated that the Town receives about \$1000 to \$2000 back from the TDC.
- Mr. Brantley was told to address council on the possibly of the Town having its own TDC or Special Benefits District. That way the funds would go for promoting the Town. The TDC primarily markets the County to Northern; He stated that Lake Placid is unique as the town can market to the South, which the TDC does not do.
- Mr. Brantley stated he had tried twice to be placed on the TDC board and was not selected; there currently is not anyone representing the Town of the TDC Board.
- Mr. Williams had been informed of the situation.
- Council Member Royce discussed the TDC structure of funds that are specific, portion to lakes, and portion to marketing. He agreed that the Town should look into what the Towns options are.

9. ADJOURNMENT: 7:36 PM

LAKE PLACID POLICE DEPARTMENT

Monthly Department Report

During the month of June, the police department:

- Assisted in security for the softball tournament at Lake June Ball Fields. The cost was \$280.36 for security. Since we were not contracted for security and to minimize costs we did not cover the entire weekend's events. Officers covered the Thursday and Friday night games and the on-duty officer conducted multiple checks during the course of the Sat-Sun games.
- Began selling "Backing the Blue" T-shirts to show support for law enforcement. The shirts are purchased with our donation account. Proceeds are used to help community programs such as our GED assistance program and many others.
- Began a "Food for Families" food drive to partner with Nicole Osteen and the school board to help homeless children across our county get nourishing food.
- Conducted CPR/First Aid and Women's Self-Defense classes
- Through our social media sources, we notified the greater Lake Placid area of so-called door-to-door salesmen who appeared to be attempting to gain access to people's homes and making many feel highly uncomfortable.
- Established LPPD a Safety Exchange Zone for anyone wishing to meet a Craigslist/Ebay seller/purchaser at the PD rather than their homes. It is also a safe neutral location for divorced/separated parents to meet and exchange children.

Traffic Safety and Patrol:

- **Total Traffic Contacts: 111**
- **Total Citations: 43**
- **Total Warnings: 68**
- **Total Crash Responses: 12(down from 20 last month)**
- **Total calls for service: 916 (Includes dispatched and officer initiated calls) This is a 64% increase from last year.**
- **Officers made 10 arrests.**

Code Enforcement:

- **Cases issued in June: 36**
- **Cases issued year to date: 260**
- **Open cases carried over from 2015: 21**
- **Cases closed in June: 45**
- **Cases closed/in compliance this year: 278**
- **9 open cases (YTD compliance rate 98%)**
- **Letters mailed: 8**
- **Contacted in person: 11**
- **Contacted by phone: 13**
- **Signs pulled: 4**
- **Training :** Obtained Certified Business Tax Official status
- **Other :** FABTO Conference 6/1 – 6/3, covered for Bev in Property & Evidence while she was on vacation 6/8-6/15
- **Community Outreach :** Elks partnership purchased 36 car seats with

grant money

- **Business Tax Fees:** \$50 from League of Cities



LAKE PLACID REGIONAL UTILITIES

DIRECTORS REPORT

July 2016

BUDGET

- I have begun working on next year's budget.

PROJECTS:

- The drain field for Sirena Well Cla-Val installation needs to be enlarged. It has begun eroding the soil above the field. We have the material and plan on beginning work as soon as possible.
- Approximately 25 customers with sewer available will begin getting charged availability fees this month. This was the result of a system wide availability audit. We then mailed out letters to the accounts informing them of sewer availability prior to charging them.
- All of the towns Valves have been GPS located. We will begin locating water meters next.
- The town utility map has been given to Cartegraph. After upload we will begin finalizing implementation of the system. I will be purchasing at least 2 cell card internet enabled tablets for our crews to use in the field with the system.
- Clarifier returns at the North plant will have to be separated. The materials have been ordered.
- We are looking into the possibility of converting Tomoka WTP over to liquid chlorine disinfection and removing the gas system. This will need to be permitted as well. The benefits of doing this will be safer working environment for our employees and redundancy with our other water systems. They will all have the same systems so that we can use the same parts if something needs emergency repairs.
- Lagoni Lane line extension – When workload allows we plan on exploring project feasibility.

MAINTENANCE:

- The new generator for Tomoka water plant has been ordered and should be installed next week. We have had to get a contractor to modify the concrete slab under the old generator in order to accommodate the new one.

GRANTS:

- 2015 CDBG Grant Projects – Lake Blue Water Main Improvement – We have obtained the needed easement for the project and Envisors is currently working on finalizing the plans. Letters have been sent to the homeowners who will have to have meters relocated. We are awaiting the return of the signed temporary easement forms.
- 2016 Phase 1B Sewer Expansion – We have been informed the grant was not funded due to an advertising mistake. Corbett has explained this was due to a rule change that he and very many

other applicants were not aware of and missed. I believe mine as well as Corbetts recommendation will be to resubmit during the next grant cycle.

OTHER:

- Tomoka Ground Storage Tank – Amended agreement has been presented to council. I recommend we reimburse the Capital Improvement account for the generator purchase at Tomoka water from these funds as soon as this agreement is approved.
- The rate study is in progress. I intend on presenting two different rate structures, we can either switch over to the current town rate structure, or utilize the rate structure the county had.
- I will be beginning the process of compiling the highlands county utility codes with the town codes to propose a unified code to council to go along with the unified rate structure.
- I intend on hiring a new operator this month per council’s staff reorganization approval from last meeting. I have interviewed 3 candidates and should make a hiring decision this week.

Joseph Barber, P.E.
Town Engineer/Utility Director

FINANCIAL
FUNDS: ALL
75.00 % Yr Complete

GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
	GOVERNMENTAL REVENUE							
001-300-000	BUDGET FUND BALANCE	0.00	0.00	0.00	44,862.00	44,862.00	0.00	%
001-311-000	GEN AD VALOREM TAXES	23,072.85	0.00	586,509.53	605,610.00	605,610.00	96.85	%
001-312-400	GEN LOCAL OPTION GAS TAX-FIRST	0.00	0.00	34,817.42	52,452.00	52,452.00	66.38	%
001-312-420	GEN LOCAL OPTION GAS TAX-SECON	0.00	0.00	19,560.69	28,896.00	28,896.00	67.69	%
001-313-100	GEN FRANCHISE FEE: ELECTRIC	15,851.33	0.00	121,273.26	189,500.00	189,500.00	64.00	%
001-314-100	GEN UTILITY SERVICE TAXES: ELE	20,131.94	0.00	142,007.76	211,102.00	211,102.00	67.27	%
001-314-800	GEN UTILITY SERVICE TAXES: PRO	697.13	0.00	6,276.98	7,000.00	7,000.00	89.67	%
001-315-000	GEN (CST) COMMUNICATION SERVIC	8,485.33	0.00	76,239.61	99,677.00	99,677.00	76.49	%
001-316-012	GEN LOCAL BUSINESS TAX	260.00	0.00	4,460.35	6,000.00	6,000.00	74.34	%
001-316-013	GEN PEDDLER TAX	0.00	0.00	0.00	0.00	0.00	0.00	%
001-324-620	GEN RECREATON USER FEES	0.00	0.00	10,780.00	15,000.00	15,000.00	71.87	%
001-329-000	GEN ZONING-VARIANCE PERMITS	0.00	0.00	1,000.00	2,500.00	2,500.00	40.00	%
001-329-100	GEN SIGN PERMIT FEES	0.00	0.00	450.00	0.00	0.00	0.00	%
001-331-210	GEN DRUG GRANT - STATE	0.00	0.00	0.00	500.00	500.00	0.00	%
001-331-220	GEN GRANT DISBURSEMENT	0.00	0.00	0.00	2,000.00	2,000.00	0.00	%
001-334-101	GEN FDOT-NORTH US MAINTENANCE	0.00	0.00	12,800.06	17,066.00	17,066.00	75.00	%
001-334-400	GEN CDBG STATE GRANT DISBURSEM	0.00	0.00	0.00	0.00	0.00	0.00	%
001-334-500	GEN ST GRANT - DEPT OF ECONOMI	0.00	0.00	0.00	0.00	0.00	0.00	%
001-334-713	GEN COUNTY CULTURE/RECREATION	0.00	0.00	102,560.89	110,000.00	110,000.00	93.24	%
001-335-120	GEN STATE REVENUE SHARING PROC	6,113.81	0.00	55,091.93	73,805.00	73,805.00	74.65	%
001-335-130	GEN STATE LIGHT MAINTENANCE FE	0.00	0.00	0.00	10,484.00	10,484.00	0.00	%
001-335-140	GEN MOBILE HOME LICENSES	33.50	0.00	1,336.47	1,500.00	1,500.00	89.10	%
001-335-150	GEN ALCOHOLIC BEVERAGE LICENSE	0.00	0.00	4,212.68	3,500.00	3,500.00	120.36	%
001-335-180	GEN LOCAL GOVT. HALF CENT SALE	10,098.99	0.00	90,754.46	115,728.00	115,728.00	78.42	%
001-335-490	FUEL TAX REFUNDS & CREDITS	0.00	0.00	22.34	0.00	0.00	0.00	%
001-341-900	GEN ELECTION ASSESSMENT	0.00	0.00	24.00	30.00	30.00	80.00	%
001-342-100	P.D. REPORT FEE	55.00	0.00	410.17	200.00	200.00	205.09	%
001-342-101	P.D. PARKING TICKET	20.00	0.00	180.00	200.00	200.00	90.00	%
001-342-900	P.D. CODE PENALTIES	0.00	0.00	0.00	500.00	500.00	0.00	%
001-342-907	P.D. (CE) MAGISTRATE FINES	0.00	0.00	0.00	750.00	750.00	0.00	%
001-342-909	P.D. (CE) MAGISTRATE ADMINISTR	0.00	0.00	0.00	0.00	0.00	0.00	%
001-351-100	P.D. FINES-FORFEITURES	641.74	0.00	11,888.39	8,000.00	8,000.00	148.60	%
001-351-300	P.D. EDUCATION ASSESSMENT	53.35	0.00	579.48	1,500.00	1,500.00	38.63	%
001-358-001	GEN REC. TOWN PARKS RENTAL -US	0.00	0.00	2,290.00	3,000.00	3,000.00	76.33	%
001-361-000	ADM. INTEREST	0.00	0.00	2,599.82	2,500.00	2,500.00	103.99	%
001-361-001	ADM. INTEREST: CD & MM	1,097.05	0.00	454.39	1,000.00	1,000.00	45.44	%

FINANCIAL
 FUNDS: ALL
 75.00 % Yr Complete

GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
001-362-007	ADM. BUILDING RENT: WATER	2,950.00	0.00	13,275.00	17,700.00	17,700.00	75.00	%
001-362-008	ADM. BUILDING RENT: SANITATION	670.50	0.00	3,017.25	4,023.00	4,023.00	75.00	%
001-362-009	ADM. BUILDING RENT: WASTEWATER	1,536.68	0.00	6,915.06	9,220.00	9,220.00	75.00	%
001-362-010	ADM. BUILDING RENT: CEMETERY	176.68	0.00	795.06	1,060.00	1,060.00	75.01	%
001-364-005	P.D. DISPOSITION OF FIXED ASSE	0.00	0.00	0.00	0.00	0.00	0.00	%
001-365-002	ST & RD. SALE OF SURPLUS ASSET	0.00	0.00	0.00	0.00	0.00	0.00	%
001-365-005	P.D. SALE OF SURPLUS ASSETS	800.00	0.00	800.00	0.00	0.00	0.00	%
001-366-000	ADM. DONATIONS FROM PRIVATE SO	0.00	0.00	0.00	0.00	0.00	0.00	%
001-366-200	P.D. DONATIONS FROM PRIVATE SO	1,220.00	0.00	13,018.21	0.00	0.00	0.00	%
001-366-202	P.D. DONATIONS FROM FINGERPRIN	89.25	0.00	2,511.50	0.00	0.00	0.00	%
001-366-710	REC. DONATIONS FROM PRIVATE SO	0.00	0.00	0.00	0.00	0.00	0.00	%
001-369-010	ADM. MISCELLANEOUS REVENUE	0.00	0.00	29,834.70	0.00	0.00	0.00	%
001-381-901	ADM. TRANSFER IN - SANIT. LOAN	0.00	0.00	0.00	40,827.00	40,827.00	0.00	%
001-381-999	ADM. TRANSFER-IN INFRA	0.00	0.00	0.00	72,000.00	72,000.00	0.00	%
001-392-000	ADM. INSURANCE PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	%
101-312-600	INFRA SURTAX	0.00	0.00	99,765.52	396,004.00	396,004.00	25.19	%
101-361-010	INFRA INTEREST	14.89	0.00	2,410.85	2,000.00	2,000.00	120.54	%
101-381-016	INFRA OPERATING TRANSFER-IN	0.00	0.00	630.00	18,088.00	18,088.00	3.48	%
101-381-402	INFRA TRANSFER-IN SEWER	0.00	0.00	0.00	0.00	0.00	0.00	%
300-331-100	PRE-DISASTER MITIGATION GRANT	0.00	0.00	0.00	0.00	0.00	0.00	%
300-334-100	CDBG DISBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	%
300-361-000	GRANT INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	%
300-381-100	GRANT TRANSFER IN - ADMIN FEMA	0.00	0.00	0.00	0.00	0.00	0.00	%
300-381-101	GRANT TRANSFER IN - INFRA	0.00	0.00	0.00	0.00	0.00	0.00	%
300-381-401	GRANT TRANSFER IN - WATER SYS	0.00	0.00	0.00	0.00	0.00	0.00	%
300-381-402	GRANT TRANSFER IN - SEWER FEMA	0.00	0.00	0.00	0.00	0.00	0.00	%
401-324-210	WA IMPACT FEE- RESIDENTIAL (WA	0.00	0.00	1,500.00	0.00	0.00	0.00	%
401-324-212	WA PROMISSORY NOTE	0.00	0.00	0.00	0.00	0.00	0.00	%
401-324-213	WA PROMISSORY INT	0.00	0.00	0.00	0.00	0.00	0.00	%
401-324-220	WA IMPACT FEE - COMMERCIAL	0.00	0.00	0.00	10,000.00	10,000.00	0.00	%
401-334-310	STATE GRANT - WATER SUPPLY SYS	0.00	0.00	0.00	0.00	0.00	0.00	%
401-334-311	10 YR WATER SUPPLY PLAN (DEO)	0.00	0.00	0.00	0.00	0.00	0.00	%
401-342-200	FIRE PROTECTION	0.00	0.00	0.00	0.00	0.00	0.00	%
401-343-300	WATER UTILITY REVENUE	-99,159.51	0.00	617,691.51	1,165,000.00	1,165,000.00	53.02	%
401-343-350	WATER PENALTIES	343.79	0.00	3,117.99	0.00	0.00	0.00	%
401-343-355	WA TAP FEE	0.00	0.00	0.00	0.00	0.00	0.00	%
401-343-900	SERVICE CONNECTION FEES	3,020.00	0.00	22,290.00	15,000.00	15,000.00	148.60	%
401-361-000	INTEREST INCOME	0.00	0.00	2,497.83	0.00	0.00	0.00	%

FINANCIAL
 FUNDS: ALL
 75.00 % Yr Complete

GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
401-364-000	GAIN/LOSS ON DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00	%
401-365-000	SURPLUS MATERIAL & SCRAP	0.00	0.00	0.00	0.00	0.00	0.00	%
401-369-000	MISCELLANEOUS INCOME	250.00	0.00	5,455.00	0.00	0.00	0.00	%
401-369-200	SETTING/REPAIRING METERS	0.00	0.00	3,805.00	1,000.00	1,000.00	380.50	%
401-381-000	TRANSFER IN - CAP. IMPROV. ACC	0.00	0.00	0.00	0.00	0.00	0.00	%
401-381-001	WW CAPITAL CONTRIBUTION - CDBG	0.00	0.00	0.00	0.00	0.00	0.00	%
401-381-003	TRANSFER IN - SEWER	0.00	0.00	0.00	19,126.00	19,126.00	0.00	%
401-381-402	CONTRIB. CAPITAL - IN	0.00	0.00	0.00	0.00	0.00	0.00	%
402-300-000	FUND BALANCE	0.00	0.00	0.00	121,283.00	121,283.00	0.00	%
402-324-110	WW SDC RESIDENTIAL	0.00	0.00	2,793.00	16,000.00	16,000.00	17.46	%
402-324-120	WW SDC - COMMERCIAL	0.00	0.00	0.00	0.00	0.00	0.00	%
402-334-350	CDBG GRANT DISBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	%
402-343-350	SEWER PENALTIES	143.88	0.00	1,512.59	0.00	0.00	0.00	%
402-343-355	WW TAP FEE	0.00	0.00	0.00	0.00	0.00	0.00	%
402-343-500	SEWER SERVICE FEES	49,606.08	0.00	529,569.85	625,900.00	625,900.00	84.61	%
402-343-501	GREASE TRAP	0.00	0.00	0.00	0.00	0.00	0.00	%
402-343-504	SEWER AVAILABILITY FEE	1,653.00	0.00	14,358.05	15,000.00	15,000.00	95.72	%
402-361-000	INTEREST INCOME	0.00	0.00	178.52	300.00	300.00	59.51	%
403-300-000	FUND BALANCE	0.00	0.00	0.00	3,525.00	3,525.00	0.00	%
403-343-700	MAUSOLEUM SALES	0.00	0.00	2,800.00	0.00	0.00	0.00	%
403-343-800	CASH LOT SALE	0.00	0.00	0.00	25,000.00	25,000.00	0.00	%
403-343-801	CEM CREMAIN LOT 4X4	0.00	0.00	0.00	0.00	0.00	0.00	%
403-343-802	CEM MEMORIAL LOT 3.6X10	700.00	0.00	3,500.00	0.00	0.00	0.00	%
403-343-803	CEM TRADITIONAL 4X11	900.00	0.00	9,900.00	0.00	0.00	0.00	%
403-361-000	INTEREST ON C.D. & MONEY MARKE	0.00	0.00	67.93	100.00	100.00	67.93	%
403-369-020	PERPETUAL CARE FEES	1,200.00	0.00	10,200.00	16,800.00	16,800.00	60.71	%
403-369-040	VASE-EMBLEM INCOME	0.00	0.00	0.00	168.00	168.00	0.00	%
403-369-050	CEM OPENING-CLOSING CRYPTS	300.00	0.00	1,200.00	1,000.00	1,000.00	120.00	%
403-369-051	CEM OPENING-CLOSING NICHES	0.00	0.00	1,050.00	0.00	0.00	0.00	%
403-369-900	CEM MARKING	0.00	0.00	0.00	7,000.00	7,000.00	0.00	%
403-369-901	CEM MARKING FEE BURIAL	600.00	0.00	4,050.00	0.00	0.00	0.00	%
403-369-902	CEM MARKING FEE HEADSTONE	200.00	0.00	1,500.00	0.00	0.00	0.00	%
404-361-000	INTEREST	4.13	0.00	1,850.67	1,500.00	1,500.00	123.38	%
404-369-009	BACKHOE PURCHASE 2015 (2 YRS)	0.00	0.00	833.34	16,000.00	16,000.00	5.21	%
404-369-220	IMPACT FEES - WATER	0.00	0.00	2,250.00	10,000.00	10,000.00	22.50	%
404-369-221	IMPACT FEES - SEWER	0.00	0.00	0.00	5,000.00	5,000.00	0.00	%
404-381-000	TRANSFER IN - WATER REV	15,000.00	0.00	67,500.00	90,000.00	90,000.00	75.00	%
404-381-001	TRANSFER IN - REPYMT OF BOA LO	0.00	0.00	0.00	50,783.00	50,783.00	0.00	%

FINANCIAL
FUNDS: ALL
75.00 % Yr Complete

GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
405-361-000	WATER CONT. INTEREST INCOME	0.00	0.00	154.81	200.00	200.00	77.41	%
405-369-006	WATER CONT. TRANSFER-IN WATER	3,333.34	0.00	15,000.03	20,000.00	20,000.00	75.00	%
405-369-007	WASTEWATER SYSTEM TRANSFER-IN	2,666.68	0.00	12,000.06	5,000.00	5,000.00	240.00	%
405-381-000	MISC REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	%
409-300-003	SA FUND BALANCE - 409	0.00	0.00	0.00	49,568.00	49,568.00	0.00	%
409-343-350	SANITATION PENALTIES	78.03	0.00	870.44	0.00	0.00	0.00	%
409-343-400	GARBAGE/SOLID WASTE DUMPSTER R	28,969.02	0.00	339,461.34	341,078.00	341,078.00	99.53	%
409-343-401	GARBAGE/SOLID WASTE RESIDENTIA	0.00	0.00	90,538.58	104,220.00	104,220.00	86.87	%
409-343-410	EXTRA/BULK TRASH PICKUP	0.00	0.00	0.00	0.00	0.00	0.00	%
409-343-430	SANIT. SETUP FEE	100.00	0.00	1,700.00	2,000.00	2,000.00	85.00	%
409-361-000	INTEREST INCOME	22.54	0.00	377.51	500.00	500.00	75.50	%
409-381-100	OPERATING TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	%
412-361-000	INTEREST	0.00	0.00	169.81	0.00	0.00	0.00	%
412-381-001	TRANSFER IN LOAN I	11,111.50	0.00	50,001.75	66,669.00	66,669.00	75.00	%
412-381-002	TRANSFER IN LOAN II	10,226.84	0.00	15,340.12	61,362.00	61,362.00	25.00	%
413-361-010	INTEREST	0.00	0.00	593.36	0.00	0.00	0.00	%
413-381-010	TRANSFER IN-CEMETERY	0.00	0.00	9,000.00	0.00	0.00	0.00	%
TOTAL GOVERNMENTAL REVENUE		125,339.34	0.00	3,308,232.92	5,041,866.00	5,041,866.00	65.62	%
GOVERNMENTAL EXPENSES								
001-511-500	ADM. CHAMBER DUES & DONATION	0.00	0.00	0.00	0.00	0.00	0.00	%
001-513-012	ADM REG WAGES	7,029.83	0.00	53,197.50	78,395.00	78,395.00	67.86	%
001-513-014	ADM OT WAGES	20.44	0.00	20.44	0.00	0.00	0.00	%
001-513-016	ADM VACATION LEAVE	188.30	0.00	2,279.60	0.00	0.00	0.00	%
001-513-017	ADM SICK LEAVE	96.64	0.00	1,813.88	0.00	0.00	0.00	%
001-513-023	ADM HEALTH-LIFE INSURANCE	3,518.29	0.00	32,854.20	44,888.00	44,888.00	73.19	%
001-513-024	ADM WRK COMP	0.00	0.00	0.00	0.00	0.00	0.00	%
001-513-120	ADM. SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	%
001-513-121	ADM AUTO USE	0.00	0.00	0.00	0.00	0.00	0.00	%
001-513-122	ADM. DEFERRED COMP.	0.00	0.00	0.00	0.00	0.00	0.00	%
001-513-210	ADM. SOCIAL SECURITY/MEDICARE	538.26	0.00	4,175.14	5,997.00	5,997.00	69.62	%
001-513-220	ADM. RETIREMENT	1,483.78	0.00	11,758.78	15,824.00	15,824.00	74.31	%
001-513-310	ADM. LEGALS	0.00	0.00	6,117.88	15,000.00	15,000.00	40.79	%
001-513-311	ADM. SIMPLEFILE E-RECORDING	0.00	0.00	3,118.40	5,000.00	5,000.00	62.37	%
001-513-312	ADM. RESEARCH (TLO)	0.00	0.00	0.00	360.00	360.00	0.00	%

FINANCIAL
 FUNDS: ALL
 75.00 % Yr Complete

GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
001-513-320	ADM. ACCOUNTING & AUDITING	275.00	0.00	650.00	900.00	900.00	72.22	%
001-513-322	ADM. IT SERVICES	37.50	0.00	145.50	2,500.00	2,500.00	5.82	%
001-513-410	ADM. COMMUNICATION	206.70	0.00	1,192.73	3,500.00	3,500.00	34.08	%
001-513-420	ADM. POSTAGE	14.30	0.00	851.72	500.00	500.00	170.34	%
001-513-430	ADM. ELECTRICITY	45.52	0.00	399.85	3,000.00	3,000.00	13.33	%
001-513-440	ADM. CHAMBER PUBLIC RESTROOM	0.00	0.00	1,800.00	1,800.00	1,800.00	100.00	%
001-513-450	ADM. TOWN INSURANCE	0.00	0.00	2,493.86	2,513.00	2,513.00	99.24	%
001-513-461	ADM. REPAIR & MAINTENANCE	374.74	0.00	1,155.80	2,500.00	2,500.00	46.23	%
001-513-470	ADM. CODIFICATION	0.00	0.00	0.00	3,800.00	3,800.00	0.00	%
001-513-480	ADM. ADVERTISEMENT	0.00	0.00	6,353.74	0.00	0.00	0.00	%
001-513-490	ADM. OTHER CURRENT CHARGES	-260.00	0.00	577.26	2,820.00	2,820.00	20.47	%
001-513-491	ADM. TRIBUTES	0.00	0.00	538.94	500.00	500.00	107.79	%
001-513-493	ADM. ELECTION	0.00	0.00	24.00	3,000.00	3,000.00	0.80	%
001-513-496	ADM. CHAMBER EVENTS	0.00	0.00	34.00	600.00	600.00	5.67	%
001-513-497	ADM. HIGHLANDS CTY HUMAN RES D	0.00	0.00	0.00	1,000.00	1,000.00	0.00	%
001-513-510	ADM. OFFICE SUPPLIES	0.00	0.00	342.80	2,000.00	2,000.00	17.14	%
001-513-520	ADM. OPERATING SUPPLIES	26.24	0.00	1,374.45	2,000.00	2,000.00	68.72	%
001-513-522	ADM. FUEL	19.27	0.00	181.02	500.00	500.00	36.20	%
001-513-527	ADM. SAFETY PROGRAM	0.00	0.00	0.00	300.00	300.00	0.00	%
001-513-540	ADM. BOOKS, DUES, PUB, TRAVEL,	0.00	0.00	226.18	6,500.00	6,500.00	3.48	%
001-513-550	ADM. TRAINING & EDUCATION	50.00	0.00	194.63	3,000.00	3,000.00	6.49	%
001-513-551	ADM. COUNCIL BOOKS, DUES, ED	0.00	0.00	0.00	3,000.00	3,000.00	0.00	%
001-513-580	ADM. KEEP LAKE PLACID BEAUTIFU	0.00	0.00	0.00	20,000.00	20,000.00	0.00	%
001-513-600	ADM. CAPITAL IMPROVEMENTS	0.00	0.00	0.00	10,000.00	10,000.00	0.00	%
001-513-602	ADM. TOWN HALL UPGRADE	0.00	0.00	0.00	0.00	0.00	0.00	%
001-513-603	ADM. CAPITAL IMPROVEMENTS: OTH	0.00	0.00	0.00	2,500.00	2,500.00	0.00	%
001-513-910	ADM. INTRAGOV'T TRANSFER TO GEN	0.00	0.00	0.00	50,000.00	50,000.00	0.00	%
001-513-911	ADM. INTRAGOV'T TRANSFER OTHER	0.00	0.00	0.00	14,298.00	14,298.00	0.00	%
001-514-310	ADM. LEGAL COUNSEL	0.00	0.00	0.00	100.00	100.00	0.00	%
001-514-313	ADM. LEGAL COUNSEL: MAGISTRATE	0.00	0.00	0.00	400.00	400.00	0.00	%
001-515-000	ADM. ZONING/PLANNING CONSULTAN	8,750.00	0.00	45,050.00	35,000.00	35,000.00	128.71	%
001-515-100	ADM. ZONING/PLANNING: ENG. REV	0.00	0.00	859.20	1,000.00	1,000.00	85.92	%
001-521-012	P.D. REG WAGES	40,229.57	0.00	305,800.99	416,782.00	416,782.00	73.37	%
001-521-013	P.D. OTHER PAY	0.00	0.00	0.00	0.00	0.00	0.00	%
001-521-014	P.D. OT WAGES	1,136.08	0.00	9,058.27	0.00	0.00	0.00	%
001-521-016	P.D. VACATION	2,699.62	0.00	12,352.43	0.00	0.00	0.00	%
001-521-017	P.D. SICK LEAVE	1,366.51	0.00	4,452.51	0.00	0.00	0.00	%
001-521-023	P.D. HEALTH-LIFE INSURANCE	6,673.73	0.00	57,343.05	79,865.00	79,865.00	71.80	%

