



**FELLSMERE
WATER CONTROL DISTRICT**

INDIAN RIVER COUNTY

**REGULAR BOARD MEETING
SEPTEMBER 12, 2024
5:30 P.M.**

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

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

AGENDA
FELLSMERE
WATER CONTROL DISTRICT
22 South Orange Street
Fellsmere, Florida 32948
REGULAR BOARD MEETING
September 12, 2024
5:30 P.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. August 5, 2024 Special Board Meeting.....	Page 2
F. Old Business	
1. Discussion Regarding May 11, 2017 Annual Meeting Minutes.....	Page 5
G. New Business	
1. Discussion of District Management	
2. Status of the Water Control from the Buffer Preserve	
3. Status of the Lateral Cleaning and Maintenance	
H. Administrative Matters	
1. Financials.....	Page 22
2. Attorney	
3. Manager	
I. Comments from the Public	
J. Board Members Comments	
K. Adjourn	



Florida

PO Box 631244 Cincinnati, OH 45263-1244

GANNETT

AFFIDAVIT OF PUBLICATION

Fellsmere Water Control Dist
Fellsmere Water Control Dist
2501 Burns RD # A
Palm Beach Gardens FL 33410-5207

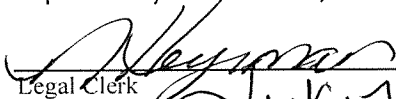
STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Indian River Press Journal/St Lucie News Tribune/Stuart News, newspapers published in Indian River/St Lucie/Martin Counties, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Public Notices, was published on the publicly accessible websites of Indian River/St Lucie/Martin Counties, Florida, or in a newspaper by print in the issues of, on:

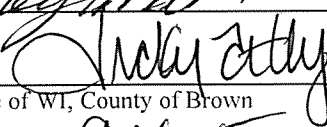
05/01/2024

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

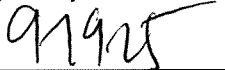
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 05/01/2024



Legal Clerk



Notary, State of WI, County of Brown



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VICKY FELTY
Notary Public
State of Wisconsin

FELLSMERE WATER CONTROL DISTRICT
REVISED FISCAL YEAR 2023/2024
MEETING SCHEDULE
NOTICE IS HEREBY GIVEN that the Board of Supervisors ("Board") of the Fellsmere Water Control District ("District") will hold Regular Board Meetings (the "Meeting" or "Meetings") in the City Hall Auditorium located at 22 S. Orange Street, Fellsmere, Florida 32948 at 5:30 p.m. on the following dates:

May 9, 2024
July 11, 2024
September 12, 2024

The purpose of the meetings is to conduct any business which may lawfully & properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for special districts. Copies of the Agendas for any of the meetings may be obtained from the District's website www.fellsmerewatercontroldistrict.org or by contacting the District Manager at 772-345-5119 or by email at bsakuma@sdsinc.org and/or toll free at 1-877-737-4922 prior to the date of the particular meeting. The Meetings may be continued to a date, time and place to be specified on the record at the Meeting.

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

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's 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 Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered of the 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
Pub: May 1, 2024
TCN10112489

**FELLSMERE WATER CONTROL DISTRICT
SPECIAL BOARD MEETING MINUTES
AUGUST 5, 2024**

A. CALL TO ORDER

The Special Board Meeting of the Fellsmere Water Control District (“District”) of August 5, 2024, was called to order at 10:00 a.m. in the District office located at 109 North Willow Street, Fellsmere, Florida 32948.

B. PROOF OF PUBLICATION

Proof of publication was presented that showed notice of the Special Board Meeting had been published in the *Indian River Press Journal* on July 26, 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 Managers Frank Sakuma and Stephanie Brown of Special District Services, Inc.; Todd Wodraska, President 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.

Mark Mathes, City Manager of the City of Fellsmere, was also present.

D. ADDITIONS OR DELETIONS TO THE AGENDA

Mr. Kurtz asked for discussion of the Fellsmere extension of 97th Street.

E. APPROVAL OF MINUTES

1. July 11, 2024, Regular Board Meeting and Public Hearing Minutes

Mr. Carnell made a **motion**, seconded by Mr. Kurtz, approving the July 11, 2024, Regular Board & Public Hearing Meeting Minutes. The **motion** passed unanimously.

F. OLD BUSINESS

There was no old business to come before the Board

G. NEW BUSINESS

1. Consider Resolution No. 2024-06 Adopting Goals and Objectives

Resolution No. 2024-06 was presented, entitled:

RESOLUTION NO. 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.

