



**FELLSMERE
WATER CONTROL DISTRICT**

INDIAN RIVER COUNTY

**SPECIAL BOARD MEETING
AUGUST 5, 2024
10:00 A.M.**

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

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

AGENDA
FELLSMERE
WATER CONTROL DISTRICT
District Offices
109 North Willow Street
Fellsmere, Florida 32948.
SPECIAL BOARD MEETING
August 5, 2024
10:00 A.M.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Approval of Minutes
 - 1. July 11, 2024 Regular Board Meeting & Public Hearing.....Page 2
- F. Old Business
- G. New Business
 - 1. Consider Resolution No. 2024-06 – Adopting Goals and Objectives.....Page 6
 - 2. Discussion of District Management
- H. Administrative Matters
 - 1. Financials.....Page 9
 - 2. Attorney
 - 3. Manager
- I. Comments from the Public
- J. Board Members Comments
- K. Adjourn

FELLSMERE WATER CONTROL
DISTRICT
NOTICE OF SPECIAL
BOARD MEETING

NOTICE IS HEREBY GIVEN that the Board of Supervisors (Board) of the Fellsmere Water Control District (District) will hold a Special Board Meeting (Meeting) on August 5, 2024, at 10:00 a.m. in the District Offices located at 109 North Willow Street, Fellsmere, Florida 32948.

The purpose of the Special Board Meeting is for the Board to consider district goals and objectives, discuss district management, and any other business which may properly come before the Board. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. There may be occasions when Board members or District Staff may participate by speaker telephone. A copy of the Agenda for the meeting may be obtained from the Districts website (www.fellsmerewatercontroldistrict.org) or by contacting the District Manager at (772) 345-5119.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Managers Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Managers Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

FELLSMERE WATER CONTROL DISTRICT

www.fellsmerewatercontroldistrict.org

PUBLISH: INDIAN RIVER PRESS JOURNAL 07/26/24TCN10406872

**FELLSMERE WATER CONTROL DISTRICT
REGULAR BOARD MEETING MINUTES
JULY 11, 2024**

A. CALL TO ORDER

The Regular Board Meeting of the Fellsmere Water Control District (“District”) of July 11, 2024, was called to order at 5:30 p.m. in the Fellsmere City Hall Auditorium located at 22 S. Orange Street, Fellsmere, Florida 32948.

B. PROOF OF PUBLICATION

Proof of publication was presented that showed notice of the Regular Board Meeting had been published in the *Indian River Press Journal* on May 1, 2024, as legally required.

C. ESTABLISH QUORUM

Mr. Sakuma stated that the attendance of Supervisors Greg Nelson, Richard Carnell and John Kurtz constituted a quorum, and it was in order for the meeting to proceed.

Also in attendance were: District Manager Frank Sakuma and Stephanie Brown of Special District Services, Inc.; District Attorney Jonathan Johnson of Kutak Rock LLP (by phone); and District Engineer George Simons, P.E. of Carter Associates.

D. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

E. APPROVAL OF MINUTES

1. May 9, 2024, Regular Board Meeting Minutes

Mr. Carnell made a **motion**, seconded by Mr. Nelson, and passed unanimously, approving the May 9, 2024, Regular Board Meeting Minutes.

Note: *At approximately 5:31 p.m., Mr. Sakuma recessed the Regular Board Meeting and opened the Public Hearing on the Fiscal Year 2024/2025 Final Budget.*

F. PUBLIC HEARING

1. Proof of Publication

Mr. Sakuma noted the public hearing notice was published in the *Indian River Press Journal* on June 21, 2024 and June 28, 2024, as legally required.

2. Receive Public Comments on Fiscal Year 2024/2025 Final Budget

The following individuals submitted comment cards and addressed the Board: Mark Kopecky, Dylan Morton, Michelle Platt, Cody Platt, Wendy Austin, Jed Arañes, Tami Lyn Fortner, Jay Axelrod, Mary Lantz, Chad Smalley, Rick, Hugh Gardner, and Fred Hamilton.

3. Consider Resolution No. 2024-02 – Adopting a Fiscal Year 2024/2025 Final Budget

Resolution No. 2024-02 was presented, entitled:

RESOLUTION NO. 2024-02

A RESOLUTION OF THE FELLSMERE WATER CONTROL DISTRICT ADOPTING A FISCAL YEAR 2024/2025 BUDGET.

A **motion** was made by Mr. Kurtz, seconded by Mr. Carnell, and passed unanimously adopting Resolution 2024-02, as presented.

Note: *At approximately 6:15 p.m., Mr. Sakuma closed the Public Hearing on the Fiscal Year 2024/2025 Final Budget and simultaneously reconvened the Regular Board Meeting.*

G. OLD BUSINESS

There was no old business to come before the Board.

H. NEW BUSINESS

1. Consider Resolution No. 2024-03 Designating a Qualified Public Depository

Resolution No. 2024-03 was presented, entitled:

RESOLUTION NO. 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT, DESIGNATING A QUALIFIED PUBLIC DEPOSITORY, PURSUANT TO CHAPTER 280, *FLORIDA STATUTES*; AND PROVIDING AN EFFECTIVE DATE.

Mr. Kurtz made a **motion**, seconded by Mr. Carnell, and passed unanimously adopting Resolution 2024-03 as presented.

2. Consider Resolution No. 2024-04 Authorizing Bank Account Signors

Resolution No. 2024-04 was presented, entitled:

RESOLUTION 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT DIRECTING SPECIAL DISTRICT SERVICES, INC. TO ESTABLISH A LOCAL BANK ACCOUNT AT SEACOAST BANK FOR THE DISTRICT AND APPOINT TODD WODRASKA, JASON PIERMAN, PATRICIA LASCASAS, B. FRANK SAKUMA, Jr., RICHARD M. CARNELL, Jr. AND GREGORY

P. NELSON AS SIGNERS ON THE ACCOUNT AND PROVIDING AN EFFECTIVE DATE.

Mr. Kurtz made a **motion**, seconded by Mr. Carnell, and passed unanimously adopting Resolution 2024-04 as presented.

Mr. Kurtz asked staff to verify if there is a fidelity bond for non-supervisors. Mr. Sakuma responded that he would bring the information back to the Board at the September 12, 2024, Board Meeting.

3. Consider Resolution No. 2024-05 Adopting a Fiscal Year 2024/2025 Meeting Schedule

Resolution No. 2024-05 was presented, entitled:

RESOLUTION NO. 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2024/2025 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Mr. Kurtz made a **motion**, seconded by Mr. Carnell, and passed unanimously adopting Resolution 2024-05 as presented.

4. Discussion Regarding Buffer Preserve Drainage

Mr. Kurtz discussed his tour with staff to the buffer preserve drainage area. District Engineer George Simons suggested that a study be done on the preserve drainage.

Consensus of the Board was to direct staff to locate the executed stormwater agreement and reengage all parties to discuss creating a stormwater plan.

5. Discussion Regarding Management Contract Scope of Work

This item was not discussed.

6. Supervisor Kurtz Report to Board County & City Liaison

Mr. Kurtz spoke with County Commissioner Susan Adams and Fellsmere City Manager Mark Mathes and was advised that there are no specific grants available to assist with cleaning the ditches but there may be grants to keep them from being obstructed. He also advised that the District may obtain some funding if they were to partner on one or more County and City projects which have elements of district drainage in the project.

I. ADMINISTRATIVE MATTERS

1. Financials

Mr. Sakuma noted that the financials were included in the Board package. During Board discussion of the financials, another request was made to staff for future reports. Mr. Kurtz asked for projected

monthly cash flows to “end of year,” and for encumbrances to be noted on the report. Examples of encumbrances were the three large contracts in excess of \$1.2 Million, which are not reflected in the current report format.

2. Attorney

District attorney Jonathan Johnson reminded the Board that the 4 hours of required ethics training is due by December 31, 2024. He also discussed the public records law and advised the Board to notify and send any public records requests that they receive to district management and legal counsel.

3. Manager

Mr. Sakuma had no further comments for the Board.

J. COMMENTS FROM THE PUBLIC

The following individuals submitted comment cards and addressed the Board: Henry Wolfe, Ken Switzer, and Jed Arañes.

K. BOARD MEMBERS COMMENTS

There were no Board member comments.

L. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 7:48 p.m. There were no objections.

Secretary/Assistant Secretary

President/Vice-President

RESOLUTION 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Fellsmere Water Control District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 298, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, *Florida Statutes*; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, *Florida Statutes*, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, *Florida Statutes*, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 5th day of August, 2024.