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ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
001-521-024	P.D. WRK COMP	0.00	0.00	0.00	0.00	0.00	0.00	%
001-521-025	P.D. UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	%
001-521-121	P.D. AUTO USE	0.00	0.00	0.00	0.00	0.00	0.00	%
001-521-210	P.D. SOCIAL SECURITY/MEDICARE	3,396.74	0.00	24,649.19	30,675.00	30,675.00	80.36	%
001-521-220	P.D. RETIREMENT	8,881.66	0.00	62,385.77	76,305.00	76,305.00	81.76	%
001-521-231	P.D. GARNISHMENT: CHILD SUPPOR	0.00	0.00	0.00	0.00	0.00	0.00	%
001-521-310	P.D. LEGAL COUNSEL	0.00	0.00	1,443.92	1,600.00	1,600.00	90.25	%
001-521-320	P.D. ACCOUNTING FEES & SERVICE	715.00	0.00	1,690.00	2,340.00	2,340.00	72.22	%
001-521-350	P.D. INVESTIGATION	0.00	0.00	1,223.61	1,400.00	1,400.00	87.40	%
001-521-410	P.D. COMMUNICATIONS	849.04	0.00	9,015.53	11,900.00	11,900.00	75.76	%
001-521-413	P.D. SMART COP CARDS	0.00	0.00	0.00	0.00	0.00	0.00	%
001-521-414	P.D. TELEPHONE SYSTEM MAIN. CO	0.00	0.00	0.00	0.00	0.00	0.00	%
001-521-416	P.D. SMART COP CONTRACT	0.00	0.00	2,813.76	0.00	0.00	0.00	%
001-521-420	P.D. POSTAGE	156.00	0.00	988.22	1,700.00	1,700.00	58.13	%
001-521-430	P.D. ELECTRICITY	425.16	0.00	3,719.31	5,300.00	5,300.00	70.18	%
001-521-450	P.D. TOWN INSURANCE	0.00	0.00	11,580.28	11,308.00	11,308.00	102.41	%
001-521-460	P.D. BUILDING REPAIR	4,994.00	0.00	7,969.71	5,000.00	5,000.00	159.39	%
001-521-463	P.D. EQUIPMENT REPAIR	511.14	0.00	6,204.22	10,000.00	10,000.00	62.04	%
001-521-480	P.D. ADVERTISEMENT	0.00	0.00	62.62	0.00	0.00	0.00	%
001-521-490	P.D. OTHER CURRENT CHARGES	0.00	0.00	28.50	560.00	560.00	5.09	%
001-521-492	P.D. TRIBUTES	0.00	0.00	174.90	300.00	300.00	58.30	%
001-521-493	P.D. OTHER CURRENT CHARGES	90.00	0.00	121.49	0.00	0.00	0.00	%
001-521-510	P.D. OFFICE SUPPLIES	44.33	0.00	1,226.27	5,300.00	5,300.00	23.14	%
001-521-511	P.D. COPIER CHARGE	203.07	0.00	2,065.78	2,500.00	2,500.00	82.63	%
001-521-519	P.D. OPE. SUPPLIES-DONATIONS	1,029.72	0.00	12,549.79	0.00	0.00	0.00	%
001-521-520	P.D. OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	%
001-521-521	P.D. FUEL	1,143.63	0.00	13,108.33	23,000.00	23,000.00	56.99	%
001-521-522	P.D. CLEANING SUPPLIES	0.00	0.00	15.45	200.00	200.00	7.73	%
001-521-523	P.D. OPERATING SUPPLIES	706.43	0.00	10,688.26	14,000.00	14,000.00	76.34	%
001-521-524	P.D. OFFICERS SHOE ALLOWANCE	0.00	0.00	174.94	600.00	600.00	29.16	%
001-521-529	P.D. GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	%
001-521-540	P.D. BOOKS, DUES, PUB, TRAVEL,	131.96	0.00	5,134.78	6,000.00	6,000.00	85.58	%
001-521-550	P.D. TRAINING & EDUCATION	53.90	0.00	2,405.13	1,600.00	1,600.00	150.32	%
001-521-600	P.D. GRANT EXPENSE	0.00	0.00	0.00	2,000.00	2,000.00	0.00	%
001-521-610	P.D. CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	%
001-521-640	P.D. CAPITAL OUTLAY MACHINERY	3,236.69	0.00	4,028.55	10,000.00	10,000.00	40.29	%
001-521-643	P.D. CAPITAL OUTLAY: VEHICLE	0.00	0.00	36,272.00	37,000.00	37,000.00	98.03	%
001-541-012	ST & RD REG WAGES	13,014.11	0.00	102,324.56	171,381.00	171,381.00	59.71	%

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001-541-013	ST & RD OTHER PAY	0.00	0.00	0.00	0.00	0.00	0.00	%
001-541-014	ST & RD OT WAGES	79.42	0.00	1,303.97	0.00	0.00	0.00	%
001-541-016	ST & RD VACATION LEAVE	257.18	0.00	10,264.31	2,132.00	2,132.00	481.44	%
001-541-017	ST & RD SICK LEAVE	707.09	0.00	14,003.26	7,673.00	7,673.00	182.50	%
001-541-023	ST & RD HEALTH-LIFE INSURANCE	3,656.43	0.00	27,734.57	44,814.00	44,814.00	61.89	%
001-541-024	ST & RD WRK COMP	0.00	0.00	0.00	0.00	0.00	0.00	%
001-541-120	ST & RD SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	%
001-541-121	ST & RD AUTO USE	0.00	0.00	0.00	0.00	0.00	0.00	%
001-541-210	ST & RD SOCIAL SECURITY/MEDICA	1,063.05	0.00	9,676.12	13,111.00	13,111.00	73.80	%
001-541-220	ST & RD RETIREMENT	1,176.16	0.00	11,491.02	16,609.00	16,609.00	69.19	%
001-541-233	ST & RD GARNISHMENT: STUDENT L	0.00	0.00	-1.00	0.00	0.00	0.00	%
001-541-251	ST & RD UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	%
001-541-310	ST & RD LEGAL COUNSEL	0.00	0.00	8,675.22	1,000.00	1,000.00	867.52	%
001-541-311	ST & RD ENGINEERING	0.00	0.00	1,735.00	0.00	0.00	0.00	%
001-541-320	ST & RD ACCOUNTING AND AUDITIN	275.00	0.00	650.00	2,340.00	2,340.00	27.78	%
001-541-410	ST & RD COMMUNICATIONS	293.79	0.00	2,796.21	3,000.00	3,000.00	93.21	%
001-541-420	ST & RD POSTAGE	39.57	0.00	197.43	100.00	100.00	197.43	%
001-541-430	ST & RD ELECTRICITY	3,183.99	0.00	34,340.31	45,000.00	45,000.00	76.31	%
001-541-450	ST & RD TOWN INSURANCE	0.00	0.00	3,247.76	3,769.00	3,769.00	86.17	%
001-541-460	ST & RD REPAIR & MAINT.	0.00	0.00	6.75	0.00	0.00	0.00	%
001-541-461	ST & RD REPAIR RAILROAD CROSSI	3,600.00	0.00	3,600.00	3,500.00	3,500.00	102.86	%
001-541-463	ST & RD REPAIR & MAINT.	12,124.10	0.00	30,480.60	35,000.00	35,000.00	87.09	%
001-541-480	ST & RD ADVERTISEMENT	15.34	0.00	435.12	0.00	0.00	0.00	%
001-541-490	ST & RD OTHER CURRENT CHARGES	67.50	0.00	396.57	480.00	480.00	82.62	%
001-541-510	ST & RD OFFICE SUPPLIES	0.00	0.00	675.40	3,000.00	3,000.00	22.51	%
001-541-520	ST & RD OPERATING SUPPLIES	307.20	0.00	1,260.61	4,000.00	4,000.00	31.52	%
001-541-523	ST & RD UNIFORMS	118.18	0.00	1,262.35	1,688.00	1,688.00	74.78	%
001-541-524	ST & RD FUEL	689.10	0.00	4,129.58	13,000.00	13,000.00	31.77	%
001-541-540	ST & RD BOOKS, DUES, PUB, TRAV	0.00	0.00	114.57	0.00	0.00	0.00	%
001-541-55	ST & RD FUEL	0.00	0.00	0.00	0.00	0.00	0.00	%
001-541-550	ST & RD TRAINING AND EDUCATION	50.00	0.00	307.35	0.00	0.00	0.00	%
001-541-600	ST & RD CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	%
001-541-630	ST & RD ROAD PAVING	0.00	0.00	11,407.55	35,000.00	35,000.00	32.59	%
001-541-640	ST & RD MACHINERY AND EQUIPMEN	0.00	0.00	46,550.00	50,000.00	50,000.00	93.10	%
001-572-012	REC. REG WAGES	5,489.95	0.00	41,654.35	61,355.00	61,355.00	67.89	%
001-572-013	REC. OTHER PAY	0.00	0.00	0.00	0.00	0.00	0.00	%
001-572-014	REC. OT WAGES	7.14	0.00	108.23	0.00	0.00	0.00	%
001-572-016	REC. VACATION	9.74	0.00	1,887.85	0.00	0.00	0.00	%

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001-572-017	REC. SICK LEAVE	43.74	0.00	902.87	0.00	0.00	0.00	%
001-572-023	REC. HEALTH-LIFE INSURANCE	1,238.48	0.00	10,139.37	15,241.00	15,241.00	66.53	%
001-572-024	REC. WRK COMP	0.00	0.00	0.00	0.00	0.00	0.00	%
001-572-120	REC. SALARY	0.00	0.00	0.00	0.00	0.00	0.00	%
001-572-121	REC AUTO USE	0.00	0.00	0.00	0.00	0.00	0.00	%
001-572-210	REC. SOCIAL SECURITY/MEDICARE	419.05	0.00	3,352.58	4,694.00	4,694.00	71.42	%
001-572-220	REC. RETIREMENT	497.77	0.00	4,189.14	5,680.00	5,680.00	73.75	%
001-572-251	REC. UNEMPLOYMENT	0.00	0.00	0.00	2,500.00	2,500.00	0.00	%
001-572-310	REC. LEGAL COUNSEL	0.00	0.00	3,233.32	2,000.00	2,000.00	161.67	%
001-572-320	REC. ACCOUNTING AND AUDITING	275.00	0.00	650.00	2,340.00	2,340.00	27.78	%
001-572-410	REC. COMMUNICATIONS	363.85	0.00	2,426.82	3,000.00	3,000.00	80.89	%
001-572-420	REC.POSTAGE	26.81	0.00	170.01	100.00	100.00	170.01	%
001-572-430	REC. ELECTRICITY	1,879.27	0.00	14,631.16	20,000.00	20,000.00	73.16	%
001-572-450	REC. TOWN INSURANCE	0.00	0.00	12,110.96	16,334.00	16,334.00	74.15	%
001-572-460	REC. REPAIR & MAINTENANCE	5,518.41	0.00	44,817.91	40,000.00	40,000.00	112.04	%
001-572-461	REC. REPAIR EQUIPMENT	0.00	0.00	18.75	0.00	0.00	0.00	%
001-572-462	REC. REPAIR LK JUNE COMPLEX	0.00	0.00	11.99	0.00	0.00	0.00	%
001-572-463	REC. SAFETY EQUIPMENT	0.00	0.00	0.00	2,000.00	2,000.00	0.00	%
001-572-470	REC. REPAIR & MAINTENANCE	0.00	0.00	40.26	0.00	0.00	0.00	%
001-572-473	REC. SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	%
001-572-480	REC. ADVERTISEMENT	0.00	0.00	353.42	0.00	0.00	0.00	%
001-572-490	REC. OTHER CURRENT CHARGES	112.50	0.00	649.10	1,040.00	1,040.00	62.41	%
001-572-491	REC. PARK HOLIDAY EQUIPMENT	0.00	0.00	4,858.60	5,000.00	5,000.00	97.17	%
001-572-492	REC. PK SPECIAL EVENTS - FIREW	0.00	0.00	5,000.00	5,000.00	5,000.00	100.00	%
001-572-510	REC. OFFICE SUPPLIES	0.00	0.00	1,626.98	2,000.00	2,000.00	81.35	%
001-572-520	REC. OPERATING SUPPLIES	173.02	0.00	619.22	0.00	0.00	0.00	%
001-572-521	REC. FUEL	277.27	0.00	3,325.92	3,000.00	3,000.00	110.86	%
001-572-522	REC. UNIFORMS	24.75	0.00	327.82	400.00	400.00	81.96	%
001-572-523	REC. OPERATING SUPPLIES	40.56	0.00	1,639.25	3,000.00	3,000.00	54.64	%
001-572-530	REC. LEGAL COUNSEL	0.00	0.00	0.00	0.00	0.00	0.00	%
001-572-540	REC. BOOKS, DUES, PUB, TRAVEL,	0.00	0.00	186.47	0.00	0.00	0.00	%
001-572-550	REC. TRAINING AND EDUCATION	0.00	0.00	431.89	1,000.00	1,000.00	43.19	%
001-572-600	REC. CAPITAL OUTLAY	0.00	0.00	493.44	5,000.00	5,000.00	9.87	%
001-581-001	ADM OPERATING TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	%
001-581-499	ST & RD TRANSFER OUT - BACKHOE	0.00	0.00	0.00	0.00	0.00	0.00	%
001-581-999	TRANSFER FUNDS TO HARBOR	0.00	0.00	0.00	0.00	0.00	0.00	%
101-513-601	INFRA CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	%
101-513-605	INFRA CAPITAL IMPRV: NEW ROOF	0.00	0.00	0.00	0.00	0.00	0.00	%

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101-521-644	INFRA VEHICLE	0.00	0.00	0.00	37,000.00	37,000.00	0.00	%
101-541-633	INFRA ROADS/SIDEWALKS/PATH	21,839.75	0.00	45,110.25	192,687.00	192,687.00	23.41	%
101-572-630	INFRA RESTROOM/FACILITY	0.00	0.00	0.00	53,700.00	53,700.00	0.00	%
101-581-002	INFRA TRANSFER OUT-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	%
101-581-910	UNCATEGORIZED EXPENSES	0.00	0.00	0.00	132,705.00	132,705.00	0.00	%
101-581-998	TRANSFER FUNDS TO HARBOR	0.00	0.00	-1,000,000.00	0.00	0.00	0.00	%
101-581-999	TRANSFER OUT - CDBG	0.00	0.00	1,000,000.00	0.00	0.00	0.00	%
300-525-310	PDMG PROFESSIONAL SERV ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	%
300-525-311	CDBG PROFESSIONAL SERV ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	%
300-525-650	PDMG CONTRACTOR GEN	0.00	0.00	0.00	0.00	0.00	0.00	%
300-533-310	CDBG ENGINEERING WATER/SEWER	0.00	0.00	0.00	0.00	0.00	0.00	%
300-533-311	CDBG PROFESSIONAL SERV WATER	0.00	0.00	0.00	0.00	0.00	0.00	%
300-535-310	PDMG PROFESSIONAL SERV WWTP	0.00	0.00	0.00	0.00	0.00	0.00	%
300-535-311	CDBG PROFESSIONAL SERV SEWER	0.00	0.00	0.00	0.00	0.00	0.00	%
300-535-601	CDBG WATER PLT/LS/WW LINE REPL	0.00	0.00	0.00	0.00	0.00	0.00	%
300-535-650	PDMG CONTRACTOR WWTP	0.00	0.00	0.00	0.00	0.00	0.00	%
300-541-310	CDBG ENGINEERING STREETS	0.00	0.00	0.00	0.00	0.00	0.00	%
300-541-311	CDBG PROFESSIONAL SERV STREETS	0.00	0.00	0.00	0.00	0.00	0.00	%
300-541-601	CDBG STREET IMPROVEMENT PAVING	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-012	REG WAGES	27,368.79	0.00	207,801.53	336,595.00	336,595.00	61.74	%
401-533-013	OTHER PAY	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-014	OT WAGES	1,381.75	0.00	11,769.35	0.00	0.00	0.00	%
401-533-016	VACATION LEAVE	2,958.68	0.00	10,647.78	2,265.00	2,265.00	470.10	%
401-533-017	SICK LEAVE	6,909.70	0.00	12,758.09	6,800.00	6,800.00	187.62	%
401-533-023	HEALTH-LIFE INSURANCE	5,681.64	0.00	43,504.11	78,865.00	78,865.00	55.16	%
401-533-024	WRK COMP	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-120	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-121	AUTO USE	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-125	EMPLOYEE'S UNITED WAY DEDUCTIO	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-127	EMPLOYEE'S DEFERRED COMP DEDUC	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-128	EMPLOYEE'S VOL VISION	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-129	EMPLOYEE'S VOL DENTAL	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-210	SOCIAL SECURITY/MEDICARE	2,913.38	0.00	18,221.65	25,749.00	25,749.00	70.77	%
401-533-220	RETIREMENT	3,579.62	0.00	26,735.33	37,205.00	37,205.00	71.86	%
401-533-310	PROFESSIONAL FEES-LEGAL	0.00	0.00	7,523.84	15,000.00	15,000.00	50.16	%
401-533-311	ENGINEERING	0.00	0.00	5,000.00	25,000.00	25,000.00	20.00	%
401-533-312	10 YR WATER SUPPLY PLAN EX(DEO	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-320	ACCOUNTING & AUDITING	2,145.00	0.00	5,070.00	11,520.00	11,520.00	44.01	%

FINANCIAL
 FUNDS: ALL
 75.00 % Yr Complete

GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
401-533-340	CONTRACTUAL SERVICES	0.00	0.00	812.25	2,000.00	2,000.00	40.61	%
401-533-341	LAB TESTING	283.00	0.00	5,982.00	15,000.00	15,000.00	39.88	%
401-533-342	WATER TANK MAINTENANCE	0.00	0.00	37,744.95	51,460.00	51,460.00	73.35	%
401-533-343	COMPUTER SERVICES	380.00	0.00	997.50	3,000.00	3,000.00	33.25	%
401-533-410	COMMUNICATION	742.70	0.00	7,387.57	6,000.00	6,000.00	123.13	%
401-533-411	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-420	POSTAGE	582.43	0.00	7,140.07	8,000.00	8,000.00	89.25	%
401-533-430	ELECTRICITY	3,586.62	0.00	30,304.80	42,000.00	42,000.00	72.15	%
401-533-450	TOWN INSURANCE	0.00	0.00	39,239.88	49,002.00	49,002.00	80.08	%
401-533-460	REPAIR AND MAINTENANCE - OTHER	0.00	0.00	4,124.23	4,000.00	4,000.00	103.11	%
401-533-461	CROSS CONNECTION	140.00	0.00	7,280.00	12,000.00	12,000.00	60.67	%
401-533-462	DISTRIBUTION LINE REPAIR	0.00	0.00	2,569.93	10,000.00	10,000.00	25.70	%
401-533-463	EMERGENCY GENERATOR	3,338.46	0.00	5,221.44	5,000.00	5,000.00	104.43	%
401-533-464	WA WATER TANK MAINTENANCE REPA	0.00	0.00	0.00	5,000.00	5,000.00	0.00	%
401-533-465	HYDRANT REPAIR	0.00	0.00	453.03	7,500.00	7,500.00	6.04	%
401-533-466	VEHICLE REPAIR	129.60	0.00	5,696.01	12,000.00	12,000.00	47.47	%
401-533-467	SAFETY PRORAM	0.00	0.00	236.57	1,000.00	1,000.00	23.66	%
401-533-469	WATER PLANT MAINTENANCE	0.00	0.00	9,920.62	20,000.00	20,000.00	49.60	%
401-533-480	LEGAL ADVERTISEMENT	1,536.00	0.00	3,042.67	3,000.00	3,000.00	101.42	%
401-533-490	OTHER CURRENT CHARGES	49.89	0.00	1,466.60	2,720.00	2,720.00	53.92	%
401-533-491	BANK CHARGES & FEES	0.00	0.00	2,873.78	1,000.00	1,000.00	287.38	%
401-533-494	PLANT LICENSES RENEWAL	0.00	0.00	100.00	0.00	0.00	0.00	%
401-533-499	WA BAD DEBT	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-510	OFFICE SUPPLIES	424.17	0.00	3,234.04	3,500.00	3,500.00	92.40	%
401-533-520	OPERATING SUPPLIES	101.53	0.00	3,799.44	7,000.00	7,000.00	54.28	%
401-533-521	FUEL	1,484.22	0.00	13,770.83	20,000.00	20,000.00	68.85	%
401-533-522	UNIFORMS	116.90	0.00	1,295.36	1,500.00	1,500.00	86.36	%
401-533-525	CHEMICALS	1,735.60	0.00	22,300.36	35,000.00	35,000.00	63.72	%
401-533-526	ADMINISTRATIVE COSTS	1,475.00	0.00	13,275.00	17,700.00	17,700.00	75.00	%
401-533-540	DUES, SUBSCRIPTION, MEMBERSHIP	12.96	0.00	1,536.61	5,000.00	5,000.00	30.73	%
401-533-550	TRAINING AND EDUCATION	0.00	0.00	3,850.43	5,000.00	5,000.00	77.01	%
401-533-560	MISCELLANEOUS EXPENSE	0.00	0.00	43.19	2,000.00	2,000.00	2.16	%
401-533-600	CAPITAL IMPROVEMENTS	0.00	0.00	40,235.08	100,000.00	100,000.00	40.24	%
401-533-643	LOCATING EQUIPMENT	0.00	0.00	0.00	3,000.00	3,000.00	0.00	%
401-533-644	NEW EQUIPMENT	0.00	0.00	756.74	4,500.00	4,500.00	16.82	%
401-533-645	VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-646	SYSTEM/PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	%
401-533-651	VEHICLE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	%

FINANCIAL
 FUNDS: ALL
 75.00 % Yr Complete

GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
401-533-653	SYSTEM/PROGRAM	0.00	0.00	489.00	7,000.00	7,000.00	6.99	%
401-533-910	INTRAGOV'T TRANSFER W/S CAP	0.00	0.00	833.34	10,000.00	10,000.00	8.33	%
401-533-911	INTRAGOV'T TRANSFER	0.00	0.00	7,500.00	90,000.00	90,000.00	8.33	%
401-533-912	INTRAGOV'T TRANSFER CAP CONTRIB	1,666.67	0.00	15,000.03	20,000.00	20,000.00	75.00	%
401-533-999	UNCATEGORIZED EXPENSES	0.00	0.00	0.00	80,246.00	80,246.00	0.00	%
401-536-650	ENGINEER	0.00	0.00	750.00	0.00	0.00	0.00	%
401-581-006	TRANSFER SYS DEVELOPMENT FEE	0.00	0.00	0.00	0.00	0.00	0.00	%
401-581-010	TRANSFERS OUT OPERATING	7,500.00	0.00	60,000.00	0.00	0.00	0.00	%
401-581-110	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	%
401-581-307	TRANSFER OUT- CAPITAL CONTRIBU	0.00	0.00	0.00	0.00	0.00	0.00	%
401-581-999	TRANSFER FUNDS TO HARBOR	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-002	TRANSFER OUT-SEWER	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-012	REG WAGES	13,712.33	0.00	102,461.22	168,206.00	168,206.00	60.91	%
402-535-013	OTHER PAY	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-014	OT WAGES	606.50	0.00	8,163.13	0.00	0.00	0.00	%
402-535-016	VACATION LEAVE	681.89	0.00	3,784.75	369.00	369.00	1025.68	%
402-535-017	SICK LEAVE	1,215.11	0.00	3,335.48	1,107.00	1,107.00	301.31	%
402-535-023	HEALTH-LIFE INSURANCE	2,410.62	0.00	18,451.59	31,479.00	31,479.00	58.62	%
402-535-024	WRK COMP	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-120	SALARY	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-121	AUTO USE	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-122	EMP UNITED WAY DONATION	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-124	EMP DEFERRED COMP	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-128	EMPLOYEE'S VOL VISION	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-129	EMPLOYEE'S VOL DENTAL	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-210	SOCIAL SECURITY/MEDICARE	1,220.34	0.00	8,823.90	12,868.00	12,868.00	68.57	%
402-535-220	RETIREMENT	1,844.03	0.00	14,216.88	19,896.00	19,896.00	71.46	%
402-535-310	LEGAL COUNSEL	0.00	0.00	7,968.06	2,000.00	2,000.00	398.40	%
402-535-312	ENGINEERING	0.00	0.00	48,300.00	55,000.00	55,000.00	87.82	%
402-535-313	PERMIT - DEP	0.00	0.00	100.00	3,000.00	3,000.00	3.33	%
402-535-320	ACCOUNTING & AUDITING	880.00	0.00	2,080.00	5,760.00	5,760.00	36.11	%
402-535-340	CONTRACTUAL SERVICES	700.00	0.00	6,378.00	2,500.00	2,500.00	255.12	%
402-535-410	COMMUNICATION	406.56	0.00	3,705.00	4,000.00	4,000.00	92.63	%
402-535-412	POSTAGE EXP	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-420	POSTAGE	250.07	0.00	2,722.92	3,000.00	3,000.00	90.76	%
402-535-430	ELECTRICITY	3,612.35	0.00	40,240.58	45,000.00	45,000.00	89.42	%
402-535-450	TOWN INSURANCE	0.00	0.00	26,419.24	27,642.00	27,642.00	95.58	%
402-535-460	REPAIR & MAINTENANCE	3,236.49	0.00	8,268.94	14,000.00	14,000.00	59.06	%

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GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
402-535-463	REPAIR VEHICLE	0.00	0.00	335.77	2,000.00	2,000.00	16.79	%
402-535-464	REPAIR GRAVITY (LIFT STATION)	0.00	0.00	4,320.47	5,000.00	5,000.00	86.41	%
402-535-465	REPAIR WWTP GENERATORS	0.00	0.00	510.80	3,500.00	3,500.00	14.59	%
402-535-466	REPAIR WWTP	0.00	0.00	23,292.63	6,000.00	6,000.00	388.21	%
402-535-480	LEGAL ADVERTISEMENT	0.00	0.00	829.13	200.00	200.00	414.57	%
402-535-490	MISCELLANEOUS EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-493	OTHER CURRENT CHARGES	172.50	0.00	757.94	1,760.00	1,760.00	43.06	%
402-535-499	WW BAD DEBT	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-510	OFFICE SUPPLIES	96.96	0.00	1,936.00	2,300.00	2,300.00	84.17	%
402-535-520	OPERATING SUPPLIES	212.55	0.00	5,008.83	10,000.00	10,000.00	50.09	%
402-535-521	FUEL	174.76	0.00	1,559.70	4,500.00	4,500.00	34.66	%
402-535-522	UNIFORMS	54.72	0.00	789.52	700.00	700.00	112.79	%
402-535-524	SLUDGE	10,080.00	0.00	38,430.00	60,000.00	60,000.00	64.05	%
402-535-525	LAB	1,365.00	0.00	17,573.00	18,000.00	18,000.00	97.63	%
402-535-526	SAFETY	0.00	0.00	0.00	250.00	250.00	0.00	%
402-535-527	CHEMICALS	828.00	0.00	12,214.80	10,000.00	10,000.00	122.15	%
402-535-528	ADMINISTRATIVE COSTS	768.34	0.00	6,915.06	9,220.00	9,220.00	75.00	%
402-535-540	DUES, SUBSCRIPTION, MEMBERSHIP	0.00	0.00	531.26	200.00	200.00	265.63	%
402-535-550	TRAINING AND EDUCATION	0.00	0.00	3,123.59	2,000.00	2,000.00	156.18	%
402-535-560	MISCELLANEOUS EXPENSES	0.00	0.00	238.27	0.00	0.00	0.00	%
402-535-600	CAPITAL IMPROVEMENTS	6,453.26	0.00	8,126.36	15,000.00	15,000.00	54.18	%
402-535-602	CAPITAL OUTLAY - GRANT	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-608	SYSTEM/SOFTWARE	0.00	0.00	175.00	0.00	0.00	0.00	%
402-535-644	NEW EQUIPMENT	0.00	0.00	980.16	0.00	0.00	0.00	%
402-535-700	DEBT - DEP LOAN I	5,555.75	0.00	50,001.75	66,669.00	66,669.00	75.00	%
402-535-701	DEBT - DEP LOAN II	5,113.42	0.00	46,020.78	61,361.00	61,361.00	75.00	%
402-535-720	INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-910	INTRAGOV'T TRANSFER - GEN	0.00	0.00	0.00	0.00	0.00	0.00	%
402-535-911	INTRAGOV'T TRANSFER - W/S CAP S	0.00	0.00	0.00	16,000.00	16,000.00	0.00	%
402-535-912	INTRAGOV'T TRANSFER	1,333.34	0.00	12,000.06	0.00	0.00	0.00	%
402-535-913	INTRAGOV'T TRANSFER - WA	1,593.84	0.00	14,344.56	19,126.00	19,126.00	75.00	%
402-535-914	INTRAGOV'T TRANSFER - W/S CAP T	4,231.92	0.00	38,087.28	50,783.00	50,783.00	75.00	%
402-535-915	INTRAGOV'T TRANSFER - INFRA	1,507.33	0.00	13,565.97	18,088.00	18,088.00	75.00	%
402-581-000	TRANSFER OUT- GEN	0.00	0.00	0.00	0.00	0.00	0.00	%
402-581-002	TRANSFER OUT - W/S CAP BACKHOE	0.00	0.00	0.00	0.00	0.00	0.00	%
402-581-005	TRANSFER OUT- W/S SYS DEVELOPM	0.00	0.00	0.00	0.00	0.00	0.00	%
402-581-010	TRANSFER OUT - WATER	0.00	0.00	0.00	0.00	0.00	0.00	%
402-581-110	TRANSFER OUT- W/S CAP (TOMOKA)	0.00	0.00	0.00	0.00	0.00	0.00	%