District Attorney Jonathan Johnson provided an explanation of the District goals and objectives due to changes in Florida legislation. The Board revised the District Operations section, specifically changing the objective “Water Control Plan in effect” to “Maintain Water Control Plan Compliance,” and changing the performance measure from “Water Control Plan in place” to “Water Control Plan in Compliance.”

After Board discussion, Mr. Kurtz made a **motion**, seconded by Mr. Carnell, adopting Resolution 2024-06, as revised. The **motion** passed unanimously.

2. Discussion of District Management

Mr. Nelson spoke in favor of transitioning to a full time employee instead of using contracted support for district management. Mr. Kurtz stated that an onsite manager would offer faster response times with one person overseeing all District operations. Mr. Wodraska advised that Special District Services could offer administrative services in a limited capacity as a supplement to an onsite District Manager. Mr. Nelson suggested Mark Mathes be offered employment as the District Manager.

After Board discussion, Mr. Kurtz made a **motion**, seconded by Mr. Nelson to extend an offer of employment to Mr. Mathes for the District Manager position with the starting salary of \$100,000 per year, as an employee of the Fellsmere Water Control District effective September 9, 2024. The **motion** passed unanimously.

Mr. Kurtz made a **motion**, seconded by Mr. Carnell, authorizing Mr. Nelson to negotiate terms of employment with Mr. Mathes, and if needed, the scope of work between Fellsmere and Special District Services for support services. The **motion** passed unanimously.

Mr. Carnell made a **motion**, seconded by Mr. Kurtz directing District Attorney Jonathan Johnson to send a notice of termination to Special District Services, ending the current Management Services Agreement, and noting an effective termination date of September 30, 2024. The **motion** passed unanimously.

3. Discussion of City of Fellsmere 97th Street Extension

Mr. Mathes discussed the anticipated extension of 97th Street. After Board discussion, Mr. Kurtz made a **motion**, seconded by Mr. Carnell, for the City of Fellsmere to utilize a prior agreement as a template for the conveyance of District owned right-of-way along future 97th Street. The **motion** passed unanimously.

H. ADMINISTRATIVE MATTERS

1. Financials

Mr. Sakuma noted that the financials were included in the Board package. During Board discussion of the financials, Mr. Kurtz made a **motion**, seconded by Mr. Carnell, authorizing the use of the \$300,000 contingency fund for District operations. The **motion** passed unanimously.

Mr. Sakuma provided the Board with a copy of the 2023/2024 financial audit and notified the Board that there were no findings.

2. Attorney

There was no attorney report at this time.

3. Manager

Mr. Sakuma had no further comments for the Board.

4. Engineer

District Engineer George Simons provided an update of the ongoing major projects in Main Canal, Lateral U, and Park Lateral. The Board discussed the projects and some potential changes in scope for several projects based on field conditions.

Mr. Simons notified the Board he would become a part time employee in January, 2025, and introduced Garret Miller of Carter Associates. While Mr. Simons will still support the District as the primary District Engineer, Mr. Miller will be taking on more tasks related to the District.

I. COMMENTS FROM THE PUBLIC

There were no comments from the public.

J. BOARD MEMBERS COMMENTS

Mr. Kurtz referred to an e-mail from Senator Erin Grall about concerns regarding the District that she has been receiving from Fellsmere residents. Mr. Nelson responded that he would be the liaison for the District in discussing the concerns with Senator Grall.

K. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 11:59 a.m. There were no objections.

Secretary/Assistant Secretary

President/Vice-President

**Statement of Revenues, Expenditures, and
Changes in Fund Balance-General Fund
Year Ended September 30, 2016
General Fund**

Revenues

Taxes, net of discounts	\$ 268,845
Interest	954
Other income	7,235
TOTAL REVENUE	277,034

Expenditures

Current operating:	
• Aquatic Weed Control	141,894
• Ditch Maintenance	101,713
• General Administrative	362,178
Capital outlay	
Total Expenditures	605,785
Net Decrease in Fund Balance	(328,751)
Fund Balance beginning of year	<u>1,201,592</u>
Fund Balance end of year	\$ 872,841

Annual Report of the Supervisors:

The Board deferred its' report to that information included in the Engineers Report filed above.

The Landowners meeting adjourned at 10:14 a.m. and proceeded into the Supervisors Meeting.

Annual Supervisors Meeting May 11, 2017

A public meeting of the Fellsmere Water Control District was held at the office of the District 109 N. Willow Street, Fellsmere, Florida at 10:00 a.m. Thursday May 11, 2017, pursuant to public notice published in the Vero Beach Press Journal.

Present were Supervisors: Richard Carnell, Mike Monroe and Jeff Bolling.