ATTEST:

FELLSMERE WATER CONTROL DISTRICT

Secretary/Assistant Secretary

President, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Program/Activity: District Administration

Goal: Remain compliant with Florida Law for district meetings & records

Objectives:

- Notice all District regular, special, and public hearing meetings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required (yes/no)
- Meeting minutes and post-meeting action completed (yes/no)
- District records retained as required by law (yes/no)

Program/Activity: District Finance

Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year budget
- District amended budget at end of fiscal year
- Process all District finance accounts receivable and payable
- Process all District bond related financing activities
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year budget (yes/no)
- District amended budget at end of fiscal year (yes/no)
- District accounts receivable/payable processed for the year (yes/no)
- Bond requisitions/reporting/continuing disclosures processed (yes/no)
- “No findings” for annual financial audit (yes/no)
 - If “yes” explain

Program/Activity: District Operations

Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s)
- Contracted Services for District operations in effect
- Water Control Plan in effect
- Compliance with all required permits

Performance Measures:

- District insurance renewed and in force (yes/no)
- Contracted Services in force for all District operations (yes/no)
- Water Control Plan in place (yes/no)
- Permits in compliance (yes/no)

Fellsmere
Water Control District

**Financial Report For
July 2024**

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
JULY 2024**

	Annual Budget 10/1/23 - 9/30/24	Actual Jul-24	Year To Date Actual 10/1/23 - 7/31/24
REVENUES			
Tax Revenue	529,849	0	568,144
Revenue Other	0	750	10,650
Interest Income	1,800	0	23,005
Direct Bill	0	0	46,400
Total Revenues	\$ 531,649	\$ 750	\$ 648,199
ADMINISTRATIVE EXPENDITURES			
Legal and Professional	10,000	0	14,947
Management Fees	72,000	6,000	60,000
Audit Fees	11,000	10,000	12,000
Engineering	24,000	0	132,237
Website Management	3,000	250	2,500
Office Supplies	1,000	1,360	1,893
Miscellaneous - General Admin	0	233	3,288
Conversion Consultant (Vogel - WCD To Stewardship)	0	0	7,778
Postage	150	1,622	2,374
Insurance - General Admin	13,500	0	16,741
Transportation - General Admin	1,100	0	0
Licenses/Permits	0	0	175
Memberships	2,790	0	2,000
Legal Advertising	900	0	1,314
Maintenance Buildings and Grounds	2,300	181	3,028
Utilities	4,000	300	4,359
Telephone	4,500	220	1,201
Property Taxes	850	0	892
Property Appraiser Fees	0	0	1,800
Assessment Roll Preparation	500	0	0
Reserve	500	0	0
Bank Service Charges	0	0	450
Total Administrative Expenditures	\$ 152,090	\$ 20,166	\$ 268,977
TOTAL MAINTENANCE EXPENDITURES (Details On Page 2)	\$ 347,660	\$ 7,909	\$ 581,166
Total Expenditures	\$ 499,750	\$ 28,075	\$ 850,143
EXCESS/ (SHORTFALL)	\$ 31,899	\$ (27,325)	\$ (201,944)
Debt Payments	0	0	0
Balance	\$ 31,899	\$ (27,325)	\$ (201,944)
Tax Collector Fee	(10,597)	0	(1,500)
Discounts For Early Payments	(21,194)	0	(19,142)
NET EXCESS/ (SHORTFALL)	\$ 108	\$ (27,325)	\$ (222,586)
Bank Balance As Of 7/31/24	\$ 1,152,430.22		
Accounts Payable As Of 7/31/24	\$ 10,330.32		
Due To Florida Retirement System As Of 7/31/24	\$ 13,341.55		
Accounts Receivable As Of 7/31/24	\$ -		
Designated For Contingency As Of 7/31/24	\$ 300,000.00		
Available Funds As Of 7/31/24	\$ 828,758.35		

Note:

Deferred Inflow Pension As Of 7/31/24: \$66,177 - Deferred Outflow Pension As Of 7/31/24: \$46,328 - Net Pension Liability As Of 7/31/24: \$178,337

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
JULY 2024**

	Annual Budget	Actual	Year To Date Actual
MAINTENANCE EXPENDITURES	10/1/23 - 9/30/24	Jul-24	10/1/23 - 7/31/24
<u>Contract Services</u>			
Aerial Spraying	45,000	0	13,780
Contract/Mechanical (Caterpillar - Excavator)	60,000	0	100,556
Canal/Ditch Spraying	94,000	0	0
Canal/Ditch Mowing	37,600	0	20,000
Water Testing	2,200	0	6,929
<u>Ditch Maintenance</u>			
Labor/Equipment Operations - Ditch Maintenance	56,860	4,374	46,254
Payroll Taxes - Ditch Maintenance	5,000	335	3,538
State Retirement - Ditch Maintenance	9,200	1,324	14,298
Workers Comp - Ditch Maintenance	2,300	0	2,299
Group Med/Life Insurance - Ditch Maintenance	19,800	1,504	14,343
Equipment R & M - Ditch Maintenance	1,000	0	2,074
Supplies/Services - Ditch Maintenance	2,500	0	97
Gas & Oil - Ditch Maintenance	4,500	0	0
Insurance - Ditch Maintenance	0	0	20
Transportation - Ditch Maintenance	3,700	372	2,958
Contingency - Ditch Maintenance	4,000	0	122,210
Main Canal Project - Prince Land (Estimated Cost: \$290,324)	0	0	79,852
Park Lateral Project - Clear Zone (Estimated Cost: \$496,132)	0	0	15,031
Lateral U Project - Blue Goose (Contract: \$430,244)	0	0	136,927
Total Maintenance Expenditures	\$ 347,660	\$ 7,909	\$ 581,166

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL FORECAST
JULY 2024**

	Annual Budget 10/1/23 - 9/30/24	Year To Date Actual 10/1/23 - 7/31/24	Projected Revenues/Expenditures 8/1/24 - 9/30/24	Projected Year To Date Actual 10/1/23 - 9/30/24
REVENUES				
Tax Revenue	529,849	568,144	0	568,144
Revenue Other	0	10,650	0	10,650
Interest Income	1,800	23,005	3,000	26,005
Direct Bill	0	46,400	0	46,400
Total Revenues	\$ 531,649	\$ 648,199	\$ 3,000	\$ 651,199
ADMINISTRATIVE EXPENDITURES				
Legal and Professional	10,000	14,947	5,000	19,947
Management Fees	72,000	60,000	12,000	72,000
Audit Fees	11,000	12,000	0	12,000
Engineering	24,000	132,237	30,000	162,237
Website Management	3,000	2,500	500	3,000
Office Supplies	1,000	1,893	400	2,293
Miscellaneous - General Admin	0	3,288	750	4,038
Conversion Consultant (Vogel - WCD To Stewardship)	0	7,778	0	7,778
Postage	150	2,374	300	2,674
Insurance - General Admin	13,500	16,741	0	16,741
Transportation - General Admin	1,100	0	0	0
Licenses/Permits	0	175	0	175
Memberships	2,790	2,000	0	2,000
Legal Advertising	900	1,314	700	2,014
Maintenance Buildings and Grounds	2,300	3,028	1,000	4,028
Utilities	4,000	4,359	1,000	5,359
Telephone	4,500	1,201	400	1,601
Property Taxes	850	892	0	892
Property Appraiser Fees	0	1,800	0	1,800
Assessment Roll Preparation	500	0	0	0
Reserve	500	0	0	0
Bank Service Charges	0	450	200	650
Total Administrative Expenditures	\$ 152,090	\$ 268,977	\$ 52,250	\$ 321,227
TOTAL MAINTENANCE EXPENDITURES (Details On Page 2)	\$ 347,660	\$ 581,166	\$ 1,070,990	\$ 1,652,156
Total Expenditures	\$ 499,750	\$ 850,143	\$ 1,123,240	1,973,383
EXCESS/ (SHORTFALL)	\$ 31,899	\$ (201,944)	\$ (1,120,240)	\$ (1,322,184)
Debt Payments	0	0	0	0
Balance	\$ 31,899	\$ (201,944)	\$ (1,120,240)	\$ (1,322,184)
Tax Collector Fee	(10,597)	(1,500)	(1,500)	(3,000)
Discounts For Early Payments	(21,194)	(19,142)	(19,142)	(38,284)
NET EXCESS/ (SHORTFALL)	\$ 108	\$ (222,586)	\$ (1,140,882)	\$ (1,363,468)
Available Funds (Including \$300,000 Contingency) As Of 7/31/24	\$ 1,128,758.00			
Projected Excess/Shortfall 8/1/24 - 9/30/24	\$ 1,140,882.00			
Projected Available Funds As Of 9/30/24	\$ (12,124.00)			