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GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
402-581-111	TRANSFER OUT - W/S CAP/ INFRA	0.00	0.00	0.00	0.00	0.00	0.00	%
402-581-112	TRANSFER OUT- BACKHOE & TRAILLE	0.00	0.00	0.00	0.00	0.00	0.00	%
402-581-200	DEPT. OF ENVIRON. LOAN-I TRANS	0.00	0.00	0.00	0.00	0.00	0.00	%
402-581-21	DEPT. OF ENVIRON. LOAN-II TRAN	0.00	0.00	0.00	0.00	0.00	0.00	%
402-581-999	TRANSFER FUNDS TO HARBOR	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-012	REG WAGES	1,025.85	0.00	8,589.73	14,055.00	14,055.00	61.12	%
403-580-013	OTHER PAY	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-014	OT WAGES	7.14	0.00	99.24	0.00	0.00	0.00	%
403-580-016	VACATION LEAVE	30.91	0.00	741.90	0.00	0.00	0.00	%
403-580-017	SICK LEAVE	46.31	0.00	608.24	0.00	0.00	0.00	%
403-580-023	HEALTH-LIFE INSURANCE	270.20	0.00	2,389.85	3,632.00	3,632.00	65.80	%
403-580-024	WRK COMP	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-120	SALARY	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-121	AUTO USE	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-126	AUTO USE	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-210	SOCIAL SECURITY/MEDICARE	83.60	0.00	753.24	1,075.00	1,075.00	70.07	%
403-580-220	RETIREMENT	109.77	0.00	1,126.34	1,565.00	1,565.00	71.97	%
403-580-233	GARNISHMENT CHILD SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-270	DEFERRED COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-310	ACCOUNTING & AUDIT	220.00	0.00	520.00	1,200.00	1,200.00	43.33	%
403-580-311	LEGAL COUNSEL	0.00	0.00	295.94	250.00	250.00	118.38	%
403-580-320	LEGAL COUNSEL FEES	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-321	ACCOUNTING & AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-410	COMMUNICATIONS	45.39	0.00	290.28	250.00	250.00	116.11	%
403-580-420	POSTAGE	3.58	0.00	34.96	50.00	50.00	69.92	%
403-580-430	ELECTRICITY	242.25	0.00	2,053.10	2,100.00	2,100.00	97.77	%
403-580-450	TOWN INSURANCE	0.00	0.00	3,247.76	3,769.00	3,769.00	86.17	%
403-580-460	REPAIR & MAINTENANCE	0.00	0.00	827.10	1,000.00	1,000.00	82.71	%
403-580-480	ADVERTISEMENT	0.00	0.00	37.71	0.00	0.00	0.00	%
403-580-490	OTHER CURRENT CHARGES	0.00	0.00	1,457.75	4,480.00	4,480.00	32.54	%
403-580-493	HOLIDAY GIFT CERTIFICATE	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-510	OFFICE SUPPLIES	0.00	0.00	303.51	1,106.00	1,106.00	27.44	%
403-580-520	OPERATING SUPPLIES	5.43	0.00	90.19	0.00	0.00	0.00	%
403-580-521	FUEL	0.00	0.00	2.32	600.00	600.00	0.39	%
403-580-522	UNIFORMS	6.15	0.00	75.79	100.00	100.00	75.79	%
403-580-523	OPERATING SUPPLIES - OTHER	0.00	0.00	22.11	500.00	500.00	4.42	%
403-580-525	ADMINISTRATIVE COSTS	88.34	0.00	798.08	1,060.00	1,060.00	75.29	%
403-580-540	DUES, SUBSCRIPTION, MEMBERSHIP	0.00	0.00	22.33	0.00	0.00	0.00	%

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 FUNDS: ALL
 75.00 % Yr Complete

GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
403-580-550	TRAINING AND EDUCATION	0.00	0.00	57.70	0.00	0.00	0.00	%
403-580-600	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-601	CAPITAL PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-630	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	%
403-580-910	INTRAGOV'T TRANSFER - CEM TRST	0.00	0.00	0.00	16,800.00	16,800.00	0.00	%
403-581-100	TRANSFER OUT- CEMETERY TRUST	0.00	0.00	6,600.00	0.00	0.00	0.00	%
403-581-999	TRANSFER FUNDS TO HARBOR	-14,500.00	0.00	-14,500.00	0.00	0.00	0.00	%
404-533-310	ENGINEERING US 27 Wtr Service	0.00	0.00	1,370.00	0.00	0.00	0.00	%
404-533-600	CAPITAL OUTLAY	0.00	0.00	11,000.00	16,000.00	16,000.00	68.75	%
404-533-601	PROJECT US 27 Wtr Service Exte	0.00	0.00	0.00	0.00	0.00	0.00	%
404-533-605	GENERATOR	0.00	0.00	0.00	0.00	0.00	0.00	%
404-533-610	WA TOMOKA & HWY PK CAPITAL EXP	0.00	0.00	0.00	0.00	0.00	0.00	%
404-533-631	REPLACE/NEW METERS AND LINES	4,869.69	0.00	12,874.62	25,000.00	25,000.00	51.50	%
404-535-600	CAPITAL OUTLAY	0.00	0.00	16,600.00	0.00	0.00	0.00	%
404-535-610	WW TOMOKA & HWY PK CAPITAL EXP	0.00	0.00	0.00	0.00	0.00	0.00	%
404-535-620	SEWER PLANT	0.00	0.00	0.00	0.00	0.00	0.00	%
404-581-003	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	%
404-581-998	TRANSFER FUNDS TO HARBOR	0.00	0.00	0.00	0.00	0.00	0.00	%
404-581-999	UNCATEGORIZED EXPENSES	0.00	0.00	0.00	132,283.00	132,283.00	0.00	%
405-581-998	TRANSFER FUNDS TO HARBOR	0.00	0.00	0.00	0.00	0.00	0.00	%
405-581-999	UNCATEGORIZED EXPENSES	0.00	0.00	0.00	25,200.00	25,200.00	0.00	%
409-534-012	REG WAGES	11,648.71	0.00	94,590.56	152,500.00	152,500.00	62.03	%
409-534-013	OTHER PAY	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-014	OT WAGES	189.47	0.00	1,462.79	0.00	0.00	0.00	%
409-534-016	VACATION LEAVE	100.81	0.00	8,982.07	2,132.00	2,132.00	421.30	%
409-534-017	SICK LEAVE	505.34	0.00	13,409.90	7,674.00	7,674.00	174.74	%
409-534-023	HEALTH-LIFE INSURANCE	2,944.85	0.00	22,918.00	37,470.00	37,470.00	61.16	%
409-534-024	WRK COMP	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-121	AUTO USE	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-122	EMP UNITED WAY DEDUCTION	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-124	DEFERRED COMP	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-126	AUTO USE	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-129	EMPLOYEE'S VOL VISION	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-130	EMPLOYEE'S VOL DENTAL	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-210	SOCIAL SECURITY TAXES	939.71	0.00	8,934.77	11,666.00	11,666.00	76.59	%
409-534-220	RETIREMENT	1,078.69	0.00	11,428.09	15,987.00	15,987.00	71.48	%
409-534-230	HEALTH-LIFE INS	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-250	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	%

FINANCIAL
 FUNDS: ALL
 75.00 % Yr Complete

GL ACCOUNTS	ACCOUNTS DESCRIPTION	MONTH ACTUAL	MONTHLY BUDGET	YTD ACTUAL	YTD BUDGET	ANNUAL BUDGET	REC'D/EXP BUDGET	
409-534-310	PRO FEES-LEGAL COUNSEL	0.00	0.00	1,300.74	750.00	750.00	173.43	%
409-534-313	LEGAL ADVERTISEMENT	0.00	0.00	0.00	250.00	250.00	0.00	%
409-534-320	ACCOUNTING & AUDITING	715.00	0.00	1,690.00	3,600.00	3,600.00	46.94	%
409-534-410	COMMUNICATION	240.97	0.00	1,694.74	2,500.00	2,500.00	67.79	%
409-534-411	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-420	POSTAGE	90.49	0.00	841.86	500.00	500.00	168.37	%
409-534-430	ELECTRICITY	165.07	0.00	1,650.43	2,000.00	2,000.00	82.52	%
409-534-450	TOWN INSURANCE	0.00	0.00	10,722.28	11,308.00	11,308.00	94.82	%
409-534-460	REPAIR & MAINTENANCE: OTHER	6,868.90	0.00	39,965.80	40,000.00	40,000.00	99.91	%
409-534-461	REPAIR & MAINTENANCE	0.00	0.00	2,009.49	0.00	0.00	0.00	%
409-534-463	LANDFILL FEE	14,127.45	0.00	120,798.90	130,000.00	130,000.00	92.92	%
409-534-480	LEGAL ADVERTISEMENT	0.00	0.00	202.78	0.00	0.00	0.00	%
409-534-490	OTHER CURRENT CHARGES	15.00	0.00	332.88	640.00	640.00	52.01	%
409-534-492	HOLIDAY CERTIFICATES	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-499	SA BAD DEBT	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-510	OFFICE SUPPLIES	0.00	0.00	1,182.33	2,026.00	2,026.00	58.36	%
409-534-521	FUEL	967.11	0.00	12,472.19	25,000.00	25,000.00	49.89	%
409-534-522	UNIFORMS	89.06	0.00	885.45	1,313.00	1,313.00	67.44	%
409-534-526	ADMINISTRATIVE COSTS	335.25	0.00	3,017.25	4,023.00	4,023.00	75.00	%
409-534-527	OPERATING SUPPLIES: OTHER	24.29	0.00	532.02	2,200.00	2,200.00	24.18	%
409-534-540	MEMBERSHIP, DUES, TRAVEL & SUB	0.00	0.00	113.79	0.00	0.00	0.00	%
409-534-550	TRAINING AND EDUCATION	0.00	0.00	260.39	0.00	0.00	0.00	%
409-534-600	CAPITAL IMP/OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-610	TRUCK PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-620	DUMPSTER REPLACEMENT	13.22	0.00	670.78	3,000.00	3,000.00	22.36	%
409-534-641	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	%
409-534-700	TRANSFER TO RESERVE ACCOUNT -	0.00	0.00	0.00	0.00	0.00	0.00	%
409-581-400	OPERATING TRANSFER OUT	0.00	0.00	-2.18	0.00	0.00	0.00	%
409-581-700	TRANSFER OUT - GEN	0.00	0.00	0.00	40,827.00	40,827.00	0.00	%
409-581-999	TRANSFER FUNDS TO HARBOR	0.00	0.00	0.00	0.00	0.00	0.00	%
412-535-730	DEBT - DEP LOAN I	0.00	0.00	0.00	66,669.00	66,669.00	0.00	%
412-535-731	DEBT - DEP LOAN II	0.00	0.00	0.00	61,362.00	61,362.00	0.00	%
412-581-001	DEP LOAN I	0.00	0.00	33,334.60	0.00	0.00	0.00	%
412-581-002	DEP LOAN II	0.00	0.00	0.00	0.00	0.00	0.00	%
412-581-999	TRANSFER FUNDS TO HARBOR	0.00	0.00	0.00	0.00	0.00	0.00	%
413-581-999	TRANSFER FUNDS TO HARBOR	0.00	0.00	0.00	0.00	0.00	0.00	%
TOTAL GOVERNMENTAL EXPENSES		362,199.35	0.00	3,095,738.08	5,041,686.00	5,041,686.00	61.40	%

FINANCIAL
 FUNDS: ALL
 75.00 % Yr Complete

GL	ACCOUNTS	MONTH	MONTHLY	YTD	YTD	ANNUAL	REC'D/EXP	
ACCOUNTS	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	
001	GENERAL NET OPERATIONS	-64,148.18	0.00	79,295.53	44,863.00	44,863.00	176.75	%
101	INFRA NET OPERATIONS	-21,824.86	0.00	57,696.12	0.00	0.00	0.00	%
300	GRANT NET OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	%
401	WA NET OPERATIONS	-173,770.03	0.00	-53,937.70	-1.00	-1.00	9999.00	%
402	WW NET OPERATIONS	-18,915.02	0.00	-39,114.70	-1.00	-1.00	9999.00	%
403	CEM NET OPERATIONS	16,215.08	0.00	17,722.76	1.00	1.00	9999.00	%
404	W/S CAP NET OPERATIONS	10,134.44	0.00	30,589.39	0.00	0.00	0.00	%
405	WA CONT. NET OPERATIONS	6,000.02	0.00	27,154.90	0.00	0.00	0.00	%
409	SANIT NET OPERATIONS	-11,889.80	0.00	70,879.77	0.00	0.00	0.00	%
412	WW LOAN RPYMT NET OPERATIONS	21,338.34	0.00	32,177.08	0.00	0.00	0.00	%

1.E. Approval of all duly authorized monthly bills

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All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
001-202-000	ACCOUNTS PAYABLE							
117	ACS SLS EXPERTPAY							
	1-084	06/02/2016	06/02/2016	06/02/2016	240.07	0.00	06/02/2016	CHILD SUPPORT SM
	1-087	06/16/2016	06/16/2016	06/16/2016	240.07	0.00	06/16/2016	CHILD SUPPORT SM
	1-089	06/30/2016	06/30/2016	06/30/2016	240.07	0.00	06/30/2016	CHILD SUPPORT SM
	2-084	06/02/2016	06/02/2016	06/02/2016	72.31	0.00	06/02/2016	CHILD SUPPORT SD
	2-085	06/09/2016	06/09/2016	06/09/2016	72.31	0.00	06/09/2016	CHILD SUPPORT SD
	2-087	06/16/2016	06/16/2016	06/16/2016	72.31	0.00	06/16/2016	CHILD SUPPORT SD
	2-088	06/23/2016	06/23/2016	06/23/2016	72.31	0.00	06/23/2016	CHILD SUPPORT SD
	2-089	06/30/2016	06/30/2016	06/30/2016	72.31	0.00	06/30/2016	CHILD SUPPORT SD
	Vendor Total:				1,081.76	0.00	Total Paid:	1,081.76
136	ALAN JAY AUTOMOTIVE NETWORK							
	44864	06/13/2016	06/13/2016	06/13/2016	350.75	0.00		Phil's truck transmission trou
	Vendor Total:				350.75	0.00	Total Paid:	350.75
177	ANITA MCDANIEL							
	682016	06/13/2016	06/08/2016	06/08/2016	53.90	0.00	06/14/2016	MILEAGE REIMBURSE RWG MEETING
	Vendor Total:				53.90	0.00	Total Paid:	53.90
189	ARMSTRONG MEDICAL INDUSTRIES, INC							
	1720442	06/13/2016	05/26/2016	05/26/2016	210.26	0.00	06/14/2016	AA-1333 - Replacement Chest Pl
	Vendor Total:				210.26	0.00	Total Paid:	210.26
212	AVISTA COMPUTERS & CONSULTING							
	14677	06/06/2016	05/31/2016	05/31/2016	307.50	0.00		NAS for clerk of Public record
	14683	06/10/2016	04/22/2016	04/22/2016	50.00	0.00		PHONE EMAIL SETUP
	14686	06/10/2016	05/27/2016	05/27/2016	104.00	0.00		Set up internet for Comcast an
	14689	06/21/2016	05/09/2016	05/09/2016	32.00	0.00		Certificates on server renewal
	Vendor Total:				493.50	0.00	Total Paid:	493.50
302	BUYEA'S SMALL ENGINE							
	26344	06/10/2016	06/02/2016	06/02/2016	37.97	0.00		TANAKA TRIMMER REPAIR
	26374	06/10/2016	06/06/2016	06/06/2016	289.99	0.00		ECHO HEDGE TRIMMER
	26414	06/16/2016	06/10/2016	06/10/2016	1,497.87	0.00	07/05/2016	ECHO POWER PRUNER x2 / REPLACE
	26449	06/21/2016	06/14/2016	06/14/2016	139.27	0.00		COIL PACK / LABOR / SCAG CHEE
	Vendor Total:				1,965.10	0.00	Total Paid:	1,965.10
316	CARD SERVICE CENTER							
	1751	06/02/2016	05/23/2016	06/17/2016	324.85	0.00		CASTER WHEELS/ TOOLS & SUPPLI

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All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
Vendor Total:					324.85	0.00	Total Paid:	324.85
325	CAUFFIELD & SONS, INC.							
	S214708	06/10/2016	06/07/2016	06/07/2016	74.98	0.00		IRRIGATION PIPE / SUPPLIES / N
	S214725	06/10/2016	06/07/2016	07/30/2016	23.99	0.00		Lighting repair - new balis
	S215024	06/21/2016	06/15/2016	07/30/2016	145.79	0.00		IRRIGATION FITTINGS / NOT TO E
	S215224	06/21/2016	06/20/2016	07/30/2016	149.70	0.00		Light bulbs & supplies
	S215393	06/28/2016	06/23/2016	07/23/2016	241.21	241.21		Irrigation supplies,Pluming su
Vendor Total:					635.67	241.21	Total Paid:	394.46
365	CENTURYLINK							
	311199269-5282016	06/10/2016	05/28/2016	06/20/2016	115.13	0.00		MAY 2016
	311742368-5282016	06/13/2016	05/28/2016	06/20/2016	22.51	0.00		MAY 2016
Vendor Total:					137.64	0.00	Total Paid:	137.64
380	CHIEF							
	143187	06/23/2016	06/13/2016	06/13/2016	46.46	0.00	07/05/2016	3 raincoats, yellow,black bloc
Vendor Total:					46.46	0.00	Total Paid:	46.46
394	CLARKE PEST CONTROL SERVICES, INC							
	77015	06/13/2016	04/27/2016	04/27/2016	750.00	0.00		LAWN CARE PARKS & REC
	77016	06/13/2016	04/27/2016	04/27/2016	1,200.00	0.00		LAKE JUNE BALLFIELDS
Vendor Total:					1,950.00	0.00	Total Paid:	1,950.00
410	COMCAST							
	15515455297014-6716	06/21/2016	06/07/2016	06/25/2016	69.95	0.00		INTERNET
	15515467644-61416	06/24/2016	06/14/2016	07/01/2016	99.64	0.00		JUNE 2016
	15515467644013612016	06/10/2016	06/01/2016	06/17/2016	141.83	0.00		JUNE 2016
Vendor Total:					311.42	0.00	Total Paid:	311.42
426	COPY LIFE, INC.							
	AR16454	06/06/2016	06/01/2016	06/11/2016	50.07	0.00	06/06/2016	MAY 2016
Vendor Total:					50.07	0.00	Total Paid:	50.07
482	DEPARTMENT OF MANAGEMENT SERVICES							
	286362	06/21/2016	06/15/2016	07/16/2016	14.09	0.00		MAY 2016
Vendor Total:					14.09	0.00	Total Paid:	14.09
521	DUKE ENERGY							
	0549504396-5232016	06/01/2016	05/23/2016	06/14/2016	24.01	0.00	06/06/2016	LK MCCOY SO SIGN

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 A/P History Report

All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
	0571772079-5312016	06/10/2016	05/31/2016	06/22/2016	812.01	0.00		LK JUNE BALL PK
	0972459215-612016	06/10/2016	06/01/2016	06/23/2016	198.37	0.00		PHASE2
	2350134504-5312016	06/10/2016	05/31/2016	06/22/2016	172.86	0.00		SOCCER FLD 2, 3 WELL
	3323341245-612016	06/10/2016	06/01/2016	06/23/2016	167.45	0.00		WAREHOUSE
	4922742009-622016	06/10/2016	06/02/2016	06/24/2016	174.60	0.00		WATERS EDGE LIGHTS
	5406008085-5232016	06/01/2016	05/23/2016	06/14/2016	11.89	0.00	06/06/2016	WELL IN FRONT 852
	5483247566-612016	06/10/2016	06/01/2016	06/23/2016	28.83	0.00		108 US HWY 27 N PUMP
	6096874294-612016	06/10/2016	06/01/2016	06/23/2016	136.66	0.00		805 US HWY 27 S PUMP
	7576672035-5312016	06/10/2016	05/31/2016	06/22/2016	328.43	0.00		CONCESSION
	7658242522-612016	06/10/2016	06/01/2016	06/23/2016	103.05	0.00		STEWART PK PUMP
	8475559078-612016	06/10/2016	06/01/2016	06/23/2016	40.61	0.00		WELL C/S PARK AVE
	9437961628-672016	06/13/2016	06/07/2016	06/29/2016	67.77	0.00		ENTRANCE 2 OAK ISLND
	9441273855-5312016	06/10/2016	05/31/2016	06/22/2016	182.07	0.00		TOWNHALL
	9441417866-612016	06/10/2016	06/01/2016	06/23/2016	308.88	0.00		DEVANE PARK
	9442281922-612016	06/10/2016	06/01/2016	06/23/2016	191.44	0.00		MAIN ST S IRRIG & LTS
	9443578013-622016	06/10/2016	06/02/2016	06/24/2016	2,104.55	0.00		STREET LIGHTING
	9444010047-5312016	06/10/2016	05/31/2016	06/22/2016	55.30	0.00		SOCCERFIELD PMP
	9772133391-612016	06/13/2016	06/01/2016	06/23/2016	425.16	0.00		8 N OAK AVE
	Vendor Total:				5,533.94	0.00		Total Paid: 5,533.94
593	FEDEX							
	545115733	06/21/2016	06/21/2016	06/21/2016	23.48	0.00		POSTAGE-STREET
	Vendor Total:				23.48	0.00		Total Paid: 23.48
596	FIELDS EQUIPMENT CO. INC							
	207156	06/16/2016	06/13/2016	06/13/2016	1,078.92	0.00	06/23/2016	DECK REPAIR / JOHN DEERE TRACT
	Vendor Total:				1,078.92	0.00		Total Paid: 1,078.92
599	FIRST BANKCARD							
	1711	06/23/2016	06/09/2016	07/07/2016	78.65	0.00	07/05/2016	UOM - 2pk Gallon Containers -
	1722	06/23/2016	06/09/2016	07/07/2016	32.00	0.00	07/05/2016	GED testing - A. N. Kaelin
	1725	06/23/2016	06/09/2016	07/07/2016	11.07	0.00	07/05/2016	Refreshments for SALT Meeting
	1750	06/23/2016	06/09/2016	07/07/2016	327.99	0.00	07/05/2016	CTAV Concealable Armor Cooling
	1754	06/23/2016	06/09/2016	07/07/2016	45.99	0.00	07/05/2016	Two EN-EL3E Batteries, Charger
	1775	06/23/2016	06/09/2016	07/07/2016	187.49	0.00	07/05/2016	new battery #60
	Vendor Total:				683.19	0.00		Total Paid: 683.19
606	FLORIDA DEPARTMENT OF REVENUE							
	2-015	06/02/2016	06/02/2016	06/07/2016	17,368.51	0.00	06/03/2016	FRS RETIREMENT
	Vendor Total:				17,368.51	0.00		Total Paid: 17,368.51

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 A/P History Report

All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
620	FLORIDA DEPARTMENT OF LAW ENFORCEMENT 1130971	06/13/2016	05/25/2016	05/25/2016	193.75	0.00	06/14/2016	FINGERPRINTS
	Vendor Total:				193.75	0.00	Total Paid:	193.75
631	FLORIDA HOSPITAL HEARTLAND DIVISION 2016CPR029	06/21/2016	06/03/2016	06/03/2016	126.00	0.00		42 - CPR & First Aid Cards for
	Vendor Total:				126.00	0.00	Total Paid:	126.00
683	GENERAL FUND ACCOUNT 5084	06/09/2016	06/09/2016	06/09/2016	450,000.00	0.00		GENERAL FUND
	Vendor Total:				450,000.00	0.00	Total Paid:	450,000.00
716	GREATER LAKE PLACID CHAMBER OF COMMERCE 3452	06/21/2016	06/16/2016	06/16/2016	100.00	0.00		CAR SHOW MAYOR'S CHOICE AWARD
	Vendor Total:				100.00	0.00	Total Paid:	100.00
736	HAMILTON'S UNIFORMS 591822	06/24/2016	06/24/2016	06/24/2016	167.65	0.00	07/05/2016	uniforms, 1-short sleeve shirt
	598702	06/28/2016	06/16/2016	06/16/2016	134.52	134.52		2 uniform trousers
	Vendor Total:				302.17	134.52	Total Paid:	167.65
759	HEARTLAND MANAGEMENT COMPANY 048166	06/16/2016	06/16/2016	06/16/2016	16.75	0.00	06/23/2016	JUNE 2016
	Vendor Total:				16.75	0.00	Total Paid:	16.75
769	HICKS OIL CO., INC. 249118	06/10/2016	05/26/2016	05/26/2016	473.11	0.00		DYED DIESEL FUEL/ 253 GALLONS
	Vendor Total:				473.11	0.00	Total Paid:	473.11
772	HIGHLANDS COUNTY BOCC 1663	06/21/2016	05/02/2016	05/02/2016	3,138.26	0.00	06/23/2016	Patch work for the Green Drago
	IVT2000199	06/13/2016	06/07/2016	07/07/2016	2,129.27	0.00		4755.36
	Vendor Total:				5,267.53	0.00	Total Paid:	5,267.53
773	HIGHLANDS COUNTY BOCC 800008-52016	06/21/2016	06/13/2016	06/13/2016	2,506.00	0.00	06/23/2016	Patch work for the Green Drago
	BRD2000121	06/10/2016	06/08/2016	06/08/2016	8,750.00	0.00		JUL-SEP PLANNER SVCS
	Vendor Total:				11,256.00	0.00	Total Paid:	11,256.00

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
807	HOME & OFFICE ESSENTIALS, INC. 240454	06/13/2016	06/08/2016	06/08/2016	44.33	0.00	06/14/2016	copy paper
	Vendor Total:				44.33	0.00	Total Paid:	44.33
823	INFRASTRUCTURE ACCOUNT TX063016	06/29/2016	06/29/2016	06/29/2016	64,709.19	64,709.19		SURTAX (STATE)
	Vendor Total:				64,709.19	64,709.19	Total Paid:	0.00
841	IRS USATAXPYMT 2-074	06/02/2016	06/02/2016	06/02/2016	7,812.76	0.00	06/02/2016	IRS USATAXPYMT - FICA
	2-075	06/09/2016	06/09/2016	06/09/2016	4,800.36	0.00	06/09/2016	IRS USATAXPYMT - FICA
	2-076	06/16/2016	06/16/2016	06/16/2016	3,020.07	0.00	06/16/2016	IRS USATAXPYMT - FICA
	2-077	06/16/2016	06/16/2016	06/16/2016	7,378.15	0.00	06/16/2016	IRS USATAXPYMT - FICA
	2-078	06/23/2016	06/23/2016	06/23/2016	5,191.41	0.00	06/23/2016	IRS USATAXPYMT - FICA
	2-079	06/30/2016	06/30/2016	06/30/2016	7,790.58	0.00	06/30/2016	IRS USATAXPYMT - FICA
	Vendor Total:				35,993.33	0.00	Total Paid:	35,993.33
914	KING EQUIPMENT COMPANY 15632	06/28/2016	06/23/2016	06/23/2016	1,410.00	1,410.00		6' X 12' TRAILER / NEW
	Vendor Total:				1,410.00	1,410.00	Total Paid:	0.00
979	LEXISNEXIS RISK DATA MANAGEMENT INC 102396520160531	06/13/2016	05/31/2016	05/31/2016	100.00	0.00	06/14/2016	MONTHLY SUBSCRIPTION FEE
	Vendor Total:				100.00	0.00	Total Paid:	100.00
1026	MAULDIN & JENKINS 590481	06/13/2016	05/31/2016	05/31/2016	1,540.00	0.00		ANNUAL AUDIT
	Vendor Total:				1,540.00	0.00	Total Paid:	1,540.00
1046	MID STATE FIRE EQUIPMENT, INC 60980	06/28/2016	06/10/2016	06/10/2016	342.50	342.50		Fire equipment maintenance/ins
	Vendor Total:				342.50	342.50	Total Paid:	0.00
1055	MILLER'S CENTRAL AIR 100014731	06/13/2016	06/09/2016	06/09/2016	4,994.00	0.00	06/14/2016	2.5 ton air conditioning syste
	100014732	06/10/2016	06/09/2016	06/09/2016	2,835.00	0.00		Small concession A/C replaceme
	13230	06/06/2016	05/23/2016	05/23/2016	244.75	0.00	06/06/2016	AC in Chief Ofc & Evidence Roo
	Vendor Total:				8,073.75	0.00	Total Paid:	8,073.75
1068	MOSTYN MULLINS							