Also present were Michael O'Haire, Marvin Carter, George Simons, Rodney Tillman and Joyce Hertel.

Motion was made by Marvin Carter and seconded by Mike Monroe that the Minutes of March 9, 2017 were approved as mailed.

The Election of Officers is as follows:

President Richard Carnell 2 year

Vice President Mike Monroe 1 year

Supervisor Jeff Bolling 3 year
Secretary Joyce Hertel
Treasurer/Superintendent Rodney Tillman
Deputy Secretary Dawn Cosner
Deputy Treasurer Judy Warga

The Appointment for the ensuing year was:

District Engineer will be George Simons Principle and his Engineer firm will be Carter Associates.

District Attorney will be Michael O'Haire, and his firm being Law Offices O'Haire, Quinn, Candler and Casalino Chartered.

• **Employment Agreement with Attorney**

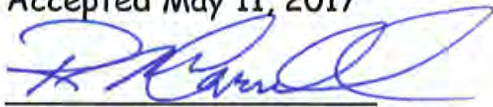
(Chapter 298.18 F.S.)

Mr. Michael O'Haire agrees to undertake representation of the Fellsmere Water Control District on an Annual Basis for a monthly retainer of \$450.00 and other services billed at the rate of \$500.00 per hour, must be pre approved. This retainer will cover attendance at meetings and will assure that no-conflicting employment is undertaken by Michael O'Haire, all services performed by his firm.

This agreement will be in affect from May 2017 - May 2018.

Accepted May 11, 2017

Accepted May 11, 2017



-5-

Richard Carnell, President

Michael O'Haire

Corporate Seal

Attest:  District Secretary
Joyce Hertel

• **Employment Agreement with Engineer Rate Schedule**

(Chapter 298.20 F.S.)

George Simons of Carter Associates agrees to undertake representation of the Fellsmere Water Control District on an annual basis for a monthly retainer of \$400.00 other work at a rate of:

Engineer * Principal	\$ 145.00 per hour
Engineer (consultant)	140.00
Engineer I registered	135.00 per hour
Engineer II	125.00 per hour

Engineer III	100.00 per hour
Engineer Tech	90.00 per hour
Surveyor I Principal	145.00 per hour
Surveyor (Consultant)	140.00 per hour
Surveyor I registered	135.00 per hour
Surveyor II registered	125.00 per hour
Survey Crew (4men)	150.00 per hour
Survey Crew (3men)	140.00 per hour
Survey Crew (2men)	130.00 per hour
CADD technician	85.00 per hour
Secretary/Word Processor	45.00 per hour
Inspector	62.50 per hour
Recording and permit fees	cost plus 10%
Materials	cost
Travel	Current standard IRS rate
Sub consultant	cost plus 10%
Postage long distance calls.	
Federal express	cost
Blue prints	.025 sf.
Mylar	1.75 sf.
Photocopy 8.5x11	.15 ea
Photocopy 8.5x14	.25 ea
Photo copy 11x17	.35 ea

Note: Hourly rates are (2X) double the above rates for legal proceedings, ie Depositions, trials, hearings. Preparation time will be at standard rate.

All work authorizations not to exceed \$6,000 per year without approval of the Board of Supervisor's.

This retainer will cover attendance at meetings.

This agreement will be in affect from May 2016 to May 2017.

Accepted May 11, 2017

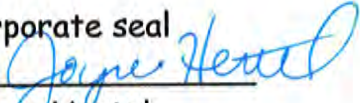
Accepted May 11, 2017

5-

 Richard Carnell /President



 George Simons/Principle, Carter Associates

Corporate seal


 Joyce Hertel
 Secretary

The Repositories for the Funds of the District are Bank of America, P.N.C Oculina Bank.

RESOLUTION;

At a regular meeting of the Board of Supervisors of the Fellsmere Water Control District held on May 11, 2017, the following resolution was unanimously adopted by the board;

WHEREAS, Fellsmere Water Control District holds an money market account with PNC Bank and would like to open a checking to write checks for general expenses incurred by the District;

WHEREAS, several District Members are listed on the account and have authority to write checks;

WHEREAS, the District is required to change some of the signatories on said account;

WHEREAS, THE District needs signatories on account, the following individuals are to be named new signatories to account:

Michael Monroe, Jerry R. Tillman, Richard Carnell, Judy Warga.

RESOLVED, that Michael Monroe, Richard Carnell, Jerry R. Tillman and Judy Warga shall be signatories on the checking account.