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL FORECAST
JULY 2024**

	Annual Budget	Year To Date Actual	Projected Revenues/Expenditures	Projected Year To Date Actual
MAINTENANCE EXPENDITURES	10/1/23 - 9/30/24	10/1/23 - 7/31/24	8/1/24 - 9/30/24	10/1/23 - 9/30/24
<u>Contract Services</u>				
Aerial Spraying	45,000	13,780	0	13,780
Contract/Mechanical (Caterpillar - Excavator)	60,000	100,556	0	100,556
Canal/Ditch Spraying	94,000	0	30,000	30,000
Canal/Ditch Mowing	37,600	20,000	20,000	40,000
Water Testing	2,200	6,929	3,000	9,929
<u>Ditch Maintenance</u>				
Labor/Equipment Operations - Ditch Maintenance	56,860	46,254	10,000	56,254
Payroll Taxes - Ditch Maintenance	5,000	3,538	500	4,038
State Retirement - Ditch Maintenance	9,200	14,298	3,000	17,298
Workers Comp - Ditch Maintenance	2,300	2,299	0	2,299
Group Med/Life Insurance - Ditch Maintenance	19,800	14,343	3,000	17,343
Equipment R & M - Ditch Maintenance	1,000	2,074	1,000	3,074
Supplies/Services - Ditch Maintenance	2,500	97	100	197
Gas & Oil - Ditch Maintenance	4,500	0	0	0
Insurance - Ditch Maintenance	0	20	0	20
Transportation - Ditch Maintenance	3,700	2,958	500	3,458
Contingency - Ditch Maintenance	4,000	122,210	15,000	137,210
Main Canal Project - Prince Land (Estimated Cost: \$290,324)	0	79,852	210,472	290,324
Park Lateral Project - Clear Zone (Estimated Cost: \$496,132)	0	15,031	481,101	496,132
Lateral U Project - Blue Goose (Contract: \$430,244)	0	136,927	293,317	430,244
Total Maintenance Expenditures	\$ 347,660	\$ 581,166	\$ 1,070,990	\$ 1,652,156

**Fellsmere Water Control District
Balance Sheet
As of July 31, 2024**

	<u>Operating Fund</u>	<u>General Fixed Assets Fund</u>	<u>Long Term Debt Fund</u>	<u>TOTAL</u>
ASSETS				
Current Assets				
Checking/Savings				
PNC Bank	1,152,430.22	0.00	0.00	1,152,430.22
Total Checking/Savings	<u>1,152,430.22</u>	<u>0.00</u>	<u>0.00</u>	<u>1,152,430.22</u>
Total Current Assets	1,152,430.22	0.00	0.00	1,152,430.22
Other Assets				
Accounts Receivable	0.00	0.00	0.00	0.00
Land	0.00	13,871.00	0.00	13,871.00
Buildings	0.00	202,069.00	0.00	202,069.00
Improvements	0.00	15,225.00	0.00	15,225.00
Equipment	0.00	42,026.00	0.00	42,026.00
Accumulated Depreciation	0.00	-233,423.00	0.00	-233,423.00
Total Other Assets	<u>0.00</u>	<u>39,768.00</u>	<u>0.00</u>	<u>39,768.00</u>
TOTAL ASSETS	<u><u>1,152,430.22</u></u>	<u><u>39,768.00</u></u>	<u><u>0.00</u></u>	<u><u>1,192,198.22</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	23,671.87	0.00	0.00	23,671.87
Total Accounts Payable	<u>23,671.87</u>	<u>0.00</u>	<u>0.00</u>	<u>23,671.87</u>
Total Current Liabilities	23,671.87	0.00	0.00	23,671.87
Long Term Liabilities				
Long Term Debt	0.00	0.00	0.00	0.00
Total Long Term Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities	23,671.87	0.00	0.00	23,671.87
Equity				
Retained Earnings	1,051,344.47	-233,423.00	0.00	817,921.47
Net Income	-222,586.12	0.00	0.00	-222,586.12
Designated For Contingency	300,000.00	0.00	0.00	300,000.00
Current Year Depreciation	0.00	0.00	0.00	0.00
Investment In Gen Fixed Assests	0.00	273,191.00	0.00	273,191.00
Total Equity	<u>1,128,758.35</u>	<u>39,768.00</u>	<u>0.00</u>	<u>1,168,526.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,152,430.22</u></u>	<u><u>39,768.00</u></u>	<u><u>0.00</u></u>	<u><u>1,192,198.22</u></u>

Deferred Inflow Pension As Of 7/31/24: \$66,177 - Deferred Outflow Pension As Of 7/31/24: \$46,328 - Net Pension Liability As Of 7/31/24: \$178,337

Fellsmere Water Control District
Expenditures
October 2023 through July 2024

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
Expenditures					
4000 Contract Services					
4006 · Canal/Ditch Mowing					
	11/16/2023	17417	A Quality Bushog Services Inc	right of way mowing and hedge clearing	20,000.00
Total 4006 · Canal/Ditch Mowing					<u>20,000.00</u>
4002 Aerial Spraying					
	04/12/2024	85008	Coastal Air Services	aerial spraying and chemicals	13,780.18
Total 4002 Aerial Spraying					<u>13,780.18</u>
4003 Contract/Mechanical					
	10/27/2023	34542453	Caterpillar Financial Services Corporatio	wheeled hydraulic excavator payment	9,630.45
	11/20/2023	34667188	Caterpillar Financial Services Corporatio	wheeled hydraulic excavator payment	4,726.55
	12/20/2023	34795164	Caterpillar Financial Services Corporatio	wheeled hydraulic excavator payment	4,468.45
	01/14/2024	34926984	Caterpillar Financial Services Corporatio	wheeled hydraulic excavator payment January 2024	4,468.45
	01/19/2024	001-70125528	Caterpillar Financial Services Corporatio	wheeled hydraulic excavator payment	70,149.35
	02/07/2024	347844	Cat Financial	refund of invoices 14692975, 14692976, 14692977	-54,100.18
	02/28/2024		Caterpillar Financial Services Corporatio	wheeled hydraulic excavator payment	61,212.45
Total 4003 Contract/Mechanical					<u>100,555.52</u>
4005 Water Testing					
	10/01/2023	2235517699	Pace Analytical Services LLC	sample 11/1/22	470.24
	11/29/2023	2335583040	Pace Analytical Services LLC	sample 11/6/23	874.60
	02/22/2024	2435597641	Pace Analytical Services LLC	sample 01/25/24	4,462.20
	02/27/2024	2435598522	Pace Analytical Services LLC	canal sampling	650.89
	05/24/2024	2435613373	Pace Analytical Services LLC	sample 05/14/24	470.89
Total 4005 Water Testing					<u>6,928.82</u>
Total 4000 Contract Services					<u>141,264.52</u>
4100 Ditch Maintenance					
4140 · Main Canal Project-Prince Land					
	06/25/2024	1	Prince Land, Inc.	pay application 1	79,852.50
Total 4140 · Main Canal Project-Prince Land					<u>79,852.50</u>
4139 · Park Lateral Project-Clear Zone					
	06/27/2024	FL3572-9009.107-05 1	Clear Zone Maintenance Inc	Lateral Maintenance pay app 1	15,031.01
Total 4139 · Park Lateral Project-Clear Zone					<u>15,031.01</u>
4138 · Lateral U Project-Blue Goose					
	05/25/2024	1694	Blue Goose Construction LLC	Lateral U Maintenance	120,236.47
	06/25/2024	02	Blue Goose Construction LLC	Lateral U Maintenance application 2	16,690.28
Total 4138 · Lateral U Project-Blue Goose					<u>136,926.75</u>