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
	531-632016	06/10/2016	06/03/2016	06/03/2016	31.96	0.00		PARKING FEES
	Vendor Total:				31.96	0.00	Total Paid:	31.96
1079	NAPA							
	247041	06/10/2016	06/02/2016	06/02/2016	182.07	0.00		BRUSH TRUCK CAB FILTERS/ OIL &
	247380	06/10/2016	06/07/2016	06/07/2016	445.76	0.00		VEHICLE SUPPLIES/ FLUIDS & FIL
	247815	06/21/2016	06/14/2016	06/14/2016	21.98	0.00		WIPER BLADES / TRUCK 14
	Vendor Total:				649.81	0.00	Total Paid:	649.81
1160	PITNEY BOWES GLOBAL FINANCIAL SERVICES L							
	3100174403	06/01/2016	05/16/2016	06/15/2016	57.20	0.00		LEASE
	3100249090	06/23/2016	06/04/2016	07/04/2016	156.00	0.00	07/05/2016	PD POSTAGE MACHINE
	Vendor Total:				213.20	0.00	Total Paid:	213.20
1162	PITNEY BOWES RESERVE ACCT							
	161979150-62016	06/30/2016	06/30/2016	06/30/2016	250.00	250.00		replenish postage machine
	Vendor Total:				250.00	250.00	Total Paid:	0.00
1180	NEXAIR, LLC							
	04286644	06/16/2016	06/13/2016	06/13/2016	85.42	0.00	06/23/2016	WELDING SAFETY VEST / PLASMA T
	Vendor Total:				85.42	0.00	Total Paid:	85.42
1218	QUICK LUBE CENTER							
	88184	06/24/2016	06/24/2016	06/24/2016	42.20	0.00	07/05/2016	oil change,#50, mileage 45500
	88238	06/28/2016	06/27/2016	06/27/2016	36.70	36.70		oil change #60
	Vendor Total:				78.90	36.70	Total Paid:	42.20
1250	RILES PUMP, INC							
	50244	06/10/2016	06/02/2016	06/02/2016	101.95	0.00		SUBMERSIBLE PUMP 1HP/ CONTROL
	Vendor Total:				101.95	0.00	Total Paid:	101.95
1283	SANITATION ACCOUNT							
	063016	06/29/2016	06/29/2016	06/29/2016	13,089.18	13,089.18		SVC FEES TRANSFER (CTY)
	Vendor Total:				13,089.18	13,089.18	Total Paid:	0.00
1346	SIRCHIE FINGER PRINT LABORATORI							
	0257051IN	06/16/2016	06/06/2016	06/06/2016	311.81	0.00	06/23/2016	ECT3 - Evidence Collection Tub
	Vendor Total:				311.81	0.00	Total Paid:	311.81
1347	SMARSH							

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
	INV00158526	06/13/2016	05/31/2016	05/31/2016	107.00	0.00	06/14/2016	ARCHIVING PLATFORM
	Vendor Total:				107.00	0.00	Total Paid:	107.00
1351	SOMERS IRRIGATION, INC. 106916	06/03/2016	05/24/2016	05/24/2016	119.91	0.00		IRRIGATION SUPPLIES FOR INTERL
	Vendor Total:				119.91	0.00	Total Paid:	119.91
1354	SOUTH CENTRAL FLORIDA EXPRESS, INC. SCFE07160015	06/03/2016	06/01/2016	06/01/2016	3,600.00	0.00	06/06/2016	ANNUAL MAINTENANCE FEE
	Vendor Total:				3,600.00	0.00	Total Paid:	3,600.00
1431	TASER INTERNATIONAL SI1439002	06/03/2016	05/18/2016	05/18/2016	3,236.69	0.00		Axon camera assembly,magnet mo
	Vendor Total:				3,236.69	0.00	Total Paid:	3,236.69
1451	THE HOME TOWN NETWORK, INC. 312345	06/28/2016	06/23/2016	06/23/2016	15.00	15.00		7/13/2016-8/13/2016
	Vendor Total:				15.00	15.00	Total Paid:	0.00
1456	THE NEWS-SUN 3319469	06/01/2016	05/25/2016	05/25/2016	15.34	0.00		ADOPTION RESOLUTION
	Vendor Total:				15.34	0.00	Total Paid:	15.34
1511	TRI-STAR TELECOM 25982	06/03/2016	05/27/2016	05/27/2016	59.20	0.00		SWITCH PHONE SERVICE TO COMCAS
	Vendor Total:				59.20	0.00	Total Paid:	59.20
1519	UNIFIRST CORPORATION 0469378 0470487 0471616	06/10/2016 06/10/2016 06/03/2016	05/18/2016 05/25/2016 06/01/2016	05/18/2016 05/25/2016 06/01/2016	35.29 35.29 72.35	0.00 0.00 0.00		UNIFORMS UNIFORMS UNIFORMS
	Vendor Total:				142.93	0.00	Total Paid:	142.93
1543	VERIZON 9765642117	06/03/2016	05/18/2016	06/13/2016	933.03	0.00		MAY 2016
	Vendor Total:				933.03	0.00	Total Paid:	933.03
1572	WATER SYSTEM 50310416	06/29/2016	06/29/2016	06/29/2016	75.00	75.00		548803V065299 5031-0416
	Vendor Total:				75.00	75.00	Total Paid:	0.00

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
1579	WELLS FARGO FINANCIAL LEASING 5003111349	06/06/2016	05/31/2016	06/27/2016	153.00	0.00	06/06/2016	COPIER
	Vendor Total:				153.00	0.00	Total Paid:	153.00
1606	XEROX CORPORATION 849222221	06/13/2016	06/03/2016	06/03/2016	91.20	0.00		MAY 2016
	Vendor Total:				91.20	0.00	Total Paid:	91.20
1619	HIRIZE CREATIVE 858	06/21/2016	06/15/2016	06/15/2016	50.00	0.00		Sign
	Vendor Total:				50.00	0.00	Total Paid:	50.00
1629	HEARTLAND SPRING WATER INC 048166	06/30/2016	07/06/2016	07/06/2016	16.75	16.75		JUNE 2016
	Vendor Total:				16.75	16.75	Total Paid:	0.00
1654	FASTSIGNS 34850120	06/10/2016	06/02/2016	06/02/2016	282.80	0.00		Public Parking Arrow left and
	34850166	06/10/2016	06/09/2016	06/09/2016	173.02	0.00		Danger Sign . Personnel Only
	Vendor Total:				455.82	0.00	Total Paid:	455.82
1707	HIGHLANDS COUNTY CITRUS ADVISORY COMMITT 1789	06/10/2016	06/10/2016	06/10/2016	100.00	0.00	06/14/2016	Highlands County Citrus Adviso
	Vendor Total:				100.00	0.00	Total Paid:	100.00
001-202-000	ACCOUNTS PAYABLE TOTALS:					80,320.05		
001-202-212	P/R PRM HEALTH/LIFE INS PAYABLE							
1202	PUBLIC RISK MANAGEMENT OF FLORIDA							
	252:29	06/02/2016	06/02/2016	06/02/2016	458.93	458.93		HEALTH I:252:211:05/29/16
	252:30	06/02/2016	06/02/2016	06/02/2016	279.13	279.13		DENTAL:252:220:05/29/16
	252:31	06/02/2016	06/02/2016	06/02/2016	23,952.32	23,952.32		HEALTH I:252:711:05/29/16
	252:32	06/02/2016	06/02/2016	06/02/2016	435.10	435.10		EMPLR LIFE:252:712:05/29/16
	252:33	06/02/2016	06/02/2016	06/02/2016	84.63	84.63		LIFE:252:301:05/29/16
	252:34	06/02/2016	06/02/2016	06/02/2016	33.58	33.58		VISION I:252:230:05/29/16
	252:35	06/02/2016	06/02/2016	06/02/2016	33.31	33.31		SHORT TERM:252:303:05/29/16
	252:36	06/02/2016	06/02/2016	06/02/2016	30.36	30.36		LONG TERM:252:304:05/29/16
	254:24	06/09/2016	06/09/2016	06/09/2016	173.44	173.44		HEALTH I:254:211:06/05/16
	254:25	06/09/2016	06/09/2016	06/09/2016	140.48	140.48		DENTAL:254:220:06/05/16

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
254:26		06/09/2016	06/09/2016	06/09/2016	16.71	16.71		VISION I:254:230:06/05/16
254:27		06/09/2016	06/09/2016	06/09/2016	57.20	57.20		LIFE:254:301:06/05/16
254:28		06/09/2016	06/09/2016	06/09/2016	23.50	23.50		SHORT TERM:254:303:06/05/16
254:29		06/09/2016	06/09/2016	06/09/2016	11.19	11.19		LONG TERM:254:304:06/05/16
254:30		06/09/2016	06/09/2016	06/09/2016	647.36-	647.36-		HEALTH I:254:711:06/05/16
254:31		06/09/2016	06/09/2016	06/09/2016	11.45-	11.45-		EMPLR LIFE:254:712:06/05/16
257:29		06/16/2016	06/16/2016	06/16/2016	458.93	458.93		HEALTH I:257:211:06/12/16
257:30		06/16/2016	06/16/2016	06/16/2016	270.23	270.23		DENTAL:257:220:06/12/16
257:31		06/16/2016	06/16/2016	06/16/2016	30.95	30.95		VISION I:257:230:06/12/16
257:32		06/16/2016	06/16/2016	06/16/2016	84.62	84.62		LIFE:257:301:06/12/16
257:33		06/16/2016	06/16/2016	06/16/2016	33.30	33.30		SHORT TERM:257:303:06/12/16
257:34		06/16/2016	06/16/2016	06/16/2016	30.36	30.36		LONG TERM:257:304:06/12/16
259:23		06/23/2016	06/23/2016	06/23/2016	173.44	173.44		HEALTH I:259:211:06/19/16
259:24		06/23/2016	06/23/2016	06/23/2016	149.08	149.08		DENTAL:259:220:06/19/16
259:25		06/23/2016	06/23/2016	06/23/2016	18.00	18.00		VISION I:259:230:06/19/16
259:26		06/23/2016	06/23/2016	06/23/2016	57.15	57.15		LIFE:259:301:06/19/16
259:27		06/23/2016	06/23/2016	06/23/2016	23.40	23.40		SHORT TERM:259:303:06/19/16
259:28		06/23/2016	06/23/2016	06/23/2016	11.16	11.16		LONG TERM:259:304:06/19/16
259:29		06/23/2016	06/23/2016	06/23/2016	11.45-	11.45-		EMPLR LIFE:259:712:06/19/16
263:29		06/30/2016	06/30/2016	06/30/2016	35.57	35.57		DENTAL:263:220:06/26/16
263:30		06/30/2016	06/30/2016	06/30/2016	2.62	2.62		VISION I:263:230:06/26/16
263:31		06/30/2016	06/30/2016	06/30/2016	8.40	8.40		LIFE:263:301:06/26/16
263:32		06/30/2016	06/30/2016	06/30/2016	1,294.72	1,294.72		HEALTH I:263:711:06/26/16
263:33		06/30/2016	06/30/2016	06/30/2016	57.25	57.25		EMPLR LIFE:263:712:06/26/16
263:34		06/30/2016	06/30/2016	06/30/2016	71.14	71.14		DENTAL:263:713:06/26/16
263:35		06/30/2016	06/30/2016	06/30/2016	9.83	9.83		VISION:263:714:06/26/16
264:6		06/30/2016	06/30/2016	06/30/2016	1.31-	1.31-		VISION I:264:230:06/26/16
Vendor Total:					27,878.46	27,878.46	Total Paid:	0.00

001-202-212 P/R PRM HEALTH/LIFE INS PAYABLE TOTALS:

27,878.46

001-202-213 P/R OTHER PAYROLL PAYABLE

130 AFLAC

252:37		06/02/2016	06/02/2016	06/02/2016	76.13	0.00	06/23/2016	AFLAC PTX:252:240:05/29/16
252:42		06/02/2016	06/02/2016	06/02/2016	11.44	0.00	06/23/2016	AFLAC TX:252:340:05/29/16
254:33		06/09/2016	06/09/2016	06/09/2016	76.13	0.00	06/23/2016	AFLAC PTX:254:240:06/05/16
257:36		06/16/2016	06/16/2016	06/16/2016	76.13	0.00	06/23/2016	AFLAC PTX:257:240:06/12/16
257:38		06/16/2016	06/16/2016	06/16/2016	11.44	0.00	06/23/2016	AFLAC TX:257:340:06/12/16
259:31		06/23/2016	06/23/2016	06/23/2016	76.09	76.09		AFLAC PTX:259:240:06/19/16
Vendor Total:					327.36	76.09	Total Paid:	251.27

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
974	LEGALSHIELD							
	252:41	06/02/2016	06/02/2016	06/02/2016	22.44	0.00	06/06/2016	PRE. LEG:252:302:05/29/16
	257:37	06/16/2016	06/16/2016	06/16/2016	22.44	0.00	06/23/2016	PRE. LEG:257:302:06/12/16
	Vendor Total:				44.88	0.00	Total Paid:	44.88
1088	NATIONWIDE RETIREMENT SOLUTIONS							
	252:38	06/02/2016	06/02/2016	06/02/2016	50.00	0.00	06/06/2016	DEF COMP:252:200:05/29/16
	254:32	06/09/2016	06/09/2016	06/09/2016	50.00	0.00	06/10/2016	DEF COMP:254:200:06/05/16
	257:35	06/16/2016	06/16/2016	06/16/2016	50.00	0.00	06/23/2016	DEF COMP:257:200:06/12/16
	259:30	06/23/2016	06/23/2016	06/23/2016	50.00	0.00	07/05/2016	DEF COMP:259:200:06/19/16
	263:36	06/30/2016	06/30/2016	06/30/2016	50.00	50.00		DEF COMP:263:200:06/26/16
	Vendor Total:				250.00	50.00	Total Paid:	200.00
1529	UNITED WAY OF CENTRAL FLORIDA							
	252:40	06/02/2016	06/02/2016	06/02/2016	15.00	0.00	06/06/2016	UNITED W:252:400:05/29/16
	257:39	06/16/2016	06/16/2016	06/16/2016	15.00	0.00	06/23/2016	UNITED W:257:400:06/12/16
	263:37	06/30/2016	06/30/2016	06/30/2016	15.00	15.00		UNITED W:263:400:06/26/16
	Vendor Total:				45.00	15.00	Total Paid:	30.00
1583	WEST ASSET MANAGEMENT, INC							
	252:39	06/02/2016	06/02/2016	06/02/2016	1.00	0.00	06/06/2016	ST LN II:252:512:05/29/16
	254:34	06/09/2016	06/09/2016	06/09/2016	1.00	0.00	06/10/2016	ST LN II:254:512:06/05/16
	257:40	06/16/2016	06/16/2016	06/16/2016	1.00	0.00	06/23/2016	ST LN II:257:512:06/12/16
	259:32	06/23/2016	06/23/2016	06/23/2016	1.00	0.00	07/05/2016	ST LN II:259:512:06/19/16
	263:38	06/30/2016	06/30/2016	06/30/2016	1.00	1.00		ST LN II:263:512:06/26/16
	Vendor Total:				5.00	1.00	Total Paid:	4.00
1697	U.S. DEPT OF TREASURY DEBT MANAGEMENT SE							
	252:43	06/02/2016	06/02/2016	06/02/2016	435.00	0.00	06/06/2016	USDT:252:515:05/29/16
	257:41	06/16/2016	06/16/2016	06/16/2016	435.00	0.00	06/23/2016	USDT:257:515:06/12/16
	263:39	06/30/2016	06/30/2016	06/30/2016	435.00	435.00		USDT:263:515:06/26/16
	Vendor Total:				1,305.00	435.00	Total Paid:	870.00
001-202-213	P/R OTHER PAYROLL PAYABLE TOTALS:					577.09		
	**** FUND TOTAL ****				666,100.72	108,775.60	Total Paid:	557,325.12
101-202-000	ACCOUNTS PAYABLE							
	575 EXCAVATION POINT, INC.							
	000271661	06/21/2016	06/16/2016	06/16/2016	6,359.00	0.00	06/23/2016	Road repair Edgemon Ally from

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
	000271662	06/21/2016	06/16/2016	06/16/2016	7,906.00	0.00	06/23/2016	Remove concrete parking ,sidew
	000271663	06/21/2016	06/16/2016	06/16/2016	7,574.75	0.00	06/23/2016	Overlay 130' of Hibiscus to Ea
	Vendor Total:				21,839.75	0.00	Total Paid:	21,839.75
823	INFRASTRUCTURE ACCOUNT							
	05202016	06/09/2016	06/09/2016	06/09/2016	48,482.14	0.00		TRANSFER TO HARBOR CB
	Vendor Total:				48,482.14	0.00	Total Paid:	48,482.14
101-202-000	ACCOUNTS PAYABLE TOTALS:					0.00		
	**** FUND TOTAL ****				70,321.89	0.00	Total Paid:	70,321.89
401-202-000	ACCOUNTS PAYABLE							
212	AVISTA COMPUTERS & CONSULTING							
	14676	06/03/2016	05/09/2016	05/09/2016	75.00	0.00		Waste - Change email for new P
	14677	06/06/2016	05/31/2016	05/31/2016	255.00	0.00		NAS for clerk of Public record
	14679	06/10/2016	05/31/2016	05/31/2016	50.00	0.00	06/14/2016	Transfer emails for Sharon
	14686	06/10/2016	05/27/2016	05/27/2016	110.50	0.00		Set up internet for Comcast an
	14689	06/21/2016	05/09/2016	05/09/2016	34.00	0.00		Certificates on server renewal
	Vendor Total:				524.50	0.00	Total Paid:	524.50
316	CARD SERVICE CENTER							
	52016	06/02/2016	05/23/2016	06/17/2016	50.00	0.00		GOOGLE APPS
	Vendor Total:				50.00	0.00	Total Paid:	50.00
365	CENTURYLINK							
	311742368-5282016	06/13/2016	05/28/2016	06/20/2016	64.86	0.00		MAY 2016
	445476926-5232016	06/10/2016	05/23/2016	06/15/2016	67.58	0.00		MAY 2016
	Vendor Total:				132.44	0.00	Total Paid:	132.44
410	COMCAST							
	15515467644-61416	06/24/2016	06/14/2016	07/01/2016	105.87	0.00		JUNE 2016
	15515467644013612016	06/10/2016	06/01/2016	06/17/2016	150.69	0.00		JUNE 2016
	Vendor Total:				256.56	0.00	Total Paid:	256.56
521	DUKE ENERGY							
	2713268218-622016	06/10/2016	06/02/2016	06/24/2016	916.86	0.00		WTP
	3323341245-612016	06/10/2016	06/01/2016	06/23/2016	53.58	0.00		WAREHOUSE
	4639878330-5312016	06/10/2016	05/31/2016	06/22/2016	1,103.46	0.00		WTP2
	8602533440-5312016	06/10/2016	05/31/2016	06/22/2016	377.71	0.00	06/14/2016	WTR TREATMENT
	9441273855-5312016	06/10/2016	05/31/2016	06/22/2016	193.44	0.00		TOWNHALL

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
	9443289995-6202016	06/30/2016	06/20/2016	07/12/2016	14.15	14.15		WATER TOWER
	9443434007-612016	06/10/2016	06/01/2016	06/23/2016	941.57	0.00		WTP1
	Vendor Total:				3,600.77	14.15	Total Paid:	3,586.62
670	FWPCOA 1852	06/30/2016	07/06/2016	07/06/2016	30.00	30.00		FWPCOA Annual Dues Notice - Me
	Vendor Total:				30.00	30.00	Total Paid:	0.00
683	GENERAL FUND ACCOUNT 12-030	06/10/2016	06/10/2016	06/10/2016	1,475.00	0.00		REIMB FOR ADMIN COSTS
	Vendor Total:				1,475.00	0.00	Total Paid:	1,475.00
684	GENERAL FUND 062916	06/29/2016	06/29/2016	06/29/2016	100,991.85	100,991.85		P/R TRANSFER
	Vendor Total:				100,991.85	100,991.85	Total Paid:	0.00
772	HIGHLANDS COUNTY BOCC IVT2000199	06/13/2016	06/07/2016	07/07/2016	1,484.22	0.00		4755.36
	Vendor Total:				1,484.22	0.00	Total Paid:	1,484.22
807	HOME & OFFICE ESSENTIALS, INC. 1850	06/30/2016	06/28/2016	06/28/2016	188.00	188.00		Lorell Managerial Mid-back off
	Vendor Total:				188.00	188.00	Total Paid:	0.00
815	HYDRO CORP 0039314IN	06/21/2016	05/31/2016	05/31/2016	140.00	0.00		CROSS CONNECTION
	Vendor Total:				140.00	0.00	Total Paid:	140.00
999	UTILITY REFUNDS							
	U!00000476	06/06/2016	06/06/2016	06/06/2016	66.49	0.00	06/06/2016	4338/10061: UTILITY REFUND
	U!00000477	06/06/2016	06/06/2016	06/06/2016	32.23	0.00	06/06/2016	5364/00529: UTILITY REFUND
	U!00000478	06/06/2016	06/06/2016	06/06/2016	3.40	0.00	06/06/2016	5918/00891: UTILITY REFUND
	U!00000479	06/06/2016	06/06/2016	06/06/2016	40.10	0.00	06/06/2016	6892/01014: UTILITY REFUND
	U!00000480	06/10/2016	06/10/2016	06/10/2016	6.40	0.00	06/14/2016	790/10790: UTILITY REFUND
	U!00000481	06/10/2016	06/10/2016	06/10/2016	16.81	0.00	06/14/2016	4302/10041: UTILITY REFUND
	U!00000482	06/10/2016	06/10/2016	06/10/2016	85.53	0.00		4564/11262: UTILITY REFUND
	U!00000483	06/14/2016	06/14/2016	06/14/2016	67.73	0.00	06/23/2016	5181/00376: UTILITY REFUND
	U!00000484	06/14/2016	06/14/2016	06/14/2016	46.70	0.00	06/23/2016	6064/01138: UTILITY REFUND
	U!00000485	06/14/2016	06/14/2016	06/14/2016	35.33	0.00	06/23/2016	6381/02717: UTILITY REFUND
	U!00000486	06/14/2016	06/14/2016	06/14/2016	102.52	0.00	06/23/2016	6608/11866: UTILITY REFUND

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
	U!00000487	06/21/2016	06/21/2016	06/21/2016	293.63	0.00	06/23/2016	1955/11955: UTILITY REFUND
	U!00000488	06/21/2016	06/21/2016	06/21/2016	105.41	0.00	06/23/2016	2488/11099: UTILITY REFUND
	U!00000489	06/21/2016	06/21/2016	06/21/2016	102.33	0.00	06/23/2016	7097/10236: UTILITY REFUND
	Vendor Total:				1,004.61	0.00	Total Paid:	1,004.61
1026	MAULDIN & JENKINS							
	590481	06/13/2016	05/31/2016	05/31/2016	2,145.00	0.00		ANNUAL AUDIT
	Vendor Total:				2,145.00	0.00	Total Paid:	2,145.00
1079	NAPA							
	247132	06/10/2016	06/03/2016	06/03/2016	661.94	0.00		7565 Battery for Magnolia Well
	Vendor Total:				661.94	0.00	Total Paid:	661.94
1131	PARAMOUNT CHEMICALS & PLASTICS, INC							
	201634940	06/03/2016	05/17/2016	05/17/2016	285.00	0.00		SERENA WELL
	201634941	06/03/2016	05/17/2016	05/17/2016	164.00	0.00		MAGNOLIA WELL
	201634942	06/03/2016	05/17/2016	05/17/2016	65.00	0.00		HWY PARK
	201635036	06/10/2016	05/31/2016	05/31/2016	319.10	0.00		SERENA WELL
	201635037	06/10/2016	05/31/2016	05/31/2016	235.50	0.00		MAGNOLIA WELL
	201635038	06/10/2016	05/31/2016	05/31/2016	120.00	0.00		HWY PARK
	201635158	06/28/2016	06/14/2016	06/14/2016	293.80	293.80		SERENA WELL
	201635159	06/28/2016	06/14/2016	06/14/2016	160.70	160.70		525
	201635160	06/28/2016	06/14/2016	06/14/2016	92.50	92.50		HWY PARK
	Vendor Total:				1,735.60	547.00	Total Paid:	1,188.60
1135	PATRICIA PELLETIER							
	6132016	06/21/2016	06/21/2016	06/21/2016	12.96	0.00		MILEAGE
	Vendor Total:				12.96	0.00	Total Paid:	12.96
1160	PITNEY BOWES GLOBAL FINANCIAL SERVICES L							
	3100174403	06/01/2016	05/16/2016	06/15/2016	60.78	0.00		LEASE
	Vendor Total:				60.78	0.00	Total Paid:	60.78
1177	POSTMASTER							
	3-030	06/10/2016	06/10/2016	06/10/2016	521.65	0.00		POSTAGE TRANSFER - WA
	Vendor Total:				521.65	0.00	Total Paid:	521.65
1208	PUGH UTILITIES SERVICES							
	4035	06/30/2016	06/23/2016	06/23/2016	600.00	600.00		man power
	Vendor Total:				600.00	600.00	Total Paid:	0.00

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
1218	QUICK LUBE CENTER							
	88014	06/28/2016	06/15/2016	06/15/2016	38.45	38.45		Oil change on Gwen's truck
	88064	06/28/2016	06/17/2016	06/17/2016	38.45	38.45		Truck #33 (DG) Oil Change
	Vendor Total:				76.90	76.90	Total Paid:	0.00
1222	QUILL CORPORATION							
	6134048	06/10/2016	05/25/2016	06/24/2016	424.17	0.00		Office Supplies for Water Plan
	Vendor Total:				424.17	0.00	Total Paid:	424.17
1283	SANITATION ACCOUNT							
	062116	06/21/2016	06/21/2016	06/21/2016	37,558.04	0.00	06/23/2016	SA SERVICE FEES
	SVC0629	06/29/2016	06/29/2016	06/29/2016	19,827.28	19,827.28		SVC FEES TRANSFER
	Vendor Total:				57,385.32	19,827.28	Total Paid:	37,558.04
1303	SEMINOLE TIRE							
	282243	06/03/2016	05/31/2016	05/31/2016	52.70	0.00		Windshield wiper replacement o
	Vendor Total:				52.70	0.00	Total Paid:	52.70
1316	SEWER ACCOUNT.							
	WW062916	06/29/2016	06/29/2016	06/29/2016	29,269.64	29,269.64		WW SVC FEES TRANSFER
	Vendor Total:				29,269.64	29,269.64	Total Paid:	0.00
1317	SEWER							
	06082016	06/08/2016	06/08/2016	06/08/2016	10,000.00	0.00	06/08/2016 06/08/2016	BUSINESS INTERNET
	06142016	06/14/2016	06/14/2016	06/14/2016	50,000.00	0.00	06/14/2016	TRANSFER OF FEES
	06212016	06/21/2016	06/21/2016	06/21/2016	54,020.38	0.00	06/23/2016	WW SERVICE FEES
	Vendor Total:				114,020.38	0.00	Total Paid:	114,020.38
1338	SHORT ENVIRONMENTAL LABORATORIES, INC.							
	161227	06/10/2016	06/06/2016	06/06/2016	64.00	0.00		TOMOKA
	161336	06/21/2016	06/15/2016	06/15/2016	75.00	0.00		TOMOKA
	161349	06/28/2016	06/16/2016	06/16/2016	80.00	80.00		TOLP
	161359	06/28/2016	06/20/2016	06/20/2016	64.00	64.00		HWY PARK
	161463	06/30/2016	06/28/2016	06/28/2016	32.00	32.00		TOLP
	Vendor Total:				315.00	176.00	Total Paid:	139.00
1400	SUNSHINE STATE ONE CALL OF FLORIDA, INC.							
	139229	06/10/2016	05/31/2016	05/31/2016	49.89	0.00	06/14/2016	MONTHLY ASSESSMENT
	Vendor Total:				49.89	0.00	Total Paid:	49.89

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
1432	TAW POWER SYSTEMS, INC 26091684	06/28/2016	06/13/2016	07/13/2016	2,676.52	2,676.52		Service Call to Tomoka Water T
	Vendor Total:				2,676.52	2,676.52	Total Paid:	0.00
1456	THE NEWS-SUN 373905-5312016	06/10/2016	05/31/2016	05/31/2016	1,536.00	0.00		CCR ADD
	Vendor Total:				1,536.00	0.00	Total Paid:	1,536.00
1511	TRI-STAR TELECOM 25982	06/03/2016	05/27/2016	05/27/2016	62.90	0.00		SWITCH PHONE SERVICE TO COMCAS
	Vendor Total:				62.90	0.00	Total Paid:	62.90
1519	UNIFIRST CORPORATION 0469378	06/10/2016	05/18/2016	05/18/2016	19.90	0.00		UNIFORMS
	0470487	06/10/2016	05/25/2016	05/25/2016	77.10	0.00		UNIFORMS
	0471616	06/03/2016	06/01/2016	06/01/2016	19.90	0.00		UNIFORMS
	Vendor Total:				116.90	0.00	Total Paid:	116.90
1543	VERIZON 9765642117	06/03/2016	05/18/2016	06/13/2016	96.30	0.00		MAY 2016
	Vendor Total:				96.30	0.00	Total Paid:	96.30
1562	WATER/SEWER CAPITAL 1-030	06/10/2016	06/10/2016	06/10/2016	7,500.00	0.00		BUDGETED TRANSFER
	Vendor Total:				7,500.00	0.00	Total Paid:	7,500.00
1571	WATER SYSTEM CONTRIBUTION ACCOUNT 3-030	06/10/2016	06/10/2016	06/10/2016	1,666.67	0.00		TRANSFER - CAPITAL RESERVE
	Vendor Total:				1,666.67	0.00	Total Paid:	1,666.67
1572	WATER SYSTEM 4754	06/09/2016	06/09/2016	06/09/2016	250,000.00	0.00		WATER SYSTEMS ACCOUNT
	Vendor Total:				250,000.00	0.00	Total Paid:	250,000.00
1606	XEROX CORPORATION 849222221	06/13/2016	06/03/2016	06/03/2016	101.53	0.00		MAY 2016
	Vendor Total:				101.53	0.00	Total Paid:	101.53
401-202-000	ACCOUNTS PAYABLE TOTALS:					154,397.34		

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
	**** FUND TOTAL ****				580,966.70	154,397.34	Total Paid:	426,569.36
402-202-000	ACCOUNTS PAYABLE							
152	ALPHA GENERAL SERVICES, INC.							
	27283	06/21/2016	06/13/2016	07/13/2016	1,968.60	0.00		Zoeller E7010 Grinder Pumps 2H
	27307	06/28/2016	06/21/2016	07/21/2016	3,484.14	3,484.14		Zoeller F7112 7.5 HP 230V 3 ph
	Vendor Total:				5,452.74	3,484.14	Total Paid:	1,968.60
212	AVISTA COMPUTERS & CONSULTING							
	14677	06/06/2016	05/31/2016	05/31/2016	172.50	0.00		NAS for clerk of Public record
	14686	06/10/2016	05/27/2016	05/27/2016	74.75	0.00		Set up internet for Comcast an
	14689	06/21/2016	05/09/2016	05/09/2016	23.00	0.00		Certificates on server renewal
	Vendor Total:				270.25	0.00	Total Paid:	270.25
316	CARD SERVICE CENTER							
	1720	06/02/2016	05/23/2016	06/17/2016	150.91	0.00	06/06/2016	5 mil nitrile gloves. Screwdr
	Vendor Total:				150.91	0.00	Total Paid:	150.91
325	CAUFFIELD & SONS, INC.							
	S215378	06/30/2016	06/23/2016	06/23/2016	22.85	22.85		Item: 4756911541 - FSG2J24BP
	Vendor Total:				22.85	22.85	Total Paid:	0.00
365	CENTURYLINK							
	311742368-5282016	06/13/2016	05/28/2016	06/20/2016	29.12	0.00		MAY 2016
	445476926-5232016	06/10/2016	05/23/2016	06/15/2016	22.53	0.00		MAY 2016
	Vendor Total:				51.65	0.00	Total Paid:	51.65
410	COMCAST							
	15515467644-61416	06/24/2016	06/14/2016	07/01/2016	71.62	0.00		JUNE 2016
	15515467644013612016	06/10/2016	06/01/2016	06/17/2016	101.94	0.00		JUNE 2016
	Vendor Total:				173.56	0.00	Total Paid:	173.56
521	DUKE ENERGY							
	0325992032-6202016	06/30/2016	06/20/2016	07/12/2016	122.72	122.72		WWTP
	1078428388-5232016	06/03/2016	05/23/2016	06/14/2016	71.52	0.00		LS12
	1078428388-6222016	06/30/2016	06/22/2016	07/14/2016	84.26	84.26		LS12
	1522850274-6202016	06/30/2016	06/20/2016	07/12/2016	19.00	19.00		LS17
	1671590141-622016	06/10/2016	06/02/2016	06/24/2016	15.33	0.00		LS10
	2508845450-612016	06/10/2016	06/01/2016	06/23/2016	26.95	0.00		LS11
	3076815152-5232016	06/03/2016	05/23/2016	06/14/2016	13.22	0.00		LS19

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	3076815152-6222016	06/30/2016	06/22/2016	07/14/2016	13.02	13.02		LS19
	3464582520-5232016	06/03/2016	05/23/2016	06/14/2016	16.40	0.00		LS15
	3464582520-6222016	06/30/2016	06/22/2016	07/14/2016	17.02	17.02		LS15
	3700259126-662016	06/21/2016	06/06/2016	06/29/2016	58.88	0.00	06/23/2016	LS4
	3894881105-612016	06/10/2016	06/01/2016	06/23/2016	23.07	0.00		LS16
	4153999185-5312016	06/10/2016	05/31/2016	06/22/2016	328.17	0.00		GENERATOR
	4255159118-612016	06/10/2016	06/01/2016	06/23/2016	1,566.87	0.00		WWTP
	5626567007-612016	06/10/2016	06/01/2016	06/23/2016	46.77	0.00		LS14
	5849791158-612016	06/10/2016	06/01/2016	06/23/2016	39.97	0.00		LS7
	5869935361-612016	06/10/2016	06/01/2016	06/23/2016	46.45	0.00		LS8
	6469343599-612016	06/10/2016	06/01/2016	06/23/2016	26.25	0.00		LS13
	6759116559-662016	06/21/2016	06/06/2016	06/28/2016	114.10	0.00	06/23/2016	LS18
	6809702025-662016	06/21/2016	06/06/2016	06/29/2016	154.80	0.00	06/23/2016	LS20
	6859911538-622016	06/10/2016	06/02/2016	06/24/2016	709.49	0.00		SEWAGE RSWD
	7687617097-5232016	06/03/2016	05/23/2016	06/14/2016	19.11	0.00		LS5
	7687617097-6222016	06/30/2016	06/22/2016	07/14/2016	19.87	19.87		LS5
	8052644405-612016	06/10/2016	06/01/2016	06/23/2016	104.37	0.00		LS2
	8860411185-612016	06/10/2016	06/01/2016	06/23/2016	39.06	0.00		LS9
	9420414534-612016	06/10/2016	06/01/2016	06/23/2016	21.07	0.00		LS6
	9440409799-6202016	06/30/2016	06/20/2016	07/12/2016	64.27	64.27		LS1
	9440841822-5312016	06/10/2016	05/31/2016	06/22/2016	39.64	0.00		LS3
	9441273855-5312016	06/10/2016	05/31/2016	06/22/2016	130.86	0.00		TOWNHALL
	Vendor Total:				3,952.51	340.16	Total Paid:	3,612.35
683	GENERAL FUND ACCOUNT							
	2-030	06/10/2016	06/10/2016	06/10/2016	768.34	0.00		WW ADMINISTRATIVE COST
	Vendor Total:				768.34	0.00	Total Paid:	768.34
684	GENERAL FUND							
	0629162	06/29/2016	06/29/2016	06/29/2016	45,496.95	45,496.95		P/R TRANSFER
	Vendor Total:				45,496.95	45,496.95	Total Paid:	0.00
772	HIGHLANDS COUNTY BOCC							
	IVT2000199	06/13/2016	06/07/2016	07/07/2016	174.76	0.00		4755.36
	Vendor Total:				174.76	0.00	Total Paid:	174.76
823	INFRASTRUCTURE ACCOUNT							
	7-030	06/10/2016	06/10/2016	06/10/2016	1,507.33	0.00		ELECTRICAL PROJECT
	Vendor Total:				1,507.33	0.00	Total Paid:	1,507.33

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Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
984	LOAN REPAYMENT ACCOUNT							
	1-030	06/10/2016	06/10/2016	06/10/2016	5,113.42	0.00		DEPT. OF ENVIRON. LOAN-II TRA
	2-030	06/10/2016	06/10/2016	06/10/2016	5,555.75	0.00		DEPT. OF ENVIRON. LOAN-I TRANS
	Vendor Total:				10,669.17	0.00	Total Paid:	10,669.17
999	UTILITY REFUNDS							
	U!00000482	06/10/2016	06/10/2016	06/10/2016	80.33	0.00		4564/11262: UTILITY REFUND
	Vendor Total:				80.33	0.00	Total Paid:	80.33
1026	MAULDIN & JENKINS							
	590481	06/13/2016	05/31/2016	05/31/2016	880.00	0.00		ANNUAL AUDIT
	Vendor Total:				880.00	0.00	Total Paid:	880.00
1131	PARAMOUNT CHEMICALS & PLASTICS, INC							
	201634937	06/10/2016	05/17/2016	05/17/2016	81.50	0.00		TOMOKA
	201634939	06/03/2016	05/17/2016	05/17/2016	175.00	0.00		WWP1
	201635033	06/10/2016	05/31/2016	05/31/2016	81.50	0.00		TOMOKA
	201635034	06/10/2016	05/31/2016	05/31/2016	65.00	0.00		WWP2
	201635035	06/10/2016	05/31/2016	05/31/2016	136.50	0.00		WWP 1
	201635155	06/28/2016	06/14/2016	06/14/2016	103.50	103.50		TOMOKA
	201635156	06/28/2016	06/14/2016	06/14/2016	65.00	65.00		WWP2
	201635157	06/28/2016	06/14/2016	06/14/2016	120.00	120.00		WWP1
	Vendor Total:				828.00	288.50	Total Paid:	539.50
1160	PITNEY BOWES GLOBAL FINANCIAL SERVICES L							
	3100174403	06/01/2016	05/16/2016	06/15/2016	41.12	0.00		LEASE
	Vendor Total:				41.12	0.00	Total Paid:	41.12
1177	POSTMASTER							
	10-030	06/10/2016	06/10/2016	06/10/2016	208.95	0.00		POSTAGE - BULK MAILING WW
	Vendor Total:				208.95	0.00	Total Paid:	208.95
1208	PUGH UTILITIES SERVICES							
	2395	06/03/2016	05/24/2016	05/24/2016	7,560.00	0.00		50400 GAL
	2916	06/03/2016	05/23/2016	05/23/2016	630.00	0.00		4200 GAL
	2922	06/03/2016	05/23/2016	05/23/2016	1,260.00	0.00		8400 GAL
	2924	06/03/2016	05/23/2016	05/23/2016	700.00	0.00		MAN PWR
	2926	06/03/2016	05/23/2016	05/23/2016	630.00	0.00		4200 GAL
	4035	06/30/2016	06/23/2016	06/23/2016	800.00	800.00		man power
	4076	06/30/2016	06/23/2016	06/23/2016	1,260.00	1,260.00		8400 gal sludge

TOWN OF LAKE PLACID
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All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
4077		06/30/2016	06/23/2016	06/23/2016	3,780.00	3,780.00		25200 gals
	Vendor Total:				16,620.00	5,840.00	Total Paid:	10,780.00
1222	QUILL CORPORATION							
	6730618	06/28/2016	06/17/2016	07/17/2016	96.96	96.96		901-2013000 MMF Industries Slo
	Vendor Total:				96.96	96.96	Total Paid:	0.00
1317	SEWER							
	5092	06/09/2016	06/09/2016	06/09/2016	30,900.00	0.00		WASTEWATER ACCOUNT
	Vendor Total:				30,900.00	0.00	Total Paid:	30,900.00
1338	SHORT ENVIRONMENTAL LABORATORIES, INC.							
	161206	06/03/2016	06/01/2016	06/01/2016	120.00	0.00		PLANT1
	161210	06/03/2016	06/01/2016	06/01/2016	780.00	0.00		TOWN
	161241	06/10/2016	06/06/2016	06/06/2016	90.00	0.00		PLANT1
	161258	06/10/2016	06/07/2016	06/07/2016	125.00	0.00		PLANT 1
	161259	06/10/2016	06/07/2016	06/07/2016	125.00	0.00		PLANT2
	161260	06/10/2016	06/07/2016	06/07/2016	125.00	0.00		TOMOKA
	161427	06/30/2016	06/27/2016	06/27/2016	125.00	125.00		PLANT 2
	161428	06/30/2016	06/27/2016	06/27/2016	125.00	125.00		PLANT 1
	161429	06/30/2016	06/27/2016	06/27/2016	90.00	90.00		PLANT 1
	161441	06/30/2016	06/28/2016	06/28/2016	125.00	125.00		TOMOKA
	161447	06/30/2016	06/28/2016	06/28/2016	120.00	120.00		PLANT 1
	Vendor Total:				1,950.00	585.00	Total Paid:	1,365.00
1351	SOMERS IRRIGATION, INC.							
	107208	06/28/2016	06/15/2016	07/10/2016	1,000.52	1,000.52		406-060 6" 90 Ell Slip
	Vendor Total:				1,000.52	1,000.52	Total Paid:	0.00
1432	TAW POWER SYSTEMS, INC							
	26092293	06/30/2016	06/22/2016	07/22/2016	764.40	764.40		Non taxable service fee - Perf
	Vendor Total:				764.40	764.40	Total Paid:	0.00
1511	TRI-STAR TELECOM							
	25982	06/03/2016	05/27/2016	05/27/2016	42.55	0.00		SWITCH PHONE SERVICE TO COMCAS
	Vendor Total:				42.55	0.00	Total Paid:	42.55
1513	TWC SERVICES							
	56275411	06/21/2016	06/06/2016	06/06/2016	3,236.49	0.00		Ice Machine for Utility Dept
	Vendor Total:				3,236.49	0.00	Total Paid:	3,236.49

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All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
1519	UNIFIRST CORPORATION							
	0469378	06/10/2016	05/18/2016	05/18/2016	13.47	0.00		UNIFORMS
	0470487	06/10/2016	05/25/2016	05/25/2016	27.77	0.00		UNIFORMS
	0471616	06/03/2016	06/01/2016	06/01/2016	13.48	0.00		UNIFORMS
	Vendor Total:				54.72	0.00	Total Paid:	54.72
1543	VERIZON							
	9765642117	06/03/2016	05/18/2016	06/13/2016	41.05	0.00		MAY 2016
	Vendor Total:				41.05	0.00	Total Paid:	41.05
1562	WATER/SEWER CAPITAL							
	4-030	06/10/2016	06/10/2016	06/10/2016	4,231.92	0.00		TOMOKA LOAN FOR BANK OF AMERIC
	Vendor Total:				4,231.92	0.00	Total Paid:	4,231.92
1571	WATER SYSTEM CONTRIBUTION ACCOUNT							
	2-030	06/10/2016	06/10/2016	06/10/2016	1,333.34	0.00		BUDGET TRANSFER
	Vendor Total:				1,333.34	0.00	Total Paid:	1,333.34
1572	WATER SYSTEM							
	1-030	06/10/2016	06/10/2016	06/10/2016	1,593.84	0.00		DUE TO WATER - NOT TO EXCEED \$
	Vendor Total:				1,593.84	0.00	Total Paid:	1,593.84
1606	XEROX CORPORATION							
	849222221	06/13/2016	06/03/2016	06/03/2016	61.64	0.00		MAY 2016
	Vendor Total:				61.64	0.00	Total Paid:	61.64
402-202-000	ACCOUNTS PAYABLE TOTALS:					57,919.48		
	**** FUND TOTAL ****				132,656.85	57,919.48	Total Paid:	74,737.37
403-202-000	ACCOUNTS PAYABLE							
	212 AVISTA COMPUTERS & CONSULTING							
	14686	06/10/2016	05/27/2016	05/27/2016	6.50	0.00		Set up internet for Comcast an
	14689	06/21/2016	05/09/2016	05/09/2016	2.00	0.00		Certificates on server renewal
	Vendor Total:				8.50	0.00	Total Paid:	8.50
338	CEMETERY ACCOUNT							
	5106	06/10/2016	06/10/2016	06/10/2016	14,500.00	0.00	06/21/2016	CEMETERY ACCOUNT
	Vendor Total:				14,500.00	0.00	Total Paid:	14,500.00

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All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
365	CENTURYLINK							
	311742368-5282016	06/13/2016	05/28/2016	06/20/2016	3.97	0.00		MAY 2016
	Vendor Total:				3.97	0.00	Total Paid:	3.97
410	COMCAST							
	15515467644-61416	06/24/2016	06/14/2016	07/01/2016	6.23	0.00		JUNE 2016
	15515467644013612016	06/10/2016	06/01/2016	06/17/2016	8.85	0.00		JUNE 2016
	Vendor Total:				15.08	0.00	Total Paid:	15.08
521	DUKE ENERGY							
	9441273855-5312016	06/10/2016	05/31/2016	06/22/2016	11.38	0.00		TOWNHALL
	9443722020-622016	06/10/2016	06/02/2016	06/24/2016	230.87	0.00		CEMETERY PUMP
	Vendor Total:				242.25	0.00	Total Paid:	242.25
683	GENERAL FUND ACCOUNT							
	3-025	06/10/2016	06/10/2016	06/10/2016	88.34	0.00		ADMINISTRATIVE COST - TRANSFER
	Vendor Total:				88.34	0.00	Total Paid:	88.34
684	GENERAL FUND							
	0629163	06/29/2016	06/29/2016	06/29/2016	3,687.05	3,687.05		P/R TRANSFER
	Vendor Total:				3,687.05	3,687.05	Total Paid:	0.00
1026	MAULDIN & JENKINS							
	590481	06/13/2016	05/31/2016	05/31/2016	220.00	0.00		ANNUAL AUDIT
	Vendor Total:				220.00	0.00	Total Paid:	220.00
1160	PITNEY BOWES GLOBAL FINANCIAL SERVICES L							
	3100174403	06/01/2016	05/16/2016	06/15/2016	3.58	0.00		LEASE
	Vendor Total:				3.58	0.00	Total Paid:	3.58
1511	TRI-STAR TELECOM							
	25982	06/03/2016	05/27/2016	05/27/2016	3.70	0.00		SWITCH PHONE SERVICE TO COMCAS
	Vendor Total:				3.70	0.00	Total Paid:	3.70
1519	UNIFIRST CORPORATION							
	0469378	06/10/2016	05/18/2016	05/18/2016	2.05	0.00		UNIFORMS
	0470487	06/10/2016	05/25/2016	05/25/2016	2.05	0.00		UNIFORMS
	0471616	06/03/2016	06/01/2016	06/01/2016	2.05	0.00		UNIFORMS
	Vendor Total:				6.15	0.00	Total Paid:	6.15

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All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
1543	VERIZON							
	9765642117	06/03/2016	05/18/2016	06/13/2016	14.14	0.00		MAY 2016
	Vendor Total:				14.14	0.00	Total Paid:	14.14
1606	XEROX CORPORATION							
	849222221	06/13/2016	06/03/2016	06/03/2016	5.43	0.00		MAY 2016
	Vendor Total:				5.43	0.00	Total Paid:	5.43
403-202-000	ACCOUNTS PAYABLE TOTALS:					3,687.05		
	**** FUND TOTAL ****				18,798.19	3,687.05	Total Paid:	15,111.14
404-202-000	ACCOUNTS PAYABLE							
	754 HD SUPPLY WATERWORKS, LTD							
	F618139	06/21/2016	06/07/2016	06/07/2016	10.88	0.00		New Meter Sets at CR 172 x 1
	Vendor Total:				10.88	0.00	Total Paid:	10.88
1403	SUNSTATE METER & SUPPLY, INC.							
	48594	06/21/2016	06/07/2016	07/07/2016	1,334.56	0.00		ED2B31R8G1 - 5/8x3/4 T10 D/R G
	48715	06/28/2016	06/15/2016	07/15/2016	2,324.25	2,324.25		EC3CR7G8S1573 - 4" TRU/FLO PRO
	Vendor Total:				3,658.81	2,324.25	Total Paid:	1,334.56
1515	TWO BORING KIN, INC.							
	548	06/28/2016	06/10/2016	06/10/2016	1,200.00	1,200.00		150' Directional Bore for 933
	Vendor Total:				1,200.00	1,200.00	Total Paid:	0.00
1562	WATER/SEWER CAPITAL							
	0741	06/09/2016	06/09/2016	06/09/2016	21,736.82	0.00		06/10/2016 WATER/SEWER CAPITAL IMP
	Vendor Total:				21,736.82	0.00	Total Paid:	21,736.82
404-202-000	ACCOUNTS PAYABLE TOTALS:					3,524.25		
	**** FUND TOTAL ****				26,606.51	3,524.25	Total Paid:	23,082.26
409-202-000	ACCOUNTS PAYABLE							
	212 AVISTA COMPUTERS & CONSULTING							
	14677	06/06/2016	05/31/2016	05/31/2016	15.00	0.00		NAS for clerk of Public record
	14686	06/10/2016	05/27/2016	05/27/2016	29.25	0.00		Set up internet for Comcast an
	14689	06/21/2016	05/09/2016	05/09/2016	9.00	0.00		Certificates on server renewal
	Vendor Total:				53.25	0.00	Total Paid:	53.25
365	CENTURYLINK							

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All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
	311199269-5282016	06/10/2016	05/28/2016	06/20/2016	57.56	0.00		MAY 2016
	311742368-5282016	06/13/2016	05/28/2016	06/20/2016	11.91	0.00		MAY 2016
	Vendor Total:				69.47	0.00	Total Paid:	69.47
410	COMCAST							
	15515467644-61416	06/24/2016	06/14/2016	07/01/2016	28.03	0.00		JUNE 2016
	15515467644013612016	06/10/2016	06/01/2016	06/17/2016	39.89	0.00		JUNE 2016
	Vendor Total:				67.92	0.00	Total Paid:	67.92
521	DUKE ENERGY							
	3323341245-612016	06/10/2016	06/01/2016	06/23/2016	113.87	0.00		WAREHOUSE
	9441273855-5312016	06/10/2016	05/31/2016	06/22/2016	51.20	0.00		TOWNHALL
	Vendor Total:				165.07	0.00	Total Paid:	165.07
575	EXCAVATION POINT, INC.							
	00026832	06/01/2016	05/25/2016	05/25/2016	60.00	0.00		DEBRIS
	00026856	06/01/2016	05/26/2016	05/26/2016	60.00	0.00		DEBRIS
	00026877	06/01/2016	05/27/2016	05/27/2016	60.00	0.00		DEBRIS
	00026912	06/10/2016	06/01/2016	06/01/2016	60.00	0.00		DEBRIS
	00026944	06/10/2016	06/02/2016	06/02/2016	60.00	0.00		DEBRIS
	00026973	06/10/2016	06/03/2016	06/03/2016	120.00	0.00		DEBROS
	00027060	06/13/2016	06/09/2016	06/09/2016	120.00	0.00	06/14/2016	DEBRIS
	00027111	06/21/2016	06/14/2016	06/14/2016	60.00	0.00		DEBRIS
	00027154	06/21/2016	06/16/2016	06/16/2016	120.00	0.00		DEBRIS
	27227	06/28/2016	06/21/2016	06/21/2016	60.00	60.00		DEBRIS
	Vendor Total:				780.00	60.00	Total Paid:	720.00
683	GENERAL FUND ACCOUNT							
	409-033	06/10/2016	06/10/2016	06/10/2016	3,402.25	0.00	06/10/2016	REPYMT FOR 2015 GARBAGE TK
	5-025	06/10/2016	06/10/2016	06/10/2016	335.25	0.00		ADMINISTRATIVE COST - TRANSFER
	Vendor Total:				3,737.50	0.00	Total Paid:	3,737.50
684	GENERAL FUND							
	0629169	06/29/2016	06/29/2016	06/29/2016	37,578.46	37,578.46		P/R TRANSFER
	Vendor Total:				37,578.46	37,578.46	Total Paid:	0.00
770	HIGHLAND COUNTY BOCC							
	90001562016	06/10/2016	06/06/2016	06/06/2016	13,347.45	0.00		LANDFILL
	Vendor Total:				13,347.45	0.00	Total Paid:	13,347.45

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All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
772	HIGHLANDS COUNTY BOCC							
	IVT2000199	06/13/2016	06/07/2016	07/07/2016	967.11	0.00		4755.36
	Vendor Total:				967.11	0.00	Total Paid:	967.11
999	UTILITY REFUNDS							
	00000283	06/10/2016	06/10/2016	06/10/2016	25.00-	0.00	06/10/2016 U!	00000283 void
	000002832	06/10/2016	06/10/2016	06/10/2016	25.00	0.00	06/10/2016 1620	U!00000283 REISSUED
	Vendor Total:				0.00	0.00	Total Paid:	0.00
1026	MAULDIN & JENKINS							
	590481	06/13/2016	05/31/2016	05/31/2016	715.00	0.00		ANNUAL AUDIT
	Vendor Total:				715.00	0.00	Total Paid:	715.00
1160	PITNEY BOWES GLOBAL FINANCIAL SERVICES L							
	3100174403	06/01/2016	05/16/2016	06/15/2016	16.09	0.00		LEASE
	Vendor Total:				16.09	0.00	Total Paid:	16.09
1177	POSTMASTER							
	4-026	06/10/2016	06/10/2016	06/10/2016	74.40	0.00		POSTAGE - BULK MAILING
	Vendor Total:				74.40	0.00	Total Paid:	74.40
1180	NEXAIR, LLC							
	04259054	06/03/2016	05/31/2016	05/31/2016	13.22	0.00		RENTAL
	Vendor Total:				13.22	0.00	Total Paid:	13.22
1283	SANITATION ACCOUNT							
	04201	06/09/2016	06/09/2016	06/09/2016	118,632.50	0.00		SANITATION ACCOUNT
	4201	06/08/2016	06/09/2016	06/09/2016	118,632.50	0.00		SANITATION ACCOUNT
	Vendor Total:				237,265.00	0.00	Total Paid:	237,265.00
1511	TRI-STAR TELECOM							
	25982	06/03/2016	05/27/2016	05/27/2016	16.65	0.00		SWITCH PHONE SERVICE TO COMCAS
	Vendor Total:				16.65	0.00	Total Paid:	16.65
1519	UNIFIRST CORPORATION							
	0469378	06/10/2016	05/18/2016	05/18/2016	17.33	0.00		UNIFORMS
	0470487	06/10/2016	05/25/2016	05/25/2016	17.33	0.00		UNIFORMS
	0471616	06/03/2016	06/01/2016	06/01/2016	54.40	0.00		UNIFORMS
	Vendor Total:				89.06	0.00	Total Paid:	89.06

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All Invoices From: 06/01/2016 To: 06/30/2016

Vendor	Vendor Name/ Invoice	Batch Date	Invoice Date	Due Date	Invoice Amount	Open Amount	Last Paid	Description
1543	VERIZON							
	9765642117	06/03/2016	05/18/2016	06/13/2016	48.68	0.00		MAY 2016
	Vendor Total:				48.68	0.00	Total Paid:	48.68
1606	XEROX CORPORATION							
	849222221	06/13/2016	06/03/2016	06/03/2016	24.29	0.00		MAY 2016
	Vendor Total:				24.29	0.00	Total Paid:	24.29
1705	STEELE TRUCK CENTER, INC							
	77397	06/03/2016	06/03/2016	06/03/2016	6,868.90	0.00		06/06/2016 GARBAGE TRUCK #1 REPAIR / NOT
	Vendor Total:				6,868.90	0.00	Total Paid:	6,868.90
409-202-000	ACCOUNTS PAYABLE TOTALS:					37,638.46		
	**** FUND TOTAL ****				301,897.52	37,638.46	Total Paid:	264,259.06
	**** GRAND TOTAL ****				1,797,348.38	365,942.18	Total Paid:	1,431,406.20

TOWN OF LAKE PLACID
AGENDA ITEM INTRODUCTION

MEETING DATE: July 11, 2016

MEETING TYPE: Town Council Regular Meeting

AGENDA ITEM # AND TITLE:

1.G. Appoint Phil Williams and Recreation Commission Chairman Todd Moore with Alternate own Clerk Eva Cooper Hapeman as RPAC voting members for Town of Lake Placid

PLACED ON AGENDA BY:

Town Administrator

STATEMENT OF ISSUE:

Personnel changes have resulted in previous RPAC appointees being in positions unrelated to RPAC needs. Request approval of appointment of named persons to voting RPAC members.

RECOMMENDED ACTION:

Consent agenda motion to approve Phil Williams and Recreation Commission Chairman Todd Moore with Alternate Town Clerk Eva Cooper Hapeman as RPAC voting members for Town of Lake Placid

FISCAL IMPACT:

ATTACHED ITEMS:

1.H. Softball Tournament Cost Tracking

July 11, 2016

Recreation Commission
Regular Meeting July 6, 2016

Dear Town Council:

Town Council had asked that the cost of the Softball Tournament in June be tracked. This cost sheet is intended to publish information on that directive.

A handwritten signature in blue ink that reads "Phil Williams". The signature is written in a cursive style with a large initial "P".

Sincerely Phil Williams
Town Administrator

Recreation Tournament June 16 to June 20, 2016

Sanitation Services	
1. 60 gallon trash liners \$35.99 each x 3 = \$107.97	\$107.97
2. Soft soap hand soap \$17.99 each x 1 = \$17.99	\$17.99
3. Jumbo roll bath tissue \$39.99 each x 2 = \$79.98	\$79.98
4. Lysol disinfectant spray \$7.99 each x 2 = \$15.98	\$15.98
5. Fabuloso AP cleaner \$13.74 each x 1 = \$13.74	\$13.74
Septic Tank Pumpout x 2	\$490.00
	<u>\$725.66</u>

Equipment fuel costs (Not calculated)

Electricity (Not calculated)

Hours labor Rec supervisor 20 hrs (benefits not calculated)

\$316.60

Police Services	
David Rhoden 4 hours @ \$15.25 per hour = \$61.00	\$61.00
Brad Green 4 hours @ \$15.20 Per hour = \$60.80	\$60.80
Stuart Troutman 5 hours @ \$17.56 per hour = \$87.80	\$87.80
Mostyn Mullins 4 hours @ \$17.69 per hour = \$70.76	\$70.76
	<u>\$280.36</u>

Total costs to town

\$1,322.62

Prepared by Town Administrator

5-Jul-16

**RESOLUTION OF THE LAKE PLACID TOWN COUNCIL
HONORING MICHAEL L. EISENHART**

The Lake Placid Town Council was duly assembled in regular session on the 11th day of July 2016. A quorum was present. Mayor John M. Holbrook presided. While conducting the Town’s regular business, Mayor Holbrook asked the Counsel to take pause to honor the occasion of Michael L. Eisenhart’s retirement and to reflect upon the improvement and beautification of the Town of Lake Placid and the Greater Lake Placid area made, supported, and coordinated under his watch.