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4111 Labor-Equip Oper					
	10/06/2023	PR 10/20/23		Payroll 10/20/2023 09/30/23 thru 10/13/23 - salaries	2,123.22
	10/30/2023	PR 11/03/23		Payroll 11/03/2023 10/16/23 thru 10/29/23 - salaries	2,123.22
	11/13/2023	PR 11/17/23		Payroll 11/17/2023 10/30/23 thru 11/12/23 - salaries	2,314.35
	11/27/2023	PR 12/01/23		Payroll 12/01/2023 11/13/23 thru 11/26/23 - salaries	2,515.01
	12/11/2023	PR 12/15/23		Payroll 12/15/2023 11/27/23 thru 12/08/23 - salaries	2,186.93
	12/26/2023	PR 12/29/23		Payroll 12/29/2023 12/09/23 thru 12/22/23 - salaries	2,186.93
	01/08/2024	PR 01/12/24		Payroll 01/12/2024 12/23/23 thru 01/05/24 - salaries	2,186.93
	01/22/2024	PR 01/26/24		Payroll 01/26/2024 01/08/24 thru 01/21/24 - salaries	2,186.93
	02/05/2024	PR 02/09/24		Payroll 02/09/2024 01/22/24 thru 02/04/24 - salaries	2,186.93
	02/20/2024	PR 02/23/24		Payroll 02/23/2024 02/05/24 thru 02/16/24 - salaries	2,186.93
	03/04/2024	PR 03/08/24		Payroll 03/08/2024 02/19/24 thru 03/03/24 - salaries	2,186.93
	03/20/2024	PR 03/22/24		Payroll 03/22/2024 03/04/24 thru 03/17/24 - salaries	2,186.93
	04/01/2024	PR 04/05/24		Payroll 04/05/2024 03/18/24 thru 03/31/24 - salaries	2,186.93
	04/15/2024	PR 04/05/24		Payroll 04/19/2024 04/01/24 thru 04/14/24 - salaries	2,186.93
	04/29/2024	PR 05/03/24		Payroll 05/03/2024 04/15/24 thru 04/28/24 - salaries	2,186.93
	05/13/2024	PR 05/17/24		Payroll 05/17/2024 04/29/24 thru 05/12/24 - salaries	2,186.93
	05/29/2024	PR 05/31/24		Payroll 05/31/2024 05/13/24 thru 05/26/24 - salaries	2,186.93
	06/10/2024	PR 06/14/24		Payroll 06/14/2024 05/27/24 thru 06/07/24 - salaries	2,186.93
	06/24/2024	PR 06/28/24		Payroll 06/28/2024 6/08/24 thru 06/21/24 - salaries	2,186.93
	07/05/2024	PR 06/28/24		Payroll 07/12/2024 6/22/24 thru 07/05/24 - salaries	2,186.93
	07/23/2024	PR 07/26/24		Payroll 07/26/2024 7/6/24 thru 07/19/24 - salaries	2,186.93
Total 4111 Labor-Equip Oper					46,253.61
4121 Payroll Taxes					
	10/06/2023	PR 10/20/23		Payroll 10/20/2023 09/30/23 thru 10/13/23 - ER SS&MED liab	162.42
	10/30/2023	PR 11/03/23		Payroll 11/03/2023 10/16/23 thru 10/29/23 - ER SS&MED liab	162.43
	11/13/2023	PR 11/17/23		Payroll 11/17/2023 10/30/23 thru 11/12/23 - ER SS&MED liab	177.05
	11/27/2023	PR 12/01/23		Payroll 12/01/2023 11/13/23 thru 11/26/23 - ER SS&MED liab	192.39
	12/11/2023	PR 12/15/23		Payroll 12/15/2023 11/27/23 thru 12/08/23 - ER SS&MED liab	167.30
	12/26/2023	PR 12/29/23		Payroll 12/29/2023 12/09/23 thru 12/22/23 - ER SS&MED liab	167.31
	01/08/2024	PR 01/12/24		Payroll 01/12/2024 12/23/23 thru 01/05/24 - ER SS&MED liab	167.30
	01/22/2024	PR 01/26/24		Payroll 01/26/2024 01/08/24 thru 01/21/24 - ER SS&MED liab	167.30
	02/05/2024	PR 02/09/24		Payroll 02/09/2024 01/22/24 thru 02/04/24 - ER SS&MED liab	167.30
	02/20/2024	PR 02/23/24		Payroll 02/23/2024 02/05/24 thru 02/16/24 - ER SS&MED liab	167.30
	03/04/2024	PR 03/08/24		Payroll 03/08/2024 02/19/24 thru 03/03/24 - ER SS&MED liab	167.30
	03/20/2024	PR 03/22/24		Payroll 03/22/2024 03/04/24 thru 03/17/24 - ER SS&MED liab	167.30
	04/01/2024	PR 04/05/24		Payroll 04/05/2024 03/18/24 thru 03/31/24 - ER SS&MED liab	167.30
	04/15/2024	PR 04/05/24		Payroll 04/19/2024 04/01/24 thru 04/14/24 - ER SS&MED liab	167.30
	04/29/2024	PR 05/03/24		Payroll 05/03/2024 04/15/24 thru 04/28/24 - ER SS&MED liab	167.30
	05/13/2024	PR 05/17/24		Payroll 05/17/2024 04/29/24 thru 05/12/24 - ER SS&MED liab	167.30
	05/29/2024	PR 05/31/24		Payroll 05/31/2024 05/13/24 thru 05/26/24 - ER SS&MED liab	167.31
	06/10/2024	PR 06/14/24		Payroll 06/14/2024 05/27/24 thru 06/07/24 - ER SS&MED liab	167.30

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	06/24/2024	PR 06/28/24		Payroll 06/28/2024 6/08/24 thru 06/21/24 - ER SS&MED liab	167.30
	07/05/2024	PR 06/28/24		Payroll 07/12/2024 6/22/24 thru 07/05/24 - ER SS&MED liab	167.30
	07/23/2024	PR 07/26/24		Payroll 07/26/2024 7/6/24 thru 07/19/24 - ER SS&MED liab	167.29
Total 4121 Payroll Taxes					3,538.40
4122 State Retirement					
	10/06/2023	PR 10/20/23		Payroll 10/20/2023 09/30/23 thru 10/13/23 - FRS ER expense	288.12
	10/17/2023		FI Div of Retirement	June retirement contribution (confirm 231770652629)	703.63
	10/30/2023	PR 11/03/23		Payroll 11/03/2023 10/16/23 thru 10/29/23 - FRS ER expense	288.12
	11/13/2023	PR 11/17/23		Payroll 11/17/2023 10/30/23 thru 11/12/23 - FRS ER expense	314.06
	11/14/2023		FI Div of Retirement	November retirement contribution (confirm 233170728207)	735.31
	11/27/2023	PR 12/01/23		Payroll 12/01/2023 11/13/23 thru 11/26/23 - FRS ER expense	341.29
	12/11/2023	PR 12/15/23		Payroll 12/15/2023 11/27/23 thru 12/08/23 - FRS ER expense	296.77
	12/26/2023		FI Div of Retirement	December retirement contribution (confirm 233600757807)	1,141.49
	12/26/2023	PR 12/29/23		Payroll 12/29/2023 12/09/23 thru 12/22/23 - FRS ER expense	296.77
	01/08/2024	PR 01/12/24		Payroll 01/12/2024 12/23/23 thru 01/05/24 - FRS ER expense	296.77
	01/22/2024	PR 01/26/24		Payroll 01/26/2024 01/08/24 thru 01/21/24 - FRS ER expense	296.77
	01/23/2024		FI Div of Retirement	January retirement contribution (confirm 240220784614)	724.75
	02/05/2024	PR 02/09/24		Payroll 02/09/2024 01/22/24 thru 02/04/24 - FRS ER expense	296.77
	02/20/2024	PR 02/23/24		Payroll 02/23/2024 02/05/24 thru 02/16/24 - FRS ER expense	296.77
	02/21/2024		FI Div of Retirement	FRS February 2024	724.75
	03/04/2024	PR 03/08/24		Payroll 03/08/2024 02/19/24 thru 03/03/24 - FRS ER expense	296.77
	03/20/2024		FL Div Retirement	March retirement contribution (confirm 40790849976)	724.75
	03/20/2024	PR 03/22/24		Payroll 03/22/2024 03/04/24 thru 03/17/24 - FRS ER expense	296.77
	04/01/2024	PR 04/05/24		Payroll 04/05/2024 03/18/24 thru 03/31/24 - FRS ER expense	296.77
	04/15/2024	PR 04/05/24		Payroll 04/19/2024 04/01/24 thru 04/14/24 - FRS ER expense	296.77
	04/16/2024		FI Div of Retirement	April retirement contribution (confirm 241060907006)	724.75
	04/29/2024	PR 05/03/24		Payroll 05/03/2024 04/15/24 thru 04/28/24 - FRS ER expense	296.77
	05/13/2024	PR 05/17/24		Payroll 05/17/2024 04/29/24 thru 05/12/24 - FRS ER expense	296.77
	05/29/2024		FI Div of Retirement	FRS payment May 2024 (confirm 241490977500)	1,087.12
	05/29/2024	PR 05/31/24		Payroll 05/31/2024 05/13/24 thru 05/26/24 - FRS ER expense	296.77
	06/10/2024	PR 06/14/24		Payroll 06/14/2024 05/27/24 thru 06/07/24 - FRS ER expense	296.77
	06/24/2024	PR 06/28/24		Payroll 06/28/2024 6/08/24 thru 06/21/24 - FRS ER expense	296.77
	06/30/2024	41018	FI Div of Retirement	41018 June contributions	724.75
	07/05/2024	PR 06/28/24		Payroll 07/12/2024 6/22/24 thru 07/05/24 - FRS ER expense	298.08
	07/23/2024		FI Div of Retirement	July 41018 July contribution	727.38
	07/23/2024	PR 07/26/24		Payroll 07/26/2024 7/6/24 thru 07/19/24 - FRS ER expense	298.08
Total 4122 State Retirement					14,297.98
4123 Workers Comp					
	10/01/2023	20004	Egis Insurance Advisors	policy WC 100123939 10/1/23 - 10/1/24	2,298.53
Total 4123 Workers Comp					2,298.53
4124 Group Med, Life Ins.					
	10/01/2023		Blue Cross Blue Shield	October health insurance	1,406.45
	10/05/2023		aflac	September 2023	52.32