WHEREAS, Councilman Ray Royce opined that Michael L. Eisenhart’s leadership helped to create, operate and legally maintain “KEEP LAKE PLACID BEAUTIFUL, INC.” as an entity to raise money for the support of the Town’s beautification effort—all under the umbrella of the Greater Lake Placid Chamber of Commerce; and

WHEREAS, Mayor John Holbrook noted that while Michael L. Eisenhart was a part-time employee of Keep Lake Placid Beautiful, Inc., he contributed without pay many, many hours of his time to the citizens of the Town of Lake Placid by maintaining and coordinating maintenance of the Town’s landscaping; and

WHEREAS, Councilwoman Clerk Arlene Tuck, former clerk of the Town, noted that Michael L. Eisenhart worked for decades to help obtain and implement grants to landscape and beautify the Town of Lake Placid; and

WHEREAS, Councilman Donald Boyd noted that the landscaping and beautification of the Town over time had helped make Lake Placid an inviting place to live and work.

NOW THEREFORE BE IT RESOLVED, that Michael Eisenhart’s contribution, work, effort, thought, and dedication toward the beautification of the Town of Lake Placid over the past 20 years has in truth in fact made the Town a more attractive place to live, work and play. Michael Eisenhart left a landscaping legacy in the Town of Lake Placid which will truly make the Town more beautiful as trees and landscaping grow over time. Accordingly, Michael Eisenhart is bestowed the Honorary Title of Town Arborist for the Town of Lake Placid, as long as he shall live.

RESOLVED this 11th day of July 2016.

TOWN OF LAKE PLACID, a Florida
municipal corporation

By: _____
John M. Holbrook, Mayor

(SEAL)

Attest: _____
Eva Cooper Hapeman, Town Clerk

TOWN OF LAKE PLACID
AGENDA ITEM INTRODUCTION

MEETING DATE: July 11, 2016

MEETING TYPE: Regular Town Council Meeting

AGENDA ITEM # AND TITLE:

3.A. Chamber of Commerce request support of Town Council for HCBCCC request to reallocate Tourist Development Commission funds to Lake Placid

PLACED ON AGENDA BY:

Bill Brantley

STATEMENT OF ISSUE:

Representing Chamber of Commerce views on Tourist Development Commission use of funds.

<http://www.visithighlandscounty.com/>



CLICK VIDEO FOR LINK TO VIDEO ON TDC WEB
Make sure you have an internet connection

RECOMMENDED ACTION:

As decided

FISCAL IMPACT:

ATTACHED ITEMS:

Law regarding TDC
TDC budget

125.0104 Tourist development tax; procedure for levying; authorized uses; referendum; enforcement.—

(1) **SHORT TITLE.**—This section shall be known and may be cited as the “**Local Option Tourist Development Act.**”

(2) **APPLICATION; DEFINITIONS.**—

(a) **Application.**—The provisions contained in chapter 212 apply to the administration of any tax levied pursuant to this section.

(b) **Definitions.**—For purposes of this section:

1. “Promotion” means marketing or advertising designed to increase tourist-related business activities.

2. “Tourist” means a person who participates in trade or recreation activities outside the county of his or her permanent residence or who rents or leases transient accommodations as described in paragraph (3) (a).

3. “Retained spring training franchise” means a spring training franchise that had a location in this state on or before December 31, 1998, and that has continuously remained at that location for at least the 10 years preceding that date.

(3) **TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.**—

(a)1. It is declared to be the intent of the Legislature that every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less is exercising a privilege which is subject to taxation under this section, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of chapter 212.

2.a. Tax shall be due on the consideration paid for occupancy in the county pursuant to a regulated short-term product, as defined in s. 721.05, or occupancy in the county pursuant to a product that would be deemed a regulated short-term product if the agreement to purchase the short-term right were executed in this state. Such tax shall be collected on the last day of occupancy within the county unless such consideration is applied to the purchase of a timeshare estate. The occupancy of an accommodation of a timeshare resort pursuant to a timeshare plan, a multisite timeshare plan, or an exchange transaction in an exchange program, as defined in s. 721.05, by the owner of a timeshare interest or such owner’s guest, which guest is not paying monetary consideration to the owner or to a third party for the benefit of the owner, is not a privilege subject to taxation under this section. A membership or transaction fee paid by a timeshare owner that does not provide the timeshare owner with the right to occupy any specific timeshare unit but merely provides the timeshare owner with the opportunity to exchange a timeshare interest through an exchange program is a service charge and not subject to taxation under this section.

b. Consideration paid for the purchase of a timeshare license in a timeshare plan, as defined in s. 721.05, is rent subject to taxation under this section.

(b) Subject to the provisions of this section, any county in this state may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege described in paragraph (a), except that there shall be no additional levy under this section in any cities or towns presently imposing a municipal resort tax as authorized under chapter 67-930, Laws of Florida, and this section shall not in any way affect the powers and existence of any tourist development authority created pursuant to chapter 67-930, Laws of Florida. No county authorized to levy a convention development tax pursuant to s. 212.0305, or to s. 8 of chapter 84-324, Laws of Florida, shall be allowed to levy more than the 2-percent tax authorized by this section. A county may elect to levy and impose the tourist development tax in a subcounty special district of the county. However, if a county so elects to levy and impose the tax on a subcounty special

district basis, the district shall embrace all or a significant contiguous portion of the county, and the county shall assist the Department of Revenue in identifying the rental units subject to tax in the district.

(c) The tourist development tax shall be levied, imposed, and set by the governing board of the county at a rate of 1 percent or 2 percent of each dollar and major fraction of each dollar of the total consideration charged for such lease or rental. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

(d) In addition to any 1-percent or 2-percent tax imposed under paragraph (c), the governing board of the county may levy, impose, and set an additional 1 percent of each dollar above the tax rate set under paragraph (c) by the extraordinary vote of the governing board for the purposes set forth in subsection (5) or by referendum approval by the registered electors within the county or subcounty special district. No county shall levy, impose, and set the tax authorized under this paragraph unless the county has imposed the 1-percent or 2-percent tax authorized under paragraph (c) for a minimum of 3 years prior to the effective date of the levy and imposition of the tax authorized by this paragraph. Revenues raised by the additional tax authorized under this paragraph shall not be used for debt service on or refinancing of existing facilities as specified in subparagraph (5)(a)1. unless approved by a resolution adopted by an extraordinary majority of the total membership of the governing board of the county. If the 1-percent or 2-percent tax authorized in paragraph (c) is levied within a subcounty special taxing district, the additional tax authorized in this paragraph shall only be levied therein. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(e) The tourist development tax shall be in addition to any other tax imposed pursuant to chapter 212 and in addition to all other taxes and fees and the consideration for the rental or lease.

(f) The tourist development tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant, or customer at the time of payment of the consideration for such lease or rental.

(g) The person receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Department of Revenue at the time and in the manner provided for persons who collect and remit taxes under s. 212.03. The same duties and privileges imposed by chapter 212 upon dealers in tangible property, respecting the collection and remission of tax; the making of returns; the keeping of books, records, and accounts; and compliance with the rules of the Department of Revenue in the administration of that chapter shall apply to and be binding upon all persons who are subject to the provisions of this section. However, the Department of Revenue may authorize a quarterly return and payment when the tax remitted by the dealer for the preceding quarter did not exceed \$25.

(h) The Department of Revenue shall keep records showing the amount of taxes collected, which records shall also include records disclosing the amount of taxes collected for and from each county in which the tax authorized by this section is applicable. These records shall be open for inspection during the regular office hours of the Department of Revenue, subject to the provisions of s. 213.053.

(i) Collections received by the Department of Revenue from the tax, less costs of administration of this section, shall be paid and returned monthly to the county which imposed the tax, for use by the county in accordance with the provisions of this section. They shall be placed in the county tourist development trust fund of the respective county, which shall be established by each county as a condition precedent to receipt of such funds.

(j) The Department of Revenue is authorized to employ persons and incur other expenses for which funds are appropriated by the Legislature.

(k) The Department of Revenue shall promulgate such rules and shall prescribe and publish such forms as may be necessary to effectuate the purposes of this section.

(l) In addition to any other tax which is imposed pursuant to this section, a county may impose up to an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by majority vote of the governing board of the county in order to:

1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.

2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds.

3. Pay the operation and maintenance costs of a convention center for a period of up to 10 years. Only counties that have elected to levy the tax for the purposes authorized in subparagraph 2. may use the tax for the purposes enumerated in this subparagraph. Any county that elects to levy the tax for the purposes authorized in subparagraph 2. after July 1, 2000, may use the proceeds of the tax to pay the operation and maintenance costs of a convention center for the life of the bonds.

4. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section, and the provisions of paragraphs (4)(a)-(d), shall not apply to the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(m)1. In addition to any other tax which is imposed pursuant to this section, a high tourism impact county may impose an additional 1-percent tax on the exercise of the privilege described in paragraph (a) by extraordinary vote of the governing board of the county. The tax revenues received pursuant to this paragraph shall be used for one or more of the authorized uses pursuant to subsection (5).

2. A county is considered to be a high tourism impact county after the Department of Revenue has certified to such county that the sales subject to the tax levied pursuant to this section exceeded \$600 million during the previous calendar year, or were at least 18 percent of the county's total taxable sales under chapter 212 where the sales subject to the tax levied pursuant to this section were a minimum of \$200 million, except that no county authorized to levy a convention development tax pursuant to s. 212.0305 shall be considered a high tourism impact county. Once a county qualifies as a high tourism impact county, it shall retain this designation for the period the tax is levied pursuant to this paragraph.

3. The provisions of paragraphs (4)(a)-(d) shall not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph

shall be the first day of the second month following approval of the ordinance by the governing board or the first day of any subsequent month as may be specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance.

(n) In addition to any other tax that is imposed under this section, a county that has imposed the tax under paragraph (l) may impose an additional tax that is no greater than 1 percent on the exercise of the privilege described in paragraph (a) by a majority plus one vote of the membership of the board of county commissioners in order to:

1. Pay the debt service on bonds issued to finance:

a. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in s. 288.1162.

b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists.

A county that imposes the tax authorized in this paragraph may not expend any ad valorem tax revenues for the acquisition, construction, reconstruction, or renovation of a facility for which tax revenues are used pursuant to subparagraph 1. The provision of paragraph (b) which prohibits any county authorized to levy a convention development tax pursuant to s. 212.0305 from levying more than the 2-percent tax authorized by this section shall not apply to the additional tax authorized by this paragraph in counties which levy convention development taxes pursuant to s. 212.0305(4)(a). Subsection (4) does not apply to the adoption of the additional tax authorized in this paragraph. The effective date of the levy and imposition of the tax authorized under this paragraph is the first day of the second month following approval of the ordinance by the board of county commissioners or the first day of any subsequent month specified in the ordinance. A certified copy of such ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of the ordinance.

(4) ORDINANCE LEVY TAX; PROCEDURE.—

(a) The tourist development tax shall be levied and imposed pursuant to an ordinance containing the county tourist development plan prescribed under paragraph (c), enacted by the governing board of the county. The ordinance levying and imposing the tourist development tax shall not be effective unless the electors of the county or the electors in the subcounty special district in which the tax is to be levied approve the ordinance authorizing the levy and imposition of the tax, in accordance with subsection (6). The effective date of the levy and imposition of the tax shall be the first day of the second month following approval of the ordinance by referendum, as prescribed in subsection (6), or the first day of any subsequent month as may be specified in the ordinance. A certified copy of the ordinance shall be furnished by the county to the Department of Revenue within 10 days after approval of such ordinance. The governing authority of any county levying such tax shall notify the department, within 10 days after approval of the ordinance by referendum, of the time period during which the tax will be levied.

(b) At least 60 days prior to the enactment of the ordinance levying the tax, the governing board of the county shall adopt a resolution establishing and appointing the members of the county tourist development council, as prescribed in paragraph (e), and indicating the intention of the county to consider the enactment of an ordinance levying and imposing the tourist development tax.

(c) Prior to enactment of the ordinance levying and imposing the tax, the county tourist development council shall prepare and submit to the governing board of the county for its approval a plan for tourist development. The plan shall set forth the anticipated net tourist development tax revenue to be derived by the county for the 24 months following the levy of the tax; the tax district in which the tourist development tax is proposed; and a list, in the order of priority, of the proposed uses of the tax revenue by specific project or special use as the same are authorized under subsection (5). The plan shall include the approximate cost or expense allocation for each specific project or special use.

(d) The governing board of the county shall adopt the county plan for tourist development as part of the ordinance levying the tax. After enactment of the ordinance levying and imposing the tax, the plan of tourist development may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional member of the governing board.

(e) The governing board of each county which levies and imposes a tourist development tax under this section shall appoint an advisory council to be known as the “(name of county) Tourist Development Council.” The council shall be established by ordinance and composed of nine members who shall be appointed by the governing board. The chair of the governing board of the county or any other member of the governing board as designated by the chair shall serve on the council. Two members of the council shall be elected municipal officials, at least one of whom shall be from the most populous municipality in the county or subcounty special taxing district in which the tax is levied. Six members of the council shall be persons who are involved in the tourist industry and who have demonstrated an interest in tourist development, of which members, not less than three nor more than four shall be owners or operators of motels, hotels, recreational vehicle parks, or other tourist accommodations in the county and subject to the tax. All members of the council shall be electors of the county. The governing board of the county shall have the option of designating the chair of the council or allowing the council to elect a chair. The chair shall be appointed or elected annually and may be reelected or reappointed. The members of the council shall serve for staggered terms of 4 years. The terms of office of the original members shall be prescribed in the resolution required under paragraph (b). The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue. The governing board and the department shall review the findings of the council and take appropriate administrative or judicial action to ensure compliance with this section. The changes in the composition of the membership of the tourist development council mandated by chapter 86-4, Laws of Florida, and this act shall not cause the interruption of the current term of any person who is a member of a council on October 1, 1996.

(5) AUTHORIZED USES OF REVENUE.—

(a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:

1. To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more:

a. Publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied; or

b. Aquariums or museums that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied;

2. To promote zoological parks that are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public;

3. To promote and advertise tourism in this state and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event must have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists; .

4. To fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus as county agencies or by contract with the chambers of commerce or similar associations in the county, which may include any indirect administrative costs for services performed by the county on behalf of the promotion agency; or

5. To finance beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access as those uses relate to the physical preservation of the beach, shoreline, or inland lake or river. However, any funds identified by a county as the local matching source for beach renourishment, restoration, or erosion control projects included in the long-range budget plan of the state's Beach Management Plan, pursuant to s. 161.091, or funds contractually obligated by a county in the financial plan for a federally authorized shore protection project may not be used or loaned for any other purpose. In counties of fewer than 100,000 population, up to 10 percent of the revenues from the tourist development tax may be used for beach park facilities.

Subparagraphs 1. and 2. may be implemented through service contracts and leases with lessees that have sufficient expertise or financial capability to operate such facilities.

(b) Tax revenues received pursuant to this section by a county of less than 750,000 population imposing a tourist development tax may only be used by that county for the following purposes in addition to those purposes allowed pursuant to paragraph (a): to acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public. All population figures relating to this subsection shall be based on the most recent population estimates prepared pursuant to the provisions of s. 186.901. These population estimates shall be those in effect on July 1 of each year.

(c) A county located adjacent to the Gulf of Mexico or the Atlantic Ocean, except a county that receives revenue from taxes levied pursuant to s. 125.0108, which meets the following criteria may use up to 10 percent of the tax revenue received pursuant to this section to reimburse expenses incurred in providing public safety services, including emergency medical services as defined in s. 401.107(3), and law enforcement services, which are needed to address impacts related to increased tourism and visitors to an area. However, if taxes collected pursuant to this section are used to reimburse emergency medical services or public safety services for tourism or special events, the governing board of a county or municipality may not use such taxes to supplant the normal operating expenses of an emergency medical services department, a fire department, a sheriff's office, or a police department. To receive reimbursement, the county must:

1. Generate a minimum of \$10 million in annual proceeds from any tax, or any combination of taxes, authorized to be levied pursuant to this section;
2. Have at least three municipalities; and
3. Have an estimated population of less than 225,000, according to the most recent population estimate prepared pursuant to s. 186.901, excluding the inmate population.

The board of county commissioners must by majority vote approve reimbursement made pursuant to this paragraph upon receipt of a recommendation from the tourist development council.

(d) The revenues to be derived from the tourist development tax may be pledged to secure and liquidate revenue bonds issued by the county for the purposes set forth in subparagraphs (a)1., 2., and 5. or for the purpose of refunding bonds previously issued for such purposes, or both; however, no more than 50 percent of the revenues from the tourist development tax may be pledged to secure and liquidate revenue bonds or revenue refunding bonds issued for the purposes set forth in subparagraph (a)5. Such revenue bonds and revenue refunding bonds may be authorized and issued in such principal amounts, with such interest rates and maturity dates, and subject to such other terms, conditions, and covenants as the governing board of the county shall provide. The Legislature intends that this paragraph be full and complete authority for accomplishing such purposes, but such authority is supplemental and additional to, and not in derogation of, any powers now existing or later conferred under law.

(e) Any use of the local option tourist development tax revenues collected pursuant to this section for a purpose not expressly authorized by paragraph (3)(l) or paragraph (3)(n) or paragraphs (a)-(d) of this subsection is expressly prohibited.

(6) REFERENDUM.—

(a) No ordinance enacted by any county levying the tax authorized by paragraphs (3)(b) and (c) shall take effect until the ordinance levying and imposing the tax has been approved in a referendum election by a majority of the electors voting in such election in the county or by a majority of the electors voting in the subcounty special tax district affected by the tax.

(b) The governing board of the county levying the tax shall arrange to place a question on the ballot at the next regular or special election to be held within the county, substantially as follows:

FOR the Tourist Development Tax
 AGAINST the Tourist Development Tax.

(c) If a majority of the electors voting on the question approve the levy, the ordinance shall be deemed to be in effect.

(d) In any case where a referendum levying and imposing the tax has been approved pursuant to this section and 15 percent of the electors in the county or 15 percent of the electors in the subcounty special district in which the tax is levied file a petition with the board of county commissioners for a referendum to repeal the tax, the board of county commissioners shall cause an election to be held for the repeal of the tax which election shall be subject only to the outstanding bonds for which the tax has been pledged. However, the repeal of the tax shall not be effective with respect to any portion of taxes initially levied in November 1989, which has been pledged or is being used to support bonds under paragraph (3)(d) or paragraph (3)(l) until the retirement of those bonds.

(7) AUTOMATIC EXPIRATION ON RETIREMENT OF BONDS.—Notwithstanding any other provision of this section, if the plan for tourist development approved by the governing board of the county, as amended pursuant to paragraph (4)(d), includes the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and

operated by a not-for-profit organization, the county ordinance levying and imposing the tax automatically expires upon the later of:

(a) The retirement of all bonds issued by the county for financing the acquisition, construction, extension, enlargement, remodeling, repair, or improvement of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, or auditorium, or museum or aquarium that is publicly owned and operated or owned and operated by a not-for-profit organization; or

(b) The expiration of any agreement by the county for the operation or maintenance, or both, of a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum. However, this does not preclude that county from amending the ordinance extending the tax to the extent that the board of the county determines to be necessary to provide funds to operate, maintain, repair, or renew and replace a publicly owned and operated convention center, sports stadium, sports arena, coliseum, auditorium, aquarium, or museum or from enacting an ordinance that takes effect without referendum approval, unless the original referendum required ordinance expiration, pursuant to the provisions of this section reimposing a tourist development tax, upon or following the expiration of the previous ordinance.

(8) PROHIBITED ACTS; ENFORCEMENT; PENALTIES.—

(a) Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease the taxes herein provided, either by himself or herself or through agents or employees, is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(b) No person shall advertise or hold out to the public in any manner, directly or indirectly, that he or she will absorb all or any part of the tax, that he or she will relieve the person paying the rental of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration or, when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this subsection is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(c) The tax authorized to be levied by this section shall constitute a lien on the property of the lessee, customer, or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed in ss. 713.67, 713.68, and 713.69.

(9) COUNTY TOURISM PROMOTION AGENCIES.—In addition to any other powers and duties provided for agencies created for the purpose of tourism promotion by a county levying the tourist development tax, such agencies are authorized and empowered to:

(a) Provide, arrange, and make expenditures for transportation, lodging, meals, and other reasonable and necessary items and services for such persons, as determined by the head of the agency, in connection with the performance of promotional and other duties of the agency. However, entertainment expenses shall be authorized only when meeting with travel writers, tour brokers, or other persons connected with the tourist industry. All travel and entertainment-related expenditures in excess of \$10 made pursuant to this subsection shall be substantiated by paid bills therefor. Complete and detailed justification for all travel and entertainment-related expenditures made pursuant to this subsection shall be shown on the travel expense voucher or attached thereto. Transportation and other incidental expenses, other than those provided in s. 112.061, shall only be authorized for officers and employees of the agency, other authorized persons, travel writers, tour brokers, or other persons connected with the tourist industry when traveling pursuant to paragraph (c). All other transportation and incidental expenses pursuant to this subsection shall be as provided in s. 112.061. Operational or promotional advancements, as defined in s. 288.35(4), obtained pursuant to this subsection, shall not be commingled with any other funds.

(b) Pay by advancement or reimbursement, or a combination thereof, the costs of per diem and incidental expenses of officers and employees of the agency and other authorized persons, for foreign travel at the current rates as specified in the federal publication "Standardized Regulations (Government Civilians, Foreign Areas)." The provisions of this paragraph shall apply for any officer or employee of the agency traveling in foreign countries for the purposes of promoting tourism and travel to the county, if such travel expenses are approved and certified by the agency head from whose funds the traveler is paid. As used in this paragraph, the term "authorized person" shall have the same meaning as provided in s. 112.061(2)(e). With the exception of provisions concerning rates of payment for per diem, the provisions of s. 112.061 are applicable to the travel described in this paragraph. As used in this paragraph, "foreign travel" means all travel outside the United States. Persons traveling in foreign countries pursuant to this subsection shall not be entitled to reimbursements or advancements pursuant to s. 112.061(6)(a)2.

(c) Pay by advancement or reimbursement, or by a combination thereof, the actual reasonable and necessary costs of travel, meals, lodging, and incidental expenses of officers and employees of the agency and other authorized persons when meeting with travel writers, tour brokers, or other persons connected with the tourist industry, and while attending or traveling in connection with travel or trade shows. With the exception of provisions concerning rates of payment, the provisions of s. 112.061 are applicable to the travel described in this paragraph.

(d) Undertake marketing research and advertising research studies and provide reservations services and convention and meetings booking services consistent with the authorized uses of revenue as set forth in subsection (5).

1. Information given to a county tourism promotion agency which, if released, would reveal the identity of persons or entities who provide data or other information as a response to a sales promotion effort, an advertisement, or a research project or whose names, addresses, meeting or convention plan information or accommodations or other visitation needs become booking or reservation list data, is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

2. The following information, when held by a county tourism promotion agency, is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution:

a. Booking business records, as defined in s. 255.047.

b. Trade secrets and commercial or financial information gathered from a person and privileged or confidential, as defined and interpreted under 5 U.S.C. s. 552(b)(4), or any amendments thereto.

3. A trade secret, as defined in s. 812.081, held by a county tourism promotion agency is exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. This subparagraph is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2021, unless reviewed and saved from repeal through reenactment by the Legislature.

(e) Represent themselves to the public as convention and visitors bureaus, visitors bureaus, tourist development councils, vacation bureaus, or county tourism promotion agencies operating under any other name or names specifically designated by ordinance.

(10) LOCAL ADMINISTRATION OF TAX.—

(a) A county levying a tax under this section or s. 125.0108 may be exempted from the requirements of the respective section that:

1. The tax collected be remitted to the Department of Revenue before being returned to the county; and
2. The tax be administered according to chapter 212,

if the county adopts an ordinance providing for the local collection and administration of the tax.

(b) The ordinance shall include provision for, but need not be limited to:

1. Initial collection of the tax to be made in the same manner as the tax imposed under chapter 212.
2. Designation of the local official to whom the tax shall be remitted, and that official's powers and duties with respect thereto. Tax revenues may be used only in accordance with the provisions of this section.
3. Requirements respecting the keeping of appropriate books, records, and accounts by those responsible for collecting and administering the tax.
4. Provision for payment of a dealer's credit as required under chapter 212.
5. A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections.

(c) A county adopting an ordinance providing for the collection and administration of the tax on a local basis shall also adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers, and assessing, collecting, and enforcing payments of delinquent taxes, or to delegate such authority to the Department of Revenue. If the county elects to assume such responsibility, it shall be bound by all rules promulgated by the Department of Revenue pursuant to paragraph (3)(k), as well as those rules pertaining to the sales and use tax on transient rentals imposed by s. 212.03. The county may use any power granted in this section to the department to determine the amount of tax, penalties, and interest to be paid by each dealer and to enforce payment of such tax, penalties, and interest. The county may use a certified public accountant licensed in this state in the administration of its statutory duties and responsibilities. Such certified public accountants are bound by the same confidentiality requirements and subject to the same penalties as the county under s. 213.053. If the county delegates such authority to the department, the department shall distribute any collections so received, less costs of administration, to the county. The amount deducted for costs of administration by the department shall be used only for those costs which are solely and directly attributable to auditing, assessing, collecting, processing, and enforcing payments of delinquent taxes authorized in this section. If a county elects to delegate such authority to the department, the department shall audit only those businesses in the county that it audits pursuant to chapter 212.

(11) INTEREST PAID ON DISTRIBUTIONS.—

(a) Interest shall be paid on undistributed taxes collected and remitted to the Department of Revenue under this section. Such interest shall be included along with the tax proceeds distributed to the counties and shall be paid from moneys transferred from the General Revenue Fund. The department shall calculate the interest for net tax distributions using the average daily rate that was earned by the State Treasury for the preceding calendar quarter and paid to the General Revenue Fund. This rate shall be certified by the Chief Financial Officer to the department by the 20th day following the close of each quarter.

(b) The interest applicable to taxes collected under this section shall be calculated by multiplying the tax amounts to be distributed times the daily rate times the number of days after the third working day following the date the tax is due and payable pursuant to s. 212.11 until the date the department issues a voucher to request the Chief Financial Officer to issue the payment warrant. The warrant shall be issued within 7 days after the request.

(c) If an overdistribution of taxes is made by the department, interest shall be paid on the overpaid amount beginning on the date the warrant including the overpayment was issued until the third working day following the due date of the payment period from which the overpayment is being deducted. The interest on an overpayment shall be calculated using the average daily rate from the applicable calendar quarter and shall be deducted from moneys distributed to the county under this section.

History.—ss. 1, 2, 3, 4, 5, 6, 7, 8, ch. 77-209; s. 3, ch. 79-359; s. 72, ch. 79-400; s. 4, ch. 80-209; s. 2, ch. 80-222; s. 5, ch. 83-297; s. 1, ch. 83-321; s. 40, ch. 85-55; s. 1, ch. 86-4; s. 76, ch. 86-163; s. 61, ch. 87-6; s. 1, ch. 87-99; s. 35, ch. 87-101; s. 1, ch. 87-175; s. 5, ch. 87-280; s. 4, ch. 88-226; s. 6, ch. 88-243; s. 2, ch. 89-217; ss. 31, 66, ch. 89-356; s. 2, ch. 89-362; s. 1, ch. 90-107; s. 1, ch. 90-349; s. 81, ch. 91-45; s. 230, ch. 91-224; s. 3, ch. 92-175; s. 1, ch. 92-204; s. 32, ch. 92-320; s. 4, ch. 93-233; s. 1, ch. 94-275; s. 3, ch. 94-314; s. 37, ch. 94-338; s. 3, ch. 94-353; s. 1, ch. 95-133; s. 1434, ch. 95-147; s. 3, ch. 95-304; s. 1, ch. 95-360; s. 1, ch. 95-416; ss. 44, 46, ch. 96-397; s. 43, ch. 96-406; s. 15, ch. 97-99; s. 1, ch. 98-106; s. 58, ch. 99-2; s. 1, ch. 99-287; ss. 6, 11, 14, ch. 2000-312; s. 11, ch. 2000-351; s. 14, ch. 2001-252; s. 10, ch. 2002-265; s. 1, ch. 2003-34; s. 1, ch. 2003-37; s. 2, ch. 2003-78; s. 145, ch. 2003-261; s. 1, ch. 2005-96; s. 1, ch. 2009-133; s. 1, ch. 2012-180; s. 1, ch. 2013-168; s. 2, ch. 2016-6; s. 1, ch. 2016-220.