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10/06/2023	PR 10/20/23		Payroll 10/20/2023 09/30/23 thru 10/13/23 - health insurance	-28.95
10/30/2023	PR 11/03/23		Payroll 11/03/2023 10/16/23 thru 10/29/23 - health insurance	-28.95
10/31/2023		Blue Cross Blue Shield	November health insurance	1,406.45
11/07/2023		aflac	October 2023	78.48
11/13/2023	PR 11/17/23		Payroll 11/17/2023 10/30/23 thru 11/12/23 - health insurance	-28.95
11/27/2023	PR 12/01/23		Payroll 12/01/2023 11/13/23 thru 11/26/23 - health insurance	-28.95
11/30/2023		Blue Cross Blue Shield	Decebmer health insurance	1,406.45
12/07/2023		aflac	November 2023	52.32
12/11/2023	PR 12/15/23		Payroll 12/15/2023 11/27/23 thru 12/08/23 - health insurance	-28.95
12/26/2023	PR 12/29/23		Payroll 12/29/2023 12/09/23 thru 12/22/23 - health insurance	-28.95
12/29/2023		Blue Cross Blue Shield	January health insurance	1,406.45
01/05/2024		aflac	December 2023	52.32
01/08/2024	PR 01/12/24		Payroll 01/12/2024 12/23/23 thru 01/05/24 - health insurance	-28.95
01/22/2024	PR 01/26/24		Payroll 01/26/2024 01/08/04 thru 01/21/24 - health insurance	-28.95
01/31/2024		Blue Cross Blue Shield	February health insurance	1,406.45
02/05/2024	PR 02/09/24		Payroll 02/09/2024 01/22/04 thru 02/04/24 - health insurance	-28.95
02/07/2024		aflac	Januryar 2024	52.32
02/20/2024	PR 02/23/24		Payroll 02/23/2024 02/05/04 thru 02/16/24 - health insurance	-28.95
02/29/2024		Blue Cross Blue Shield	February health insurance	1,406.45
03/04/2024	PR 03/08/24		Payroll 03/08/2024 02/19/04 thru 03/03/24 - health insurance	-28.95
03/06/2024		aflac	February 2024	52.32
03/20/2024	PR 03/22/24		Payroll 03/22/2024 03/04/04 thru 03/17/24 - health insurance	-28.95
03/31/2024		Blue Cross Blue Shield	February health insurance	1,406.45
04/01/2024	PR 04/05/24		Payroll 04/05/2024 03/18/04 thru 03/31/24 - health insurance	-28.95
04/05/2024		aflac	March 2024	78.48
04/06/2024		aflac	March 2024	52.32
04/15/2024	PR 04/05/24		Payroll 04/19/2024 04/01/24 thru 04/14/24 - health insurance	-28.95
04/29/2024	PR 05/03/24		Payroll 05/03/2024 04/15/24 thru 04/28/24 - health insurance	-28.95
05/01/2024		Blue Cross Blue Shield	May 2024	1,406.45
05/06/2024		aflac	April 2024	52.32
05/13/2024	PR 05/17/24		Payroll 05/17/2024 04/29/24 thru 05/12/24 - health insurance	-28.95
05/29/2024	PR 05/31/24		Payroll 05/31/2024 05/13/24 thru 05/26/24 - health insurance	-28.95
06/03/2024		Blue Cross Blue Shield	June 2024	1,561.80
06/05/2024		aflac	May 2024	52.32
06/10/2024	PR 06/14/24		Payroll 06/14/2024 05/27/24 thru 06/07/24 - health insurance	-28.95
06/24/2024	PR 06/28/24		Payroll 06/28/2024 6/08/24 thru 06/21/24 - health insurance	-28.95
07/01/2024		Blue Cross Blue Shield	July 2024	1,561.80
07/05/2024	PR 06/28/24		Payroll 07/12/2024 6/22/24 thru 07/05/24 - health insurance	-28.95
07/23/2024	PR 07/26/24		Payroll 07/26/2024 7/6/24 thru 07/19/24 - health insurance	-28.95
Total 4124 Group Med, Life Ins.				14,342.77
4131 Equipment R & M				
11/20/2023	SC469840	Kelly Tractor	trip charge	491.00
11/29/2023	SVI524247	Kelly Tractor	trip charge	1,088.00

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	03/14/2024	124-39700	Wilson's Petroleum Equipment Inc	replace whip hose, purges and tested	495.31
Total 4131 Equipment R & M					2,074.31
4132 Supplies & Services					
	11/03/2023	335973	Cole Auto Supply	supplies	72.23
	05/29/2024	824658	DEP Storage Tank #6974	vehicular diesel tank registration	25.00
Total 4132 Supplies & Services					97.23
4136 Insurance					
	03/18/2024	648550	Guardian	vision, life, and dental 4/15/24 - 4/14/25	2,942.40
	05/14/2024	1181407	Guardian	refund of premiums - policy cancelled	-2,922.72
Total 4136 Insurance					19.68
4137 Transportation					
	10/31/2023	Oct 2023	Rob Vereen (reimbursement)	mileage for Oct 2023 560.6 miles @ \$0.655 (\$367.19)	367.19
	11/30/2023	Nov-23	Rob Vereen (reimbursement)	mileage for Nov 2023 556.4 miles @ \$0.655 (\$364.44)	364.44
	01/31/2024	01-24	Rob Vereen (reimbursement)	mileage for Jan 2024 miles @ \$0.67 (\$368.77)	368.77
	02/29/2024	Feb 24	Rob Vereen (reimbursement)	mileage for Jan 2024 miles @ \$0.67 (\$368.77)	374.40
	03/31/2024	Mar-24	Rob Vereen (reimbursement)	mileage for March 2024, 550 miles @ \$0.67 (\$368.50)	368.50
	04/30/2024	Apr 24	Rob Vereen (reimbursement)	mileage for April 2024, 550.4 miles @ \$0.67 (\$368.77)	368.77
	06/03/2024	May24	Rob Vereen (reimbursement)	mileage for May 2024, 558.8 miles @ \$0.67 (\$374.40)	374.40
	07/01/2024	June 2024	Rob Vereen (reimbursement)	mileage for June 2024, 555 miles @ \$0.67 (\$371.85)	371.85
Total 4137 Transportation					2,958.32
4100 Ditch Maintenance - Other					
	05/13/2024	BG 1692	Blue Goose Construction LLC	park lateral - PL-2 intersection	96,509.91
	10/06/2023	CTS73	Cates Tractor Service LLC	canal on 99th St - clean and reshape canal	25,700.00
Total 4100 Ditch Maintenance - Other					122,209.91
Total 4100 Ditch Maintenance					439,901.00
5000 - General Admin					
5019 - Conversion Consultant					
	10/01/2023	5599	Vogel Group	consulting services October 2023	7,777.78
Total 5019 - Conversion Consultant					7,777.78
5018 - Bank Service Charges					
	10/31/2023			Service Charge	3.00
	10/31/2023			Service Charge	52.84
	11/30/2023			Service Charge	3.00
	11/30/2023			Service Charge	53.00
	12/29/2023			Service Charge	3.00
	12/29/2023			Service Charge	53.00
	01/31/2024			Service Charge	3.00
	01/31/2024			Service Charge	35.44
	02/29/2024			Service Charge	29.00
	02/29/2024			Service Charge	3.00
	03/29/2024			Service Charge	3.00
	03/29/2024			Service Charge	61.81
	03/29/2024			Service Charge	61.81