Highlands County

Expenditures 2 Year Cost Center Detail

Center: 575301 TOURIST DEVELOPMENT - OPERATIONS

Fund	Account	Project	TFA	Title	13-14 Actual	14-15 Budget	15-16 Request	15-16 Issues	15-16 Total	16-17 Total
152	51200 00000	55200		REGULAR SALARIES & WAGES	\$91,163	\$92,440	\$94,760	\$0	\$94,760	\$94,760
152	51300 00000	55200		OTHER SALARIES & WAGES	\$0	\$0	\$0	\$0	\$0	\$0
152	51400 00000	55200		OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0
152	52100 00000	55200		FICA TAXES	\$6,758	\$7,073	\$7,251	\$0	\$7,251	\$7,198
152	52200 00000	55200		RETIREMENT CONTRIBUTIONS	\$6,556	\$6,814	\$6,880	\$0	\$6,880	\$6,830
152	52300 00000	55200		LIFE & HEALTH INSURANCE	\$14,194	\$14,450	\$14,450	\$0	\$14,450	\$14,870
152	52400 00000	55200		WORKERS' COMPENSATION	\$178	\$214	\$267	\$0	\$267	\$265
152	52500 00000	55200		UNEMPLOYMENT COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0
				Personnel Expenditures	\$118,849	\$120,991	\$123,608	\$0	\$123,608	\$123,923
152	53400 00000	55200		CONTRACTUAL SERVICES	\$60	\$0	\$0	\$0	\$0	\$0
152	54000 00000	55200		TRAVEL AND PER DIEM	\$1,676	\$1,552	\$1,728	\$0	\$1,728	\$1,728
				LODGING FADMO DESTINATION MKTG IND. SUMMIT(2 NIGHTS @ \$90/NIGHT)			\$180	\$0		\$180
				PER DIEM FADMO DESTINATION MKTG IND. SUMMIT(3 DAYS @ \$38/DAY)			\$114	\$0		\$114
				LODGING FADMO ANNUAL MTG (3 NIGHTS @ \$90/NIGHT)			\$270	\$0		\$270
				PER DIEM FADMO ANNUAL MTG (3 DAYS @ \$38/DAY)			\$114	\$0		\$114
				LODGING VF VISITOR SVCS COMM MTG (1 NIGHT @ \$90/NIGHT)			\$90	\$0		\$90
				PER DIEM VF VISITOR SVCS COMM MTG (2 DAYS @ \$38/DAY)			\$76	\$0		\$76
				LODGING VF VISITOR SVCS COMM MTG (1 NIGHT @ \$90/NIGHT)			\$90	\$0		\$90
				PER DIEM VF VISITOR SVCS COMM MTG (2 DAYS @ \$38/DAY)			\$76	\$0		\$76
				LODGING VF VISITOR SVCS COMM MTG (1 NIGHT @ \$90/NIGHT)			\$90	\$0		\$90
				PER DIEM VF VISITOR SVCS COMM MTG (2 DAYS @ \$38/DAY)			\$76	\$0		\$76
				LODGING VF GOVERNOR'S CONF - HOTEL (2 NIGHTS @ \$90/NIGHT)			\$180	\$0		\$180
				PER DIEM VF GOVERNOR'S CONF (2 DAYS @ \$38/DAY)			\$76	\$0		\$76

Highlands County

Expenditures 2 Year Cost Center Detail

Center: 575301 TOURIST DEVELOPMENT - OPERATIONS

Fund	Account	Project	TFA	Title	13-14 Actual	14-15 Budget	15-16 Request	15-16 Issues	15-16 Total	16-17 Total
				PARKING VF GOVERNOR'S CONF			\$40	\$0		\$40
				LODGING VF MARKETING RETREAT (2 NIGHTS @ \$90/NIGHT)			\$180	\$0		\$180
				PER DIEM VF MARKETING RETREAT (2 DAYS @ \$38/DAY)			\$76	\$0		\$76
152	54100 00000	55200		COMMUNICATIONS & FREIGHT	\$1,458	\$1,755	\$1,755	\$0	\$1,755	\$1,755
				PHONE SVC			\$50	\$0		\$50
				LONG DISTANCE * 1 800 #			\$500	\$0		\$500
				CISCO PHONE SYS. DEVICES (3)			\$96	\$0		\$96
				CISCO PHONE SYS. CIRCUIT CHGS			\$109	\$0		\$109
				INTERNET SERVICE & WI-FI DEVICE			\$1,000	\$0		\$1,000
152	54300 00000	55200		UTILITY SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
152	54400 00000	55200		RENTALS AND LEASES	\$0	\$500	\$0	\$0	\$0	\$0
152	54500 00000	55200		INSURANCE	\$423	\$666	\$460	\$0	\$460	\$490
				EMPLOYEE LIABILITY 2 (FY15/16 @\$230) (FY16/17 @ \$245)			\$460	\$0		\$490
152	54600 00000	55200		REPAIR & MAINTENANCE	\$0	\$0	\$560	\$0	\$560	\$560
				IT - PC LICENSE & MAINT. (2)			\$28	\$0		\$28
				IT - USER LICENSE & MAINT. (2)			\$463	\$0		\$463
				IT - MAIL LICENSE & MAINT. (2)			\$69	\$0		\$69
152	54700 00000	55200		PRINTING AND BINDING	\$0	\$0	\$0	\$0	\$0	\$0
152	54800 00000	55200		PROMOTIONAL ACTIVITIES	\$0	\$0	\$0	\$0	\$0	\$0
152	54900 00000	55200		OTHER CHARGES/OBLIGATIONS	\$1,881	\$3,785	\$3,785	\$0	\$3,785	\$3,785
				FILM FLORIDA			\$500	\$0		\$500
				FLORIDA OUTDOOR WRITERS ASSOC (FOWA)			\$500	\$0		\$500
				FL ASSOC OF DESTINATIONS AND MRKTG ORG.			\$635	\$0		\$635
				VISIT FLORIDA			\$1,200	\$0		\$1,200
				FLORIDA SPORTS ASSOCIATION			\$500	\$0		\$500
				AVON PARK CHAMBER OF COMMERCE			\$150	\$0		\$150
				SEBRING CHAMBER OF COMMERCE			\$150	\$0		\$150

Highlands County

Expenditures 2 Year Cost Center Detail

Center: 575301 TOURIST DEVELOPMENT - OPERATIONS

Fund	Account	Project	TFA	Title	13-14 Actual	14-15 Budget	15-16 Request	15-16 Issues	15-16 Total	16-17 Total
				LAKE PLACID CHAMBER OF COMMERCE			\$150	\$0		\$150
152	54917 00000	55200		ADMIN EXP	\$8,394	\$10,740	\$11,944	\$0	\$11,944	\$11,944
				3% Tax Collection			\$11,944	\$0		\$11,944
152	55100 00000	55200		OFFICE SUPPLIES	\$1,216	\$1,340	\$1,860	\$0	\$1,860	\$1,860
				Toner for Dell 5100cn			\$400	\$0		\$400
				Toner for HP 2550			\$400	\$0		\$400
				Office Printers Maintance (Drum)			\$300	\$0		\$300
				Copy Paper for Office Printers			\$160	\$0		\$160
				Pens, Pencils, Markers, Binders, Folders, and Misc			\$200	\$0		\$200
				Shipping Supplies			\$100	\$0		\$100
				Brochure Holders			\$300	\$0		\$300
152	55200 00000	55200		OPERATING SUPPLIES	\$171	\$0	\$1,049	\$0	\$1,049	\$500
				COPY CHARGES (PLANNING DEPT)			\$500	\$0		\$500
				UNFORESEEN OPERATING SUPPLIES			\$549	\$0		\$0
152	55401 00000	55200		BOOKS	\$0	\$0	\$0	\$0	\$0	\$0
152	55402 00000	55200		SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$0	\$0
152	55403 00000	55200		EDUCATION & TRAINING	\$299	\$1,459	\$1,459	\$0	\$1,459	\$1,459
				FADMO DESTINATION MTKG IND. SUMMIT - REGISTRATION			\$300	\$0		\$300
				FADMO ANNUAL MTG - REGISTRATION			\$300	\$0		\$300
				VF GOVERNOR'S CONFERENCE - REGISTRATION			\$359	\$0		\$359
				VF MARKETING RETREAT - REGISTRATION			\$500	\$0		\$500
152	59000 00000	55200		OTHER USES	\$0	\$0	\$0	\$0	\$0	\$0
				Non Personal Expenditures	\$15,576	\$21,797	\$24,600	\$0	\$24,600	\$24,081
152	56300 00000	55200		IMPROVEMENTS OTHER THAN	\$1,169	\$0	\$0	\$0	\$0	\$0
152	56400 00000	55200		MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0
				Capital Expenditures	\$1,169	\$0	\$0	\$0	\$0	\$0
				Center: 575301 TOURIST DEVELOPMENT - OPERATIONS	\$135,594	\$142,788	\$148,208	\$0	\$148,208	\$148,004

Highlands County

Expenditures 2 Year Cost Center Detail

Center: 575304 TOURIST DEVELOPMENT - ARTS & CULTURE

Fund	Account	Project	TFA	Title	13-14 Actual	14-15 Budget	15-16 Request	15-16 Issues	15-16 Total	16-17 Total
152	51200	00000	55200	REGULAR SALARIES & WAGES	\$0	\$0	\$0	\$0	\$0	\$0
152	52100	00000	55200	FICA TAXES	\$0	\$0	\$0	\$0	\$0	\$0
152	52200	00000	55200	RETIREMENT CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$0	\$0
152	52300	00000	55200	LIFE & HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0
152	52400	00000	55200	WORKERS' COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0
				Personnel Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
152	53400	00000	55200	CONTRACTUAL SERVICES	\$15,526	\$16,000	\$20,000	\$0	\$20,000	\$20,000
				ART & CULTURE EVENT GRANTS			\$20,000	\$0		\$20,000
152	54000	00000	55200	TRAVEL AND PER DIEM	\$0	\$0	\$0	\$0	\$0	\$0
152	54500	00000	55200	INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0
152	54700	00000	55200	PRINTING AND BINDING	\$0	\$0	\$0	\$0	\$0	\$0
152	54800	00000	55200	PROMOTIONAL ACTIVITIES	\$0	\$19,465	\$22,022	\$0	\$22,022	\$22,418
				ART & CULTURE EVENT ADVERTISING			\$22,022	\$0		\$22,418
152	54900	00000	55200	OTHER CHARGES/OBLIGATIONS	\$205	\$0	\$0	\$0	\$0	\$0
				WEB SITE ADDITIONS & ENHANCEMENTS			\$0	\$0		\$0
152	59000	00000	55200	OTHER USES	\$0	\$0	\$0	\$0	\$0	\$0
				Non Personal Expenditures	\$15,732	\$35,465	\$42,022	\$0	\$42,022	\$42,418
				Center: 575304 TOURIST DEVELOPMENT - ARTS & CULTURE	\$15,732	\$35,465	\$42,022	\$0	\$42,022	\$42,418

Highlands County

Expenditures 2 Year Cost Center Detail

Center: 575305 TOURIST DEVELOPMENT - MARKETING & PROMOTION

Fund	Account	Project	TFA	Title	13-14 Actual	14-15 Budget	15-16 Request	15-16 Issues	15-16 Total	16-17 Total
152	51200 00000	55200		REGULAR SALARIES & WAGES	\$0	\$0	\$0	\$0	\$0	\$0
152	52100 00000	55200		FICA TAXES	\$0	\$0	\$0	\$0	\$0	\$0
152	52200 00000	55200		RETIREMENT CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$0	\$0
152	52300 00000	55200		LIFE & HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0
152	52400 00000	55200		WORKERS' COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$0
				Personnel Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
152	53400 00000	55200		CONTRACTUAL SERVICES	\$25,575	\$34,000	\$30,000	\$0	\$30,000	\$30,000
				GRANTS -MARKETING / PROMOTION / FIELD RENTALS			\$30,000	\$0		\$30,000
152	54000 00000	55200		TRAVEL AND PER DIEM	\$0	\$2,346	\$2,394	\$0	\$2,394	\$2,394
				LODGING TRAVEL EXPO (4 NIGHTS @ \$90/NIGHT) - FALL			\$360	\$0		\$360
				LODGING TRAVEL EXPO (4 NIGHTS @ \$90/NIGHT) - SPRING			\$360	\$0		\$360
				PER DIEM TRAVEL EXPO (4 DAYS @ \$38/DAY) - FALL			\$152	\$0		\$152
				PER DIEM TRAVEL EXPO (4 DAYS @ \$38/DAY) - SPRING			\$152	\$0		\$152
				AIRFARE-TRAVEL EXPO - FALL			\$500	\$0		\$500
				CAR RENTAL/PRKG/TOLLS -TRAVEL EXPO - FALL			\$185	\$0		\$185
				AIRFARE-TRAVEL EXPO - SPRING			\$500	\$0		\$500
				CAR RENTAL/PRKG/TOLLS -TRAVEL EXPO- SPRING			\$185	\$0		\$185
152	54100 00000	55200		COMMUNICATIONS & FREIGHT	\$0	\$2,000	\$1,250	\$0	\$1,250	\$1,250
				POSTAGE TOURIST RELATED LEADS			\$500	\$0		\$500
				SHIPPING BROCHURES			\$750	\$0		\$750
152	54500 00000	55200		INSURANCE	\$0	\$0	\$580	\$0	\$580	\$638
				LIGHT TRUCK 1 (FY 15/16 @ \$580)(FY 16/17 @ \$638)			\$580	\$0		\$638
152	54600 00000	55200		REPAIR & MAINTENANCE	\$0	\$0	\$1,250	\$0	\$1,250	\$750
				VEHICLE MAINTENANCE - MINOR REPAIRS			\$250	\$0		\$250
				VEHICLE MAINTENANCE - MAJOR REPAIRS			\$500	\$0		\$500

Highlands County

Expenditures 2 Year Cost Center Detail

Center: 575305 TOURIST DEVELOPMENT - MARKETING & PROMOTION

Fund	Account	Project	TFA	Title	13-14 Actual	14-15 Budget	15-16 Request	15-16 Issues	15-16 Total	16-17 Total
				<i>FORD EXPLORER - (4 TIRES @ \$125/EA)</i>			\$500	\$0		\$0
152	54700 00000	55200		PRINTING AND BINDING	\$155	\$2,000	\$0	\$0	\$0	\$0
152	54800 00000	55200		PROMOTIONAL ACTIVITIES <i>ADVERTISING / PROMOTIONS</i>	\$46,533	\$85,013	\$114,490	\$0	\$114,490	\$116,514
							\$114,490	\$0		\$116,514
152	54900 00000	55200		OTHER CHARGES/OBLIGATIONS <i>WEB SITE ADDITIONS & ENHANCEMENTS</i>	\$6,733	\$11,500	\$11,500	\$0	\$11,500	\$11,500
				<i>WEBSITE HOST & MAINTENANCE</i>			\$5,000	\$0		\$5,000
				<i>EXPOS, TRAVEL SHOWS & REGISTRATIONS</i>			\$2,500	\$0		\$2,500
							\$4,000	\$0		\$4,000
152	55200 00000	55200		OPERATING SUPPLIES <i>PROMOTIONAL DISPLAYS / SUPPLIES</i>	\$476	\$5,000	\$5,000	\$0	\$5,000	\$5,000
							\$5,000	\$0		\$5,000
152	55211 00000	55200		GAS & OIL <i>GAS FORD EXPLORER 500 GAL (FY 15/16 @ 3.05/GAL, FY 16/17 @ \$3.25)</i>	\$0	\$0	\$1,525	\$0	\$1,525	\$1,625
							\$1,525	\$0		\$1,625
152	59000 00000	55200		OTHER USES	\$0	\$0	\$0	\$0	\$0	\$0
				Non Personal Expenditures	\$79,473	\$141,859	\$167,989	\$0	\$167,989	\$169,671
				Center: 575305 TOURIST DEVELOPMENT - MARKETING & PROMOTION	\$79,473	\$141,859	\$167,989	\$0	\$167,989	\$169,671

Highlands County

Expenditures 2 Year Cost Center Detail

Center: 575306 TOURIST DEVELOPMENT - LAKES

Fund	Account	Project	TFA	Title	13-14 Actual	14-15 Budget	15-16 Request	15-16 Issues	15-16 Total	16-17 Total
152	53400 00000	53700		CONTRACTUAL SERVICES	\$50,000	\$35,264	\$39,813	\$0	\$39,813	\$39,813
				GRANTS - LAKES IMPROV, MAINT. & RESTORA.			\$39,813	\$0		\$39,813
152	53400Z 00000	53700		PROJECT CONTRACTUAL SVC	\$0	\$0	\$0	\$20,000	\$20,000	\$0
				LK JUNE-IN-WINTER STORMWATER RETROFIT			\$0	\$20,000		\$0
152	54900 00000	53700		OTHER CHARGES/OBLIGATIONS	\$0	\$0	\$0	\$0	\$0	\$0
152	59100 00000	53700		NON OPERATING TRANSFERS	\$40,000	\$0	\$0	\$0	\$0	\$0
				Non Personal Expenditures	\$90,000	\$35,264	\$39,813	\$20,000	\$59,813	\$39,813
152	56300Z 00000	53700		PROJECT IMPROVEMENTS	\$2,296	\$0	\$0	\$0	\$0	\$0
152	56300Z 13023	53700		PROJECT IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
				Capital Expenditures	\$2,296	\$0	\$0	\$0	\$0	\$0
				Center: 575306 TOURIST DEVELOPMENT - LAKES	\$92,296	\$35,264	\$39,813	\$20,000	\$59,813	\$39,813

TOWN OF LAKE PLACID
AGENDA ITEM INTRODUCTION

MEETING DATE: July 11, 2016

MEETING TYPE: Regular Town Council

AGENDA ITEM # AND TITLE:

4.A. Tentative Millage Rate

PLACED ON AGENDA BY:

Town Clerk

STATEMENT OF ISSUE:

Roll Back Rate 3.6499

Current Millage Rate: 3.6500

RECOMMENDED ACTION:

Motion to approve millage rate of 3.65 for Budget Year 2016-17

FISCAL IMPACT:

ATTACHED ITEMS:

Taxable value



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2016	County : Highlands
Principal Authority : Town of Lake Placid	Taxing Authority : Town of Lake Placid

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	159,003,539	(1)
2.	Current year taxable value of personal property for operating purposes	\$	10,924,065	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	718,024	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	170,645,628	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	3,716,076	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	166,929,552	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	166,924,249	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Number (9)

Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser:	Date :	

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	3.6500	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	609,274	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	0	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	609,274	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	0	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	166,929,552	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		3.6499 per \$1000	(16)
17.	Current year proposed operating millage rate		3.6500 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	622,857	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs		STOP HERE - SIGN AND SUBMIT
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22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$ 609,274	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	3.6499 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$ 622,839	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$ 622,857	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	3.6500 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>	0.00 %	(27)

First public budget hearing	Date :	Time :	Place :
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title :		Contact Name and Contact Title :		
	Mailing Address :		Physical Address :		
	City, State, Zip :		Phone Number :		Fax Number :

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Non-voted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

TOWN OF LAKE PLACID
AGENDA ITEM INTRODUCTION

MEETING DATE: July 11, 2016

MEETING TYPE: Regular Town Council

AGENDA ITEM # AND TITLE:

6.C.1. Dewey Junction LLC Request Consent to store Lumber outside.

PLACED ON AGENDA BY:

Town Administrator

STATEMENT OF ISSUE:

Dewey Junction LLC is requesting consent to store lumber outside of building for an incoming tenant located at 110 W Interlake Blvd due to a fire code requirement for a sprinkler system that is a current financial hardship.

Applicable Town Code: § 154-12. - Open yard storage.

(a) C-1 and C-2 Districts:

- (1) In areas classified as C-1 and C-2, no lot may be fenced and utilized for open yard storage unless the storage is solely to store products incident to the operation conducted on the same lot and said lot shall be licensed for that primary use.
- (2) The fenced-in area may not exceed fifty (50) percent of the enclosed building area; provided, however, that no fence shall exceed eight (8) feet in height or less than six (6) feet minimum. Any variance to maximum or minimum must be granted by the town council. All such fences are to be constructed of such a nature and material as to totally obstruct from view all items stored therein. No sheet metal shall be used for fence construction, and all such fences shall be maintained in good order.

(b) C-3 Districts:

- (1) On C-3 zoned properties, the entire area may be fenced for open yard storage, provided that adequate off-street parking is provided within the confines of the fence. In the event that parking is not provided, then all fencing shall be offset from the front lot line not less than twenty (20) feet.
 - (2) The type of construction and minimum and maximum heights shall be the same as provided in C-1 and C-2.
 - (c) In the event of violating of any of the foregoing conditions, the license shall be revoked upon ten (10) days' notice, provided that the infraction is not corrected within said ten-day period.
- (Ord. No. 144, 8-13-84)



RECOMMENDED ACTION:

As decided by discussion

FISCAL IMPACT:

NA

ATTACHED ITEMS:

Proposed agreement

LIMITED TEMPORARY USE AGREEMENT

THIS TEMPORARY USE AGREEMENT is made by and between the Town of Lake Placid, 311 West Interlake Boulevard, Lake Placid, Florida 33852 (the “**TOWN**”); Creative Cottages, Inc., a Florida corporation, of 1660 Trade Center Way #2, Naples, Florida 34109 (“**COTTAGES**”); and Trisha L. Silver of 1660 Trade Center Way #2, Naples, Florida 34109 (“**SILVER**”) and Dewey Junction, LLC, a Florida limited liability company, of 241 North Main Avenue, Lake Placid, Florida 33852 (“**DEWEY**”).

1. **EFFECTIVE DATE AND TERM.** This agreement becomes effective when fully executed by all parties; and ends on 2 February 2017.

2. **PROPERTY.** This agreement pertains to the property situated at 110 West Interlake Boulevard, Lake Placid, Florida 33852; identified by the Highlands County property appraiser as P-36-36-29-A00-0090-0000 (the “**PROPERTY**”). An existing warehouse is situated on the **PROPERTY**.

3. **DEWEY JUNCTION, LLC.** DEWEY JUNCTION, LLC, a Florida limited liability company, owns the **PROPERTY**. The Members of DEWEY are Kenneth LeBlanc and Richard Viox.

4. **COTTAGES.** COTTAGES is owned by SILVER and desires to use the northerly 7,000 square feet of the warehouse on the **PROPERTY** for light manufacturing and assembly, specifically and only to construct park models, manufactured homes, and sheds.

5. **FIRE PROTECTION.** DEWEY contracts and agrees to obtain the proper construction permits and to install a commercial fire suppression system or sprinkler system and fire rated separations (the “**FIRE SUPPRESSION SYSTEM**”) in all of the warehouse situated on the **PROPERTY** on or before 2 February 2017. This provision shall continue in full force and effect after the expiration of this agreement and the temporary use herein allowed.

6. **TEMPORARY USE.** Until the **FIRE SUPPRESSION SYSTEM** is fully permitted and properly and completely installed, DEWEY, SILVER and COTTAGES agree to use the property strictly and only under the following terms and conditions, to wit:

a. **Sole Occupant.** COTTAGES will be the sole occupant of the warehouse on the **PROPERTY** and will use the warehouse situated on the **PROPERTY** only for its above-described business. To be clear, COTTAGES may only assemble its products and store non-flammable materials and tools inside of the warehouse. Cutting or any other activity producing dust is strictly prohibited inside of the warehouse.

b. **Outdoor Storage.** Construction materials may be stored outside of the warehouse on the PROPERTY, but only on the north end of the PROPERTY, East of the center of the north end of the warehouse (as shown on the map attached as EXHIBIT “A” and herein referred to as the “CONSTRUCTION AREA”). No construction materials may be stored or cut inside of the warehouse.

c. **Light Manufacturing and Assembly.** In addition to outdoor storage, COTTAGES may use ~~the warehouse and~~ the CONSTRUCTION AREA for light manufacturing and assembly of the park models, manufactured homes, and sheds ~~(including the storage of lumber and cutting material)~~. Because the CONSTRUCTION AREA is adjacent to a residential neighborhood, there shall be no work noise or light before 7:00 AM or after 6:00 PM. During the day, noise shall be kept at a minimum.

d. **Fencing.** ~~Fencing is not required for this temporary use during the term of this agreement. — A 6 to 8 foot high fence surrounding the CONSTRUCTION AREA shall be constructed before the outdoor storage or use begins. The fence shall be tall enough to screen the CONSTRUCTION AREA from public view. — The fence shall be constructed of material which totally obstructs from view all items in the CONSTRUCTION AREA.~~

e. **Temporary Use.** The herein allowed use of the CONSTRUCTION AREA is temporary and shall terminate upon the first to occur: i) The installation of the FIRE SUPPRESSION SYSTEM; or ii) The expiration of this agreement on 2 February 2017. Once the FIRE SUPPRESSION SYSTEM is in place, the temporary use allowed by the Agreement automatically terminates and all outdoor storage and operations shall be removed from the CONSTRUCTION AREA or moved inside of the Warehouse.

f. **Inspections.** The herein allowed temporary use shall not commence until the following two (2) items are completed satisfactory to the fire prevention bureau: i) A fire safety inspection shows that all fire hazards have been mitigated; and ii) The warehouse and CONSTRUCTION AREA have adequate access to accommodate the fire department in the event of an emergency.

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7. **Permitting.** SILVER shall obtain all other permits required by law or ordinance regarding any construction or use of the PROPERTY.

8. **Safety.** It is the duty of DEWEY, COTTAGES, AND SILVER to do all things necessary to provide fire prevention, fire protection and life safety for all occupants of the PROPERTY and the surrounding properties during the term of this agreement.

9. **Attorney fees.** In any litigation or dispute involving the interpretation or enforcement of this agreement, the prevailing party shall be entitled to collect reasonable attorney fees from the contesting party, at trial, appeal, bankruptcy, or administrative proceeding.

10. **Law and jurisdiction.** This agreement shall be governed by the laws of Florida. The venue for Disputes involving this agreement or related matters shall be in Highlands County, Florida for all state court litigation and in the Southern District of Florida for all cases or controversies in federal court.

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11. **Drafting.** The parties agree that each had equal opportunity the preparation negotiation and drafting of this agreement. Accordingly, this agreement will not be construed against either party because of their respective effort in drafting.

TOWN:

Printed Name: _____

John M. Holbrook, Mayor of the Town of Lake Placid
Date: _____

Printed Name: _____

Witnesses

CREATIVE COTTAGES:

CREATIVE COTTAGES, INC., a Florida corporation

Printed Name: _____

Trisha L. Silver, President
Date: _____

Printed Name: _____

Witnesses

SILVER:

Printed Name: _____

Trisha L. Silver
Date: _____

Printed Name: _____

Witnesses

DEWEY:

DEWEY JUNCTION, LLC, a Florida limited liability company

Printed Name: _____

Kenneth LeBlanc, Member

Printed Name: _____
Witnesses

Printed Name: _____

Richard Viox, Member

Printed Name: _____
Witnesses

TOWN OF LAKE PLACID
AGENDA ITEM INTRODUCTION

MEETING DATE: July 11, 2016

MEETING TYPE: Town Council

AGENDA ITEM # AND TITLE:

#6.C.2. Interlocal Agreement between Highlands County, Florida and the Town of Lake Placid, Florida for the Provision of Planning Services for Fiscal Year 2016-2017.

PLACED ON AGENDA BY:

Planning Staff

STATEMENT OF ISSUE:

The Town has requested that the County continue to administer the Town's Comprehensive Plan, Zoning Code, Land Development Regulations, and to provide certain planning functions.

RECOMMENDED ACTION:

MOVE TO APPROVE THE 2016-2017 INTERLOCAL AGREEMENT BETWEEN HIGHLANDS COUNTY AND THE TOWN OF LAKE PLACID FOR PLANNING SERVICES.

FISCAL IMPACT:

\$35,000.00

ATTACHED ITEMS:

2016-2017 Interlocal Agreement for Planning Services



Town of Lake Placid

311 WEST INTERLAKE BOULEVARD, LAKE PLACID, FLORIDA 33852-5591
TELEPHONE (863) 699-3747 – FAX (863) 699-3749

TO: Honorable Mayor John M. Holbrook and Members of the Town Council

FROM: Benjamin A. Dunn, Highlands County Development Services Director *BD*

DATE: July 11, 2016

RE: Approval of an Interlocal Agreement (Agreement) between Highlands County (County), Florida and the Town of Lake Placid (Town), Florida for the Provision of Planning Services.

The Town has requested that the County continue to administer the Town's Comprehensive Plan, Zoning Code, Land Development Regulations, and to provide certain planning functions. The Town proposes to contract with the County through an Agreement for those planning services for the annual fee of \$35,000.00, which is the same amount as the previous contract. This Agreement would be for the fiscal year beginning October 1, 2016, and ending September 30, 2017. No changes have been introduced into the proposed Agreement.

The proposed Agreement was jointly developed by County and Town staff. Both the County Attorney and Town Attorney have reviewed and approved the Agreement between the County and the Town for the provision of Planning Services.