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	04/30/2024			Service Charge	3.00
	04/30/2024			Service Charge	38.02
	05/31/2024			Service Charge	3.00
	05/31/2024			Service Charge	41.47
Total 5018 · Bank Service Charges					450.39
5079 · Postage					
	10/31/2023	2023-1309	Special District Services	FedEx - September 2023	178.43
	11/30/2023	2023-1646	Special District Services	FedEx	8.53
	12/31/2023	2023-1897	Special District Services	FedEx	61.88
	02/29/2024	2024-0207	Special District Services	postage	3.15
	02/29/2024	2024-0207	Special District Services	FedEx	278.14
	03/31/2024	2024-0445	Special District Services	FedEx	116.60
	04/30/2024	2024-0564	Special District Services	FedEx	56.81
	05/31/2024	2024-0699	Special District Services	postage	0.64
	06/30/2024	2024-0824	Special District Services	FedEx	47.33
	07/31/2024	2024-0949	Special District Services	FedEx	55.45
	07/31/2024	2024-0949	Special District Services	Postage	1,566.72
Total 5079 · Postage					2,373.68
5003 · Miscellaneous					
	10/31/2023	2023-1309	Special District Services	travel - September 2023	168.99
	11/30/2023	2023-1646	Special District Services	travel	91.05
	12/31/2023	2023-1897	Special District Services	travel	114.64
	01/31/2024	2024-0083	Special District Services	travel	24.24
	02/06/2024	3457	Window Solutions Inc.	install window film on CAT Excavator	800.00
	02/29/2024	2024-0207	Special District Services	travel	187.60
	03/31/2024	2024-0445	Special District Services	travel	93.80
	04/30/2024	2024-0564	Special District Services	travel	93.80
	04/30/2024	2024-0564	Special District Services	conference calls	27.52
	05/31/2024	2024-0699	Special District Services	travel	237.85
	05/31/2024	2024-0699	Special District Services	Publix	10.69
	06/30/2024	2024-0824	Special District Services	travel	187.60
	06/30/2024	2024-0824	Special District Services	conference calls	42.52
	07/31/2024	2024-0949	Special District Services	travel	140.70
Total 5003 · Miscellaneous					2,221.00
5002 · Website management					
	10/31/2023	2023-1309	Special District Services	website fee	250.00
	11/30/2023	2023-1646	Special District Services	website fee	250.00
	12/31/2023	2023-1897	Special District Services	website fee	250.00
	01/31/2024	2024-0083	Special District Services	website fee	250.00
	02/29/2024	2024-0207	Special District Services	website fee	250.00
	03/31/2024	2024-0445	Special District Services	website fee	250.00
	04/30/2024	2024-0564	Special District Services	website fee	250.00
	05/31/2024	2024-0699	Special District Services	website fee	250.00

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	06/30/2024	2024-0824	Special District Services	website fee	250.00
	07/31/2024	2024-0949	Special District Services	website fee	250.00
Total 5002 · Website management					2,500.00
5091 · Payroll processing fee					
	10/06/2023	PR 10/20/23		Payroll 10/20/2023 09/30/23 thru 10/13/23 - payroll fee	66.65
	10/30/2023	PR 11/03/23		Payroll 11/03/2023 10/16/23 thru 10/29/23 - payroll fee	73.25
	11/13/2023	PR 11/17/23		Payroll 11/17/2023 10/30/23 thru 11/12/23 - payroll fee	20.45
	11/27/2023	PR 12/01/23		Payroll 12/01/2023 11/13/23 thru 11/26/23 - payroll fee	46.85
	12/11/2023	PR 12/15/23		Payroll 12/15/2023 11/27/23 thru 12/08/23 - payroll fee	109.80
	12/26/2023	PR 12/29/23		Payroll 12/29/2023 12/09/23 thru 12/22/23 - payroll fee	46.85
	01/08/2024	PR 01/12/24		Payroll 01/12/2024 12/23/23 thru 01/05/24 - payroll fee	46.85
	01/22/2024	PR 01/26/24		Payroll 01/26/2024 01/08/04 thru 01/21/24 - payroll fee	46.95
	02/05/2024	PR 02/09/24		Payroll 02/09/2024 01/22/04 thru 02/04/24 - payroll fee	46.95
	02/20/2024	PR 02/23/24		Payroll 02/23/2024 02/05/04 thru 02/16/24 - payroll fee	46.95
	03/04/2024	PR 03/08/24		Payroll 03/08/2024 02/19/04 thru 03/03/24 - payroll fee	46.95
	03/20/2024	PR 03/22/24		Payroll 03/22/2024 03/04/04 thru 03/17/24 - payroll fee	46.95
	04/01/2024	PR 04/05/24		Payroll 04/05/2024 03/18/04 thru 03/31/24 - payroll fee	46.95
	04/15/2024	PR 04/05/24		Payroll 04/19/2024 04/01/24 thru 04/14/24 - payroll fee	46.95
	04/29/2024	PR 05/03/24		Payroll 05/03/2024 04/15/24 thru 04/28/24 - payroll fee	46.95
	05/13/2024	PR 05/17/24		Payroll 05/17/2024 04/29/24 thru 05/12/24 - payroll fee	46.95
	05/29/2024	PR 05/31/24		Payroll 05/31/2024 05/13/24 thru 05/26/24 - payroll fee	46.95
	06/10/2024	PR 06/14/24		Payroll 06/14/2024 05/27/24 thru 06/07/24 - payroll fee	46.95
	06/24/2024	PR 06/28/24		Payroll 06/28/2024 6/08/24 thru 06/21/24 - payroll fee	46.95
	07/05/2024	PR 06/28/24		Payroll 07/12/2024 6/22/24 thru 07/05/24 - payroll fee	46.95
	07/23/2024	PR 07/26/24		Payroll 07/26/2024 7/6/24 thru 07/19/24 - payroll fee	46.95
Total 5091 · Payroll processing fee					1,068.00
5017 · Management Fee					
	10/31/2023	2023-1309	Special District Services	management fee October 2023	6,000.00
	11/30/2023	2023-1646	Special District Services	management fee November 2023	6,000.00
	12/31/2023	2023-1897	Special District Services	management fee December 2023	6,000.00
	01/31/2024	2024-0083	Special District Services	Management fee - January 2024	6,000.00
	02/29/2024	2024-0207	Special District Services	Management fee - February 2024	6,000.00
	03/31/2024	2024-0445	Special District Services	Management Fee - March 2024	6,000.00
	04/30/2024	2024-0564	Special District Services	Management Fee - April 2024	6,000.00
	05/31/2024	2024-0699	Special District Services	Management Fee - May 2024	6,000.00
	06/30/2024	2024-0824	Special District Services	Management Fee - June 2024	6,000.00
	07/31/2024	2024-0949	Special District Services	Management Fee - July 2024	6,000.00
Total 5017 · Management Fee					60,000.00
5015 · Engineering					
	10/27/2023	202329094	Carter Associates, Inc	October 2023	19,642.38
	11/30/2023	202333741	Carter Associates, Inc	November 2023	18,716.32
	12/31/2023	202337428	Carter Associates, Inc	December 2023	16,219.58
	01/26/2024	202401515	Carter Associates, Inc	January 2024	17,460.70