RECOMMENDED ACTION

MOVE TO APPROVE THE 2016-2017 INTERLOCAL AGREEMENT BETWEEN HIGHLANDS COUNTY AND THE TOWN OF LAKE PLACID FOR PLANNING SERVICES.

Working toward a future that reflects our past.

**INTERLOCAL AGREEMENT
BETWEEN
HIGHLANDS COUNTY, FLORIDA
AND
TOWN OF LAKE PLACID, FLORIDA
~~2015~~2016-~~2016~~-2017 PLANNING SERVICES**

THIS AGREEMENT is made by and between the TOWN OF LAKE PLACID (the "TOWN"), and HIGHLANDS COUNTY, a political subdivision of the State of Florida (the "COUNTY").

WHEREAS, the TOWN is a municipal corporation organized under the laws of the State of Florida; and

WHEREAS, the TOWN has adopted a Comprehensive Plan, and the Town of Lake Placid Land Development Code ("LDC") which are now in effect; and

WHEREAS, the TOWN has requested that the COUNTY provide staff assistance for administration of the TOWN's Comprehensive Plan, and LDC; and

WHEREAS, the TOWN and the COUNTY agree that the COUNTY's Development Services Director ("DIRECTOR") will be appointed as the Town Planning and Zoning Official and will provide staff assistance to the TOWN for administration of the LDC as provided in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the COUNTY and the TOWN agree as follows:

1. The TOWN hereby appoints and employs the COUNTY's DIRECTOR to act as the Town of Lake Placid Zoning Official, and hereby delegates all of the powers and duties of the TOWN's Planning and Zoning Official (the specific powers and duties are set out in Section 153-11 of the Code of the Town of Lake Placid) to the DIRECTOR except for the duties listed in paragraph 3 below and except for the duties listed in Section 153-11.f and Section 153-11.w of the Code of the Town of Lake Placid.

2. Subject to the terms of this Agreement, the TOWN and the COUNTY agree that the COUNTY shall provide staff assistance to the TOWN by performing the following tasks with respect to the administration of the LDC of the TOWN for the term beginning 1 October ~~2015~~ 2016 and ending 30 September ~~2016~~2017:

A. **CORE SERVICES.** The TOWN's core planning services for current and long range planning activities include the review and preparation of reports of all land development requests for the Town Council, the Local Planning Agency ("LPA"), and the Board of Adjustment ("BOA") for the following: subdivision or site plan approval; conditional use permits; variances; rezonings; special exceptions; home occupations

permits; planned developments; small scale and large scale plan amendments; easement vacations, concurrency review and approval; and roadway closures.

Essential functions include:

- the day to day public inquiries and requests for information; and
- requests for advice on current or proposed land use; and
- answering requests for the determination of comprehensive plan or zoning status of specific parcels; and
- maintaining records and files on open planning issues; and
- preparing reports, conducting research, and updating maps and files; and
- preparing the staff portion of the agenda packet; and
- attending the TOWN LPA and BOA meetings and planning portions of the Town Council meetings; and
- processing the planning orders, permits, special exceptions, variances, final (as built) inspections, comprehensive plan amendments, and all other permits and proceedings under the TOWN's LDC, Zoning Code and Comprehensive Plan; and
- advising and providing staff support to applicants, TOWN Boards, TOWN Committees and elected officials on planning issues and the mailing of planning issue documentation when necessary.

B. DEVELOPMENT OF LDRs FOR THE LAKE PLACID REGIONAL PLAN ("LPRP"). The Central Florida Regional Planning Council ("CFRPC") is under contract with the TOWN and the COUNTY to develop LDRs specific to the LPRP. The COUNTY shall provide technical data and assistance to the CFRPC as consultant for the TOWN and COUNTY.

C. TOWN EVALUATION AND APPRAISAL REPORT (EAR). The COUNTY shall not be responsible for the TOWN EAR amendments or process. Those planning functions shall be delegated with another agency. However, the COUNTY shall provide technical data and assistance to the TOWN's consultant.

3. The TOWN shall prepare and distribute agendas and minutes of meetings, provide all required mailing addresses for notices, place all advertising and post all notices required in connection with meetings and public hearings. The COUNTY shall provide to the TOWN Clerk the matters to be placed on the agendas as well as the applications, staff reports, and related matters to be included in the agenda or publications by the Clerk.

4. The COUNTY shall collect all fees and charges related to the TOWN's LDC. The said fees so collected shall be paid made payable to the TOWN and forwarded to the TOWN Clerk at the end of the month in which they were collected.

5. The TOWN shall pay the annual fee of \$35,000.00 payable in four (4) equal quarterly payments. This fee shall compensate the COUNTY for the staff support and services provided by the COUNTY to the TOWN pursuant to this Agreement. Additional services

beyond the terms and scope of this agreement and that is approved by the TOWN and the COUNTY shall be subject to an hourly rate of \$27.00 per hour, not to exceed a total amount of \$5,000 dollars. If these additional services are anticipated to exceed \$5,000 dollars, then an additional agreement shall be required between the TOWN and COUNTY that identifies compensation for the additional services provided by County staff.

6. The TOWN shall reimburse the COUNTY for out of pocket expenses incurred by the COUNTY for copying, postage and business mileage when a personal vehicle is used for official TOWN travel and other direct out of pocket expenses paid by the COUNTY pursuant to this Agreement. Business mileage reimbursement shall be according to the COUNTY's reimbursement of traveling expenses. The TOWN shall make payment to the COUNTY pursuant to this paragraph within thirty (30) days after receiving the COUNTY'S invoice for those expenses.

7. This Agreement does not include development by the COUNTY of new or revisions to the existing TOWN's LDC, except the LDRs for the LPRP, as expressly stated in paragraph 2 ~~E-B~~ of this Agreement.

8. The COUNTY is, and shall be, in the performance of all work, services and activities an independent contractor, and not an employee, agent, or servant of the TOWN. All persons engaged in any of the work or services performed by or on behalf of the COUNTY shall at all times, and in all places, be subject to the COUNTY's sole direction, supervision and control. The COUNTY shall exercise control over the means and manner in which it and its employees and volunteers perform the work and in all respects the COUNTY's relationship and the relationship of its employees and volunteers to the TOWN shall be that of an independent contractor and not as employees or agents of the TOWN. The COUNTY does not have the power or authority to bind the TOWN in any promise, agreement or representation.

9. This Interlocal Agreement has been executed pursuant Section 163.01, Florida Statutes.

10. This Interlocal Agreement represents the entire agreement of the parties. Any alterations, variations, changes, modifications, or waivers of provisions of this Interlocal Agreement shall only be valid when they have been reduced to writing duly signed by each of the parties hereto and attached to the original of this Interlocal Agreement.

11. This Interlocal Agreement is binding upon the parties, their successors and assigns.

12. Neither party may assign or transfer its rights or obligations under this Interlocal Agreement.

13. Nothing in this Interlocal Agreement shall be construed to benefit any person or entity not a party to this Agreement.

14. This Interlocal Agreement shall become effective upon execution by the TOWN and the COUNTY.

15. This Agreement may be terminated by either party on 90 days written notice.

IN WITNESS WHEREOF the parties have hereunto set their hands and seals as of the dates indicated.

DONE AND ADOPTED this _____ day of ~~September~~July, 20156.

TOWN OF LAKE PLACID, FLORIDA,
a municipal corporation

Attest: _____
Eva Cooper Hapeman, Municipal Clerk

By: _____
John M. Holbrook, Mayor

DONE AND ADOPTED this _____ day of ~~September~~August, 20156.

HIGHLANDS COUNTY, a political
subdivision of the State of Florida

Attest: _____
Robert W. Germaine, Clerk
Chairman

By: _____
~~William R. Handley~~James L. Brooks,

TOWN OF LAKE PLACID
AGENDA ITEM INTRODUCTION

MEETING DATE: July 11, 2016

MEETING TYPE: Regular Town Council

AGENDA ITEM # AND TITLE:

6.C.3. Personnel policies P33 Employee Assistance Program and P34 Drug Free Workplace

PLACED ON AGENDA BY:

Town Administrator

STATEMENT OF ISSUE:

The Town receives a 5% discount each year for maintaining a Drug Free Workplace pursuant to Florida Statute 440.102. The Town Administrator represented in June that the Town meets the requirements for same by having a required policy in place. While the Town operated with a Drug Free Workplace policy in the past there is no evidence in the Town's minutes from 1997 to present, that a formal policy specifically stating a Drug Free Workplace, was ever adopted.

The same statute requires access to an Employee Assistance Program.

RECOMMENDED ACTION:

Motion to accept Personnel policies P33 Employee Assistance Program and P34 Drug Free Workplace as policy for Town of Lake Placid Employees

FISCAL IMPACT:

ATTACHED ITEMS:

Personnel policies P33 Employee Assistance Program and P34 Drug Free Workplace

PERSONNEL POLICY INDEX

P1 General Provisions (TC041116)	P31
P2 Personnel Policy Administration (Staff 031416) (TC041116)	P32
P3 Equal Employment Opportunity (Staff 031416) (TC041116)	P33 Employee Assistance Program (coming)
P4 E-verify (Staff060116) (TC061316)	P34 Drug Free Workplace (coming)
P5 Age Requirement (TC041116)	P35 Tobacco Free (TC041116)
P6 Employment Physical Examination (TC041116)	P36
P7 Disability or Handicap Accommodation (TC 050916)	P37
P8 Orientation (TC041116)	P38 Personnel Records (TC041116)
P9 Code of Ethics (Staff060116) (TC061316)	P39
P10 Standards of Conduct (TC 041116)	P40
P11 Decision Review (TC060903) (TC 050916)	P41
P12	P42
P13 Payroll Deductions (TC041116)	P43
P14 Communications (TC041116)	P44
P15	P45
P16	P46
P17 Retirement (TC041116)	P47 Workplace Harassment (TC 050916)
P18	P48 Leaves of Absence (TC 091304)(TC 050916)
P19	P49
P20	P50 Town Vehicles (Staff 031416) (TC041116)
P21	P51
P22 Job Development – Training (TC 050916)	P52
P23 Political Activity (Staff060116) (TC061316)	P53
P24	P54
P25	P55
P26 Probationary Period (Staff 041116) (TC041116)	P56
P27	P57
P28	P58
P29	P59
P30 Family Medical Leave (Staff 041116) (TC041116)	P60

PURPOSE OF THIS POLICY

33.01 The Town of Lake Placid as budgeted each year furnishes health insurance to each employee. The purpose of this policy is to direct employees requiring assistance to needed services that are covered by insurance or other services the Town may provide at its discretion.

33.02 The Town maintains an Employee Assistance Program (EAP) that provides help to employees and their families who suffer from various difficulties including alcohol or drug abuse. It is the responsibility of each employee to seek assistance before drugs and alcohol lead to disciplinary problems.

33.03 The Mayor shall appoint a designee for employees to confidentially consult regarding assistance. The designee shall keep all discussions with all employees confidential.

33.04 Once a violation of Town policy occurs, subsequent use of the Employee Assistance Program, on a voluntary basis, will not affect the determination of appropriate disciplinary action.

33.05 An employee's decision to seek assistance from the Employee Assistance Program on a voluntary basis prior to any incident warranting disciplinary action will not be used as the basis for disciplinary action or in any disciplinary proceeding.

33.06 On the other hand, using the EAP will not be a defense to the imposition of disciplinary action where facts providing violation of this policy are obtained outside of the EAP. Accordingly, the purpose and practices of this policy and the EAP are not in conflict but are distinctly separate in their applications.

33.07 Employees who wish to seek assistance may contact any supervisor for the designated consultant per #33.04, or employees may consult the designee directly if the employee knows who the designee is.

PURPOSE OF THIS POLICY

34.01 As a part of its commitment to safeguard the health of its employees, to provide a safe place for its employees to work and to promote a drug-free community, the Town of Lake Placid has established this policy on the use or abuse of alcohol and drugs by its employees. Substance abuse, while at work or otherwise, seriously endangers the safety of employees, as well as the general public, and creates a variety of workplace problems including increased injuries on the job, increased absenteeism, increased health care and benefit costs, decreased morale, decreased productivity and a decline in the quality of services provided. We are implementing this policy pursuant to the Drug-Free Workplace Program under Florida Workers' Compensation Act (Section 440.102, Florida Statutes). This policy represents the Town's current position on dealing with the serious problem of drug and alcohol abuse in the workplace and is subject to change at the Town's sole discretion.

SCOPE

34.02 All current employees and job candidates are covered by this policy and, as a condition of employment, are required to abide by the terms of this policy. Because of state or federal laws and regulations, certain employees may be subject to additional requirements (e.g. DOT).

DEFINITIONS

34.03 The definition and rules set forth in the Florida Worker's Compensation Drug Testing Rule will apply to this policy.

ALCOHOL USE PROHIBITIONS

34.04 Employees of the Town are prohibited from using or possessing alcohol while on duty; while on Town premises; while driving a Town vehicle; while operating a piece of Town equipment; or while being transported in Town vehicles at any time. In addition, employees are prohibited from reporting to work under the influence of alcohol and from otherwise using alcohol in a manner at any time which adversely affects or might adversely affect the interests or operations of the Town.

34.05 Off-duty abuse of alcohol which adversely affects an employee's job performance, or which can be expected to cause harm to the Town's image or relationship with other employees or the public, is prohibited.

34.06 For the purpose of this policy, an employee is presumed to be impaired, intoxicated or under the influence of alcohol if a blood test or other scientifically acceptable testing procedure shows that the employee has a level of at least 0.01 percent blood alcohol in his/her system at the time of testing.

34.07 An employee who is perceived to be under the influence of alcohol will be removed immediately from the workplace and may be evaluated by medical personnel, if reasonably available or by testing of police department breath test equipment. The

Town will take further action based on medical information, work history and other relevant factors. The determination of what action is appropriate in each case rests solely with the Town.

34.08 It is not relevant to establish a “preponderance of evidence” standard that an employee is under the influence of alcohol, that alcohol testing devices meet the standards required for a criminal case standard.

34.09 Employees arrested for an alcohol-related incident must immediately notify their supervisor if the incident occurs:

- During scheduled working hours.
- While operating a Town’s vehicle on Town or personal business.
- While operating a personal vehicle on Town business.

34.10 Employees must notify their supervisor of alcohol-related incidents, on duty or off duty, if they drive a Town vehicle at work or work in a capacity that requires the maintenance of a valid Driver’s License. Failure to notify an appropriate Town official as described above may result in disciplinary action, up to and including termination.

DRUG USE PROHIBITIONS

34.11 All Town employees shall abide by all State, Federal, County and Town ordinances and ordinances while on duty with the town

34.12 All Town employees are prohibited from manufacturing, distributing, dispensing, possessing or using illegal drugs or other unauthorized or mind-altering or intoxicating substances while on Town property (including parking areas and grounds) or while otherwise performing Town duties away from the Town. Included within this prohibition are lawful controlled substances which have been illegally or improperly obtained. Employees are also prohibited from reporting to work or working with the presence of any such illegal or unauthorized controlled substances or excessive amounts of otherwise lawful controlled substances in their systems.

34.13 For the purpose of this policy, an employee is presumed to be impaired by drugs if the result of a urine test or any other accepted testing procedure is positive for the presence of one or more of the illegal substances for which the Town will test.

34.14 The proper use of medication prescribed by an employee’s physician or over the counter medication is not prohibited; however, the town does prohibit the misuse of prescribed medications. Prescription drugs may also affect the safety of the employee, fellow employees or members of the public. Therefore, any employee who is taking any prescription drug which might impair safety, performance or any motor functions must advise his/her supervisor before reporting to work under such medication. Failure to do so may result in disciplinary action. It is the employee's responsibility to determine from his/her physician whether a prescribed drug may impair job performance.

34.15 If the Town determines that use of prescription medication or non-prescription medication does not pose a safety risk, the employee will be permitted to work. If such use impairs the employee's ability to safely or effectively perform his or her job the Town may, at its sole discretion, temporarily reassign the employee or grant a leave of absence during the period of treatment. Improper use of "prescription drugs" is

prohibited and may result in disciplinary action, up to and including discharge. Prescription medication must be kept in its original container if such medication is taken during working hours or on Town property.

34.16 It shall be the responsibility of each employee who observes or has knowledge of another employee in a condition which impairs the employee to perform his/her job duties, or who presents a hazard to the safety and welfare of others or is otherwise in violation of this policy, to promptly report that fact to his/her immediate supervisor.

TESTING

34.17 The Town shall conduct drug tests in the following circumstances.

A. Pre-employment applicant testing where jobs assignments requires the employee to:

1. Carry a firearm;
2. Work closely with an employee who carries a firearm;
3. Perform life-threatening procedures;
4. Work with heavy or dangerous machinery;
5. Work as a safety inspector;
6. Work with children;
7. Work with detainees in the correctional system;
8. Work with confidential information or documents pertaining to criminal investigations;
9. Work with controlled substances;
10. Undergo an employee security background check pursuant to section 110.1127 of the Florida Statutes;
11. Perform job assignments in which a momentary lapse in attention could result in injury or death to another person; or,
12. Perform safety-sensitive job duties and responsibilities.

B. Special Risk Positions where a position is required to be filled by a person who is certified under:

1. Chapter 633 of the Florida Statutes (Fire Prevention and Control); or,
2. Chapter 943 of the Florida Statutes (Law Enforcement).

C. Routine fitness for duty where medical fitness for duty examinations are required.

D. Reasonable Suspicion

E. Follow-up testing where employees have entered into an employee assistance program or similar rehabilitation program. Follow up testing may be conducted without advanced notice for a period of two years at least once per year after the final date of program completion.

34.18 Any job candidate who refuses to submit to drug testing, refuses to sign a consent form, fails to appear for testing, tampers with the test, or fails to pass the pre-employment drug test will be ineligible for hire. Such an individual may not reapply for employment with the Town for at least one (1) year from the date of the drug test.

REASONABLE SUSPICION TESTING

34.19 Employees must submit to a drug test if the Town has reasonable suspicion that they have violated any of the rules set forth in this policy. "Reasonable suspicion" may arise from, among other factors:

34.20 Direct observation of drug use or of the physical symptoms or manifestations of being under the influence of a drug such as deterioration in work performance.

34.21 Reasonable Suspicion Drug Testing means drug testing based on the belief that an employee is using drugs or alcohol in violation of the Town policy, determined from specific and articulate facts and reasonable inferences drawn from those facts. It is an opinion, which a reasonable person would form, based upon observation and/or testimony from credible sources. Observation includes but is not limited to, sensory facts (what a person saw, heard, smelled, tasted or touched). Reasonable suspicion must be based upon the observation of two corroborating witnesses whenever reasonably possible and reported in writing to the Department head or his/her designated agent. A copy of this documentation shall be given to the employee prior to testing. The written document shall include the circumstances, which formed the basis of the determination that reasonable suspicion existed to warrant testing.

34.22 Information that an individual has caused, contributed to, or been involved in a workplace or vehicular/equipment accident. An accident is defined as any incident in which either property was damaged or an injury was sustained by a Town employee or a third party. If, however, the employee was not at fault, did not in any way contribute to an incident or if an incident occurred while in the line of duty resulting in a non-injury vehicular/equipment accident, the employee will not be required to submit to a drug test, unless required by driver license certification.

34.23 Evidence that an employee has used, possessed, sold, solicited or transferred drugs while working or while on Town premises or while operating Town vehicles, machinery or equipment.

RANDOM TESTING

34.24 Employees described in policy section 34.17 (A) and (B) positions are subject to drug and alcohol testing on either a random or a suspicionless basis

34.25 Selection of employees for random testing will be conducted through the use of a neutral selection process.

34.26 When a covered employee is selected for random testing, both the employee and the employee's supervisor will be notified on the day the test is scheduled to occur.

34.27 Testing may be postponed only when the covered employee's supervisor agrees that there is a compelling need for deferral. In the event that an employee is absent, another employee will be selected from the alternate list.

34.28 An employee whose random drug test is deferred may be subject to an unannounced test within sixty (60) days.

ADDITIONAL TESTING

34.29 Other Lawful Testing. The Town reserves the right to conduct any other type of lawful drug or alcohol testing.

CONDUCT OF TESTING

34.30 The Company may test for any or all of the following drugs, to include but not limited to:

Alcohol (booze, drink, distilled spirit, wine, malt beverage, intoxicating liquor, etc.)
Amphetamines (Desoxyn, Dexedrine)
Cannabinoids (marijuana, hashish, hash, hash oil, pot, joint, roach, spliff, grass, weed, reefer)
Cocaine (coke, blow, nose candy, snow, flake, crack)
Phencyclidine (PCP, angel dust, hog)
Methaqualone
Opiates (opium, dover's powder, paregoric, parepectolin)
Barbiturates (Phenobarbital, Tuinal, Amytal)
Benzodiazepines (Ativan, Azene, Clonopin, Dalmane, Diazepam, Halcion, Librium, Restoril, Serax, Tranxene, Valium, Vertron, Xanax)
Methadone (Dolophine, Methadose)
Propoxyphene (Darvocet, Darvon N, Dolene)
Anabolic Steroids
Metabolites of any substances listed above

34.31 Job candidates and employees are required to submit to drug and alcohol testing, and must sign a consent agreement and release of liability prior to testing.

34.32 Because of the potential adverse consequences of positive test results on employees, the Town will employ a very accurate testing program. All samples will be analyzed by a highly qualified independent laboratory, which has been selected by the Town.

34.33 Job Candidates and employees will be given an opportunity prior to and after testing, to provide any information to a Medical Review Officer which they consider relevant to the test including listing all drugs they have taken recently, including prescribed drugs, and to explain the circumstances of the use of those drugs. This medical information is confidential and should be given only to the Medical Review Officer. Job candidates and employees will also be provided with a notice of the most common medications by brand name, as well as the chemical name, which may alter or affect a drug test. Finally, job candidates will receive a summary of this policy and a list of employee assistance programs and local drug rehabilitation programs.

34.34 An employee injured at the workplace and required to be tested will be taken to a medical facility for immediate treatment of injuries. If the injured employee is not at a designated collection site, the employee will be transported to one as soon as it is medically feasible and specimens will be obtained. If it is not medically feasible to move the injured employee, specimens will be obtained at the treating facility and transported to an approved testing laboratory.

34.35 No specimens will be taken prior to the administration of emergency medical care. Once this condition has been satisfied, an injured employee must release to the employer the results of any tests conducted for the purpose of showing the presence of alcohol or drugs in his/her system.

34.36 Urine will be used for the initial test for all drugs except alcohol and for the confirmation of all drugs except alcohol. Blood will be used as the initial and confirmation test for alcohol.

34.37 The Town will pay the cost of initial and confirmation drug tests which it requires of employees and job candidates.

PROCEDURES

Employee Protection

34.38 The drug-testing laboratory will not disclose any information concerning the health or mental condition of the tested employee. At the time of testing the employee shall notify the MRO of any use of prescription drugs. The MRO will keep the use of prescription drugs confidential.

34.39 The Town will not discharge, discipline, or discriminate against an employee solely upon the employee's voluntarily seeking treatment for a drug related problem, or entering an employee assistance program for drug-related problems.

34.40 The Town shall promptly detail in writing the circumstances which formed the basis of a determination of reasonable suspicion and shall provide documentation as provided by Florida Public Records Act.

DISCIPLINARY ACTIONS

34.41 In the case of a first-time violation of the Town's policy, including a positive drug or alcohol test result, the employee will be subject to discipline, up to and including discharge. Refusal to submit to testing under this policy will result in forfeiture of eligibility for all medical and indemnity benefits and probable termination or other disciplinary action.

34.42 The Town may, at its sole discretion, suspend employees without pay under this policy pending the results of a drug test or investigation. If illegal controlled substances are found on the premises, law enforcement will be called immediately. (E.g. lockers, desks etc.)

34.43. If the test is negative, there shall be no loss of pay or benefits. Where appropriate a Doctor's signed release may be required by the Town before the employee is returned to work. Time lost due to an actual illness will be charged as sick leave.

34.44 If the test is positive, discipline may be recommended by the Town Administrator or Department Supervisor, up to and including termination. Circumstances that would warrant an immediate termination would include, but not be limited to, incidents where

the employee's impairment resulted in loss of life, serious injury to self or others, the serious loss or damage of property, or an incident of parallel magnitude.

34.45 In the case where immediate termination is not warranted, the employee will be placed on leave without pay until it is determined, through evaluation by the Town's Medical Review Officer that the employee is able to return to full duty. The employee shall be evaluated by the MRO, and appropriate treatment shall be arranged. Once the in-patient part of the program has been completed, the employee may return to work with a written release from the MRO and the Town Administrator. An employee who returns to work as provided for under this procedure, who fails to comply with any of the terms of an agreement upon treatment and/or return to work agreement, may be subject to the full range of disciplinary action, including termination.

34.46 An employee who is the subject of an investigation related to substance abuse may have a representative or another employee present during the investigation procedure outlined above. Disciplinary action taken by the Town under this procedure shall be subject to the Grievance Procedure of the Town.

34.47 An employee who received a positive confirmed drug test result may contest the result to the Town within five (5) working days after written notification of the positive test results. If the Town Administrator or Mayor finds the explanation unsatisfactory, the Town shall within ten (10) working days of the receipt of the challenge provide a written response to the job applicant or employee.

EMPLOYEE ASSISTANCE

34.48 Employees who desire assistance with drug problems may consult personnel policy #33 EMPLOYEE ASSISTANCE PROGRAM

CONFIDENTIALITY

34.49 All information received by the Town through drug testing is confidential to the extent of the law under Florida Statute 440.102.

TOWN OF LAKE PLACID
AGENDA ITEM INTRODUCTION

MEETING DATE: July 11, 2016

MEETING TYPE: Regular Town Council

AGENDA ITEM # AND TITLE:

6.C.4. Request approval of \$1,000 funds for Envisors for study and pre-application work for grant application to State Revolving Funds for wastewater line to Lake June Recreation facility

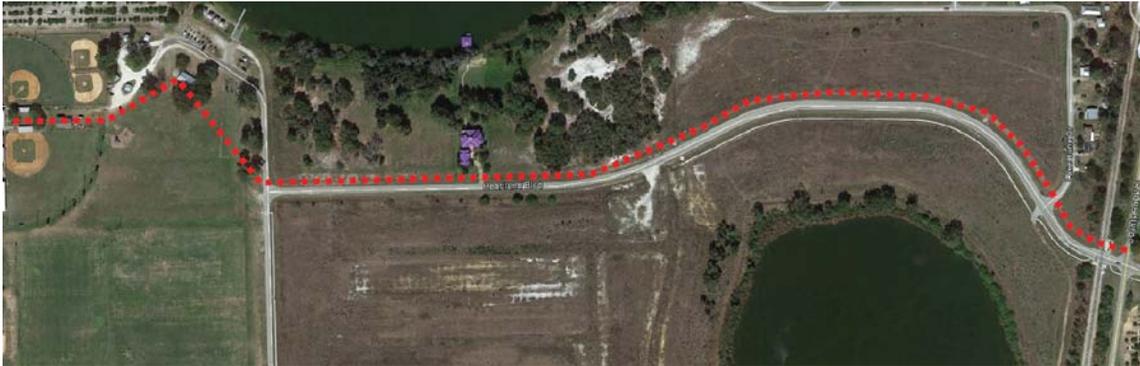
PLACED ON AGENDA BY:

Town Administrator

STATEMENT OF ISSUE:

Given the heavy use of the Lake June Recreational area, both at the sport's building and at the boat ramp area it is highly desirable to explore funding sources that will help the town join the facility onto its wastewater facility.

Envisors is on the towns consultant list.



RECOMMENDED ACTION:

Motion to approve paying Envisors \$1,000 to prepare necessary plans for grant application to the State Revolving Fund.

FISCAL IMPACT:

ATTACHED ITEMS:

FDEP Clean Water State Revolving Fund (CWSRF) Funding for Lake June Sewer Extension



Inbox x



Roger Homann

11:13 AM (1 hour ago) ☆



to me, Steven ▾

Phil,

As we discussed this morning, it appears the Town of Lake Placid would have a very good chance at obtaining FDEP Clean Water SRF grant funds for your proposed Lake June Recreation Area Sewer Extension project. We are very experienced in working with the FDEP Clean Water SRF (CWSRF) Program (we currently are working on four other funding projects for other clients), and we can handle the application process for the Town. The SRF funding process now works in three phases:

- 1) Planning (Facilities Plan)
- 2) Design (Plans & Specs)
- 3) Construction

The grant funding percentage for the Planning phase is 50%. Based on the Town's apparent "affordability index" the grant funding percentage for the Design and Construction phases would be 80%. The remaining non-grant funded amounts would be fundable via a low interest SRF loan (1 to 2%).

The next FDEP SRF funding hearing is to be conducted on 8/9/16. There is still time to submit an application (Request for Inclusion (RFI)) in time to meet the deadline for the 8/9/16 funding hearing to apply for Planning phase funds. The RFI should be submitted by the end of next week (by 7/15/16). We can prepare this on the Town's behalf and request \$1,000 to prepare the RFI including all necessary attachments.

Thank you for the opportunity to work with the Town on this project.

Let me know if you have any questions.

Roger Homann, PE (AL, GA)

Envisors, A Division of Pennoni

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ENVISORS

A Division of 

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