Fellsmere Water Control District
Expenditures
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	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
	03/01/2024	202406183	Carter Associates, Inc	February 2024	27,176.53
	04/15/2024	202410822	Carter Associates, Inc	March 2024	9,660.98
	04/26/2024	202413123	Carter Associates, Inc	April 2024	5,366.46
	05/31/2024	202417339	Carter Associates, Inc	May 2024	12,950.44
	06/28/2024	202420906	Carter Associates, Inc	June 2024	5,043.13
Total 5015 · Engineering					<u>132,236.52</u>
5013 · Legal & Professional					
	10/31/2023	3312459	Kutak Rock	general representation October 2023	1,037.00
	11/30/2023	3327637	Kutak Rock	general representation November 2023	170.00
	11/30/2023	3341228	Kutak Rock	board meeting November 9, 2023	600.00
	12/31/2023	3341227	Kutak Rock	general representation December 2023	2,561.28
	01/31/2024	3355307	Kutak Rock	board meeting January 2024	600.00
	02/29/2024	3355306	Kutak Rock	legal January 2024	403.19
	02/29/2024	3368609	Kutak Rock	legal February 2024	1,074.00
	03/31/2024	3382546	Kutak Rock	legal March 2024	4,002.50
	05/31/2024	3409818	Kutak Rock	legal May 2024	3,491.00
	06/20/2024	3409819	Kutak Rock	monthly meetings May 2024	600.00
	06/30/2024	3423918	Kutak Rock	monthly meetings June 2024	408.50
Total 5013 · Legal & Professional					<u>14,947.47</u>
5014 · Insurance					
	10/01/2023	19999	Egis Insurance Advisors	policy 100123939 10/01/23 - 10/01/2024	15,961.00
	10/09/2023	20533	Egis Insurance Advisors	policy 012896090 11/14/23 - 11/14/24 storage tank liability	558.89
	01/25/2024	21046	Egis Insurance Advisors	policy # 100123939 10/01/23 - 10/01/24 add/delete inland marine	221.00
Total 5014 · Insurance					<u>16,740.89</u>
5016 · audit services					
	06/03/2024	25908	Grau and Associates	1st progress payment for 22/23 audit	2,000.00
	07/01/2024	26105	Grau and Associates	2nd and final progress payment for 22/23 audit	10,000.00
Total 5016 · audit services					<u>12,000.00</u>
5053 · Prop Appraiser Fees					
	10/02/2023	2023/2024	Indian River County Property Appraiser	property appraiser fees	1,800.00
Total 5053 · Prop Appraiser Fees					<u>1,800.00</u>
5074 · Property Taxes					
	12/01/2023	Lincoln St	IRC Tax Collector	property tax	117.65
	12/01/2023	109 N Willow St	IRC Tax Collector	property tax	232.32
	12/01/2023	143 Willow St	IRC Tax Collector	property tax	542.29
Total 5074 · Property Taxes					<u>892.26</u>
5076 · Licenses, Permits					
	10/02/2023	87952	Dept of Economic Opportunity	Special District fee 2023/2024	175.00
Total 5076 · Licenses, Permits					<u>175.00</u>
5077 · Memberships					
	10/01/2023	536	FASD	FASD membership	2,000.00
Total 5077 · Memberships					<u>2,000.00</u>
5078 · Advertising					

Fellsmere Water Control District
Expenditures
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<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
10/23/2023	0005987469	Gannett Florida LocaliQ	FY 23/24 Mtg Schedule	152.88
01/31/2024	0006204012	Gannett Florida LocaliQ	Notice of Reg Board Mtg	121.52
02/29/2024	0006269403	Gannett Florida LocaliQ	Advertisement for Bids for Lateral U, Park Lateral & Main Canal Maintenanc	229.32
03/31/2024	0006334891	Gannett Florida LocaliQ	Notice of Special Board Mtg	123.48
04/30/2024	0006396297	Gannett Florida LocaliQ	Notice of Annual LO Mtg & Reg Board Mtg	284.36
05/31/2024	0006463553	Gannett Florida LocaliQ	REVISED FY 23/24 Mtg Schedule	147.04
06/30/2024	0006523092	Gannett Florida LocaliQ	Notice of PH & Reg Board Mtg	255.40
Total 5078 · Advertising				1,314.00
5082 · Maint Bldg & Grounds				
10/01/2023	2023-10-01	Herrera Lawn Care	monthly lawn care	140.00
10/12/2023	001931	Red Services Solutions	office cleaning	100.00
10/26/2023	002020	Red Services Solutions	office cleaning	100.00
11/01/2023	2023-11-01	Herrera Lawn Care	monthly lawn care	140.00
11/07/2023	002104	Red Services Solutions	office cleaning	100.00
11/21/2023	54231150	Stark Exterminators	interior and exterior service	40.00
12/01/2023	2023-12-01	Herrera Lawn Care	monthly lawn care	140.00
01/01/2024	2024-01-01	Herrera Lawn Care	monthly lawn care	140.00
01/08/2024	54932450	Stark Exterminators	interior and exterior service	40.00
01/09/2024	002621	Red Services Solutions	office cleaning	100.00
01/24/2024	002736	Red Services Solutions	office cleaning	100.00
02/01/2024	2024-02-01	Herrera Lawn Care	monthly lawn care	140.00
02/07/2024	002872	Red Services Solutions	office cleaning	100.00
02/21/2024	003007	Red Services Solutions	office cleaning	100.00
03/01/2024	2024-03-01	Herrera Lawn Care	monthly lawn care	140.00
03/06/2024	003143	Red Services Solutions	office cleaning	100.00
03/11/2024	55693704	Stark Exterminators	interior and exterior service	41.00
03/20/2024	003296	Red Services Solutions	office cleaning	100.00
04/01/2024	2024-04-01	Herrera Lawn Care	monthly lawn care	140.00
04/03/2024	003439	Red Services Solutions	office cleaning	100.00
04/17/2024	003596	Red Services Solutions	office cleaning	100.00
05/01/2024	2024-05-01	Herrera Lawn Care	monthly lawn care	140.00
05/02/2024	003763	Red Services Solutions	office cleaning	100.00
05/14/2024	003834	Red Services Solutions	office cleaning	100.00
05/20/2024	56585564	Stark Exterminators	interior and exterior service	41.00
06/01/2024	2024-06-01	Herrera Lawn Care	monthly lawn care	140.00
06/26/2024	225073-0001	Red Services Solutions	office cleaning	125.00
07/01/2024	2024-07-01	Herrera Lawn Care	monthly lawn care	140.00
07/05/2024	57449747	Stark Exterminators	interior and exterior service	41.00
Total 5082 · Maint Bldg & Grounds				3,028.00
5083 · Utilities				
10/06/2023	85682-24037 1023	FPL	85682-24037 09/07/23 - 10/07/23	184.30
10/10/2023	287326384239X1018202	AT&T (287326384239)	wireless 10/11/23 - 11/10/23	70.47
10/19/2023	4965673803	AT & T	account # 831-001-3105 966	100.00

Fellsmere Water Control District
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<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
10/21/2023	326232638	AT&T (326232638)	internet	96.30
10/26/2023	9204519517	City of Fellsmere	water usage and stormwater fee	29.60
11/06/2023	85682-24037	FPL	85682-24037 10/06/23 - 11/06/23	144.42
11/10/2023	287326384239X1118202	AT&T (287326384239)	wireless 11/11/23 - 12/10/23	70.47
11/19/2023	2989604804	AT & T	account # 831-001-3105 966	100.00
11/21/2023	326232638	AT&T (326232638)	internet	96.30
11/29/2023	9204519517	City of Fellsmere	water usage and stormwater fee	35.28
12/05/2023	85682-24037	FPL	85682-24037 11/06/23 - 12/05/23	154.12
12/10/2023	287326384239X1218202	AT&T (287326384239)	wireless 12/11/23 - 01/10/24	70.78
12/19/2023	5786954802	AT & T	account # 831-001-3105 966	100.00
12/21/2023	326232638	AT&T (326232638)	internet	96.30
12/28/2023	9204519517	City of Fellsmere	water usage and stormwater fee	59.20
01/06/2024	85682-24037	FPL	85682-24037 12/05/23 - 01/05/24	145.80
01/10/2024	287326384239X011820	AT&T (287326384239)	wireless 01/11/24 - 02/10/24	70.78
01/19/2024	2098785800	AT & T	account # 831-001-3105 966	100.00
01/21/2024	326232638	AT&T (326232638)	internet	106.29
02/06/2024	85682-24037 0224	FPL	85682-24037 01/05/2024 - 02/06/2024	173.78
02/10/2024	287326384239X0218202	AT&T (287326384239)	wireless 02/11/24 - 03/10/24	70.60
02/19/2024	4620117807	AT & T	account # 831-001-3105 966	100.00
02/21/2024	326232638	AT&T (326232638)	internet	106.29
02/27/2024	9204519517	City of Fellsmere	water usage and stormwater fee	0.78
02/29/2024	2024-0207	Special District Services	City of Fellsmere utility chargeback	31.60
03/06/2024	85682-24037	FPL	85682-24037 02/06/2024 - 03/06/2024	154.05
03/10/2024	287326384239X0318202	AT&T (287326384239)	wireless 03/11/24 - 04/10/24	65.60
03/21/2024	326232638	AT&T (326232638)	internet	96.30
03/26/2024	9204519517	City of Fellsmere	water usage and stormwater fee	35.80
03/31/2024	331005880	AT & T	account # 831-001-3105 966	200.00
04/05/2024	85682-24037	FPL	85682-24037 03/06/2024 - 04/05/2024	155.76
04/10/2024	287326384239X0418202	AT&T (287326384239)	wireless 04/11/24 - 05/10/24	74.31
04/21/2024	326232638	AT&T (326232638)	internet	96.30
04/25/2024	9204519517	City of Fellsmere	water usage and stormwater fee	35.80
05/07/2024	85682-24037 0524	FPL	85682-24037 04/05/2024 - 04/07/2024	165.45
05/10/2024	287326384239X0518202	AT&T (287326384239)	wireless 05/11/24 - 06/10/24	74.31
05/21/2024	326232638	AT&T (326232638)	internet	96.30
05/29/2024	9204519517	City of Fellsmere	water usage and stormwater fee	41.74
06/06/2024	85682-24037 0624	FPL	85682-24037 05/07/2024 - 06/06/2024	206.86
06/10/2024	287326384239X0618202	AT&T (287326384239)	wireless 06/11/24 - 07/10/24	74.31
06/21/2024	326232638	AT&T (326232638)	internet	96.30
06/27/2024	9204519517	City of Fellsmere	water usage and stormwater fee	75.97
07/08/2024	85682-24037 0724	FPL	85682-24037 06/06/2024 - 07/08/2024	225.56
07/10/2024	287326384239X0718202	AT&T (287326384239)	wireless 07/11/24 - 08/10/24	74.34
				4,358.52

Total 5083 · Utilities
5086 · Telephone

Fellsmere Water Control District
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	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
	10/07/2023	9541363802	AT&T (831-001-2595 734)	10/7/23 - 11/6/23	109.24
	11/07/2023	831-001-2595 734	AT&T (831-001-2595 734)	11/7/23 - 12/6/23	109.24
	12/07/2023	9509825802	AT&T (831-001-2595 734)	12/7/23 - 01/6/24	109.24
	01/07/2024	5185985804	AT&T (831-001-2595 734)	01/7/24 - 02/6/24	109.24
	02/07/2024	0318917806	AT&T (831-001-2595 734)	02/7/24 - 03/06/24	109.29
	03/07/2024	831-001-2595 734	AT&T (831-001-2595 734)	03/7/24 - 04/06/24	109.29
	04/07/2024	8350929805	AT&T (831-001-2595 734)	04/7/24 - 05/06/24	217.81
	06/17/2024	5768860902	AT&T (831-001-2595 734)	6/7/24 - 07/06/24	107.65
	07/07/2024	8070591900	AT&T (831-001-2595 734)	7/7/24 - 08/06/24	219.71
Total 5086 · Telephone					<u>1,200.71</u>
5090 · Office Supplies					
	10/31/2023	2023-1309	Special District Services	copier charges - September 2023	98.40
	10/31/2023	2023-1309	Special District Services	meeting books - September 2023	28.00
	11/30/2023	2023-1646	Special District Services	copier charges	46.20
	11/30/2023	Nov-23	Rob Vereen (reimbursement)	Dollar General reimbursement \$38.48	38.48
	12/31/2023	2023-1897	Special District Services	copier charges	2.25
	12/31/2023	2023-1897	Special District Services	meeting books	24.00
	01/31/2024	2024-0083	Special District Services	copier charges	17.55
	02/29/2024	2024-0207	Special District Services	copier charges	45.45
	02/29/2024	2024-0207	Special District Services	meeting books	24.00
	03/31/2024	2024-0445	Special District Services	copier charges	12.30
	04/30/2024	2024-0564	Special District Services	copier charges	37.50
	04/30/2024	2024-0564	Special District Services	meeting books	20.00
	04/30/2024	2024-0564	Special District Services	Publix and USPS	39.13
	05/31/2024	2024-0699	Special District Services	copier charges	7.50
	06/30/2024	2024-0824	Special District Services	copier charges	65.10
	06/30/2024	2024-0824	Special District Services	meeting books	28.00
	07/31/2024	2024-0949	Special District Services	copier charges	889.50
	07/31/2024	2024-0949	Special District Services	mailouts	470.00
Total 5090 · Office Supplies					<u>1,893.36</u>
Total 5000 · General Admin					<u>268,977.58</u>
Total Expenditures					<u>850,143.10</u>

**FELLSMERE WATER CONTROL DISTRICT
TAX COLLECTIONS 2023-2024**

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	O & M Assessment Income (Before Discounts & Fee)	O & M Assessment Income (After Discounts & Fee)
									\$529,849.00	\$529,849.00	\$529,849.00
									\$497,950.00	\$497,950.00	\$497,950.00
1		Paid to Indian River County Prop Appraiser	10/02/23	Fees			\$ (1,800.00)		\$ (1,800.00)		\$ (1,800.00)
2	1	Indian River County Tax Collector	11/03/23	NAV Taxes/Interest	\$ 9,538.12	\$ 12.36	\$ (180.74)	\$ (414.25)	\$ 8,955.49	\$ 9,550.48	\$ 8,955.49
3	2	Indian River County Tax Collector	11/09/23	NAV Taxes	\$ 24,012.00		\$ (461.03)	\$ (960.50)	\$ 22,590.47	\$ 24,012.00	\$ 22,590.47
4	3	Indian River County Tax Collector	11/17/23	NAV Taxes	\$ 24,360.00		\$ (108.23)	\$ (974.52)	\$ 23,277.25	\$ 24,360.00	\$ 23,277.25
5	4	Indian River County Tax Collector	11/22/23	NAV Taxes	\$ 37,555.00			\$ (1,502.24)	\$ 36,052.76	\$ 37,555.00	\$ 36,052.76
6	5	Indian River County Tax Collector	12/08/23	NAV Taxes	\$ 118,989.00		\$ (1.15)	\$ (4,759.61)	\$ 114,228.24	\$ 118,989.00	\$ 114,228.24
7	6	Indian River County Tax Collector	12/15/23	NAV Taxes	\$ 236,825.43		\$ (748.85)	\$ (9,421.64)	\$ 226,654.94	\$ 236,825.43	\$ 226,654.94
8	7	Indian River County Tax Collector	12/21/23	NAV Taxes	\$ 3,620.15			\$ (109.17)	\$ 3,510.98	\$ 3,620.15	\$ 3,510.98
9	8	Indian River County Tax Collector	12/29/23	NAV Taxes	\$ 3,541.41			\$ (106.25)	\$ 3,435.16	\$ 3,541.41	\$ 3,435.16
10	9	Indian River County Tax Collector	01/12/24	NAV Taxes	\$ 8,490.16			\$ (254.70)	\$ 8,235.46	\$ 8,490.16	\$ 8,235.46
11	10	Indian River County Tax Collector	01/26/24	NAV Taxes/Interest	\$ 12,564.22	\$ (29.70)		\$ (289.47)	\$ 12,245.05	\$ 12,534.52	\$ 12,245.05
12	Int - 1	Indian River County Tax Collector	01/26/24	Interest		\$ 162.38			\$ 162.38	\$ 162.38	\$ 162.38
13	11	Indian River County Tax Collector	02/16/24	NAV Taxes	\$ 8,425.49			\$ (168.20)	\$ 8,257.29	\$ 8,425.49	\$ 8,257.29
14	12	Indian River County Tax Collector	02/23/24	NAV Taxes	\$ 6,496.00			\$ (68.15)	\$ 6,427.85	\$ 6,496.00	\$ 6,427.85
15	13	Indian River County Tax Collector	03/15/24	NAV Taxes	\$ 9,541.00			\$ (95.41)	\$ 9,541.00	\$ 9,541.00	\$ 9,541.00
16	14	Indian River County Tax Collector	03/28/24	NAV Taxes	\$ 10,980.02			\$ (18.27)	\$ 10,961.75	\$ 10,980.02	\$ 10,961.75
17	15	Indian River County Tax Collector	04/26/24	NAV Taxes	\$ 26,154.22				\$ 26,154.22	\$ 26,154.22	\$ 26,154.22
18	Int - 2	Indian River County Tax Collector	04/26/24	Interest		\$ 54.72			\$ 54.72	\$ 54.72	\$ 54.72
19	16	Indian River County Tax Collector	05/31/24	NAV Taxes	\$ 9,243.52	\$ 211.01			\$ 9,454.53	\$ 9,454.53	\$ 9,454.53
20	17	Indian River County Tax Collector	06/28/24	NAV Taxes/Interest	\$ 4,676.12	\$ 140.28			\$ 4,816.40	\$ 4,816.40	\$ 4,816.40
21	18	Indian River County Tax Collector	06/28/24	NAV Taxes/Interest	\$ 12,006.14	\$ 575.11			\$ 12,581.25	\$ 12,581.25	\$ 12,581.25
22									\$ -		
23									\$ -		
24									\$ -		
25									\$ -		
26									\$ -		
					\$ 567,018.00	\$ 1,126.16	\$ (3,300.00)	\$ (19,142.38)	\$ 545,797.19	\$ 568,144.16	\$ 545,797.19

\$ 567,018.00	
\$ 1,126.16	\$ 545,797.19
\$ (568,144.16)	\$ (545,797.19)
\$ -	\$ -

Note: \$529,849 is 2023/2024 Budgeted assessments before discounts and fees.
\$497,950 is 2023/2024 Budgeted assessments after discounts and fees.