Attorneys report:

- Michael updated the Board on the Lawsuit with FDOT. FDOT built the bridge over Main Canal without a permit from FWCD. At this time Michael has other trials scheduled and will schedule the FDOT as soon as possible.
- The County and FWCD extended the Intergovernmental Agreement including additional roads to be graded. These additions will need to be re-negotiated in future years.
- Apportionment of Assessments in the District was discussed at a previous meeting the Superintendent, Engineer and Attorney were tasked to review the assessments. George and Rodney both have reports concerning the apportionment of assessments for the District and the separation line appears to be the Lateral U Canal.
- Michael advised that he had prepared a special resolution for the Property Appraiser and Tax Collector for the Non Ad Valorem Assessment Resolution.

Engineer's Report:

George spoke about the Engineers Report and stated there was no weather that affected the District this year.

- The city of Fellsmere continues to be aggressive concerning stormwater and has established a Stormwater Utility to aid in funding the projects. The City of Fellsmere completed the Fellsmere Master Stormwater Plan in late 2012. Two of the Master Plan

regional lake systems are currently being implemented. When completed these lakes will give additional storage for FWCD.

- CDBG Phase 6 project: The project was bid and came in over budget, and is currently in a value engineering process with the low bidder. This Project included the paving and drainage improvements along Wyoming and South Carolina Avenues and Hickory and Pine Streets. The CDBG Phase 6 project will have to be re-approved for grant funding with the value engineering changes. Assuming the approval is granted, construction is expected to start during the summer of 2017.
- George discussed his report concerning the apportionment study as defined in Florida Statute 298.225(8), Apportionment involves a minor insubstantial change to the Plan of Reclamation now the water control plan. There is no change in the flow of the water. No additional improvements such as pump stations, or canals being constructed. Just normal ordinary maintenance.
- Rodney agreed with George with his findings for the apportionment study.

ENGINEER'S REPORT FOR THE APPORTIONMENT OF ASSESSMENTS EXECUTIVE SUMMARY OF THE APPORTIONMENT OF ASSESSMENTS

The FWCD has evolved over many years into a Water Control District that has two distinct watershed areas. Lateral U divides the FWCD into the west watershed which is pumped to the SJRWMD Upper St John's Basin and the east watershed which gravity drains either partially or completely into the Indian River Lagoon via the Fellsmere Main Canal. SJRWMD has funded the purchase of land for reservoirs from the Fellsmere Joint Venture, (FJV) and the development costs of converting large tracts of agricultural land lying in the original FWCD to create large reservoirs adjacent to the west watershed area which reservoirs are part of the SJRWMD Upper Basin Project. SJRWMD funded the levees and pump infrastructure to divert all the water from the remaining FWCD lands lying in the west watershed into the Upper Basin Project. FJV is the entity that has funded and will continue to fund the operation and maintenance costs associated with pumped drainage in the west watershed.

Recently, Carter Associates, Inc., (CAI), the FWCD Engineer of Record has been asked by the FWCD Board of Supervisors to prepare an Engineer's Report per Chapter 298.225(8), to review the of existing Water Control Plan improvements to assist the Board in the appropriate assessment rates for the two watershed areas. Chapter 298.54 provides for the process of apportioning the costs on the basis of net assessment of benefits to each watershed.

This report is part of a minor, insubstantial change to the Water Control Plan, to address the apportioning of the FWCD operation and maintenance costs. There are no proposed changes to the flow of water at this time. No additional improvements such as pump stations, canals, etc. are proposed. Assuming an addition of Fellsmere Estates LLC to the FWCD, this report simply outlines the cost and benefits to the east and west watershed areas within the FWCD. The cost of the maintenance of the FWCD works and the benefits to each watershed are presented in the spreadsheet below.

Superintendent Report: Apportionment of District land Assessments

Rodney gave a brief report to the Board regarding the historical facts of the District.

In 1911, Fellsmere Farms Land Sales Company attempted to drain 118,000 acres of land, or 184 square miles in the upper basin out one canal to tide through the north fork of the St. Sebastian River. This failed and the Company defaulted in 1918. Fellsmere Water Control District was formed to take over the drainage plan. The Districts Plan of Reclamation reduced the size of the land from 118,000 acres to 50,000 acres or 80 square miles.

Sales of Lands of District and right of ways

year	acres	Acres left	R.O.W.sold \$\$\$\$
	50000	acres	
1985	6500	43500	\$788,750
1999	2200	41300	\$157,483
1999	1754	39546	\$409,360
2002	10000	29546	\$690,357
Total	29546		*****\$2,045,950

***** fund now at \$566,857.14

1. In November 1985, 6,500 acres was sold by FJV and the FWCD to St. Johns Water Management District (SJRWMD). Today this land is known as the Stick Marsh/Farm 13. It resulted in \$788,750 from right of way sales and was invested.
2. In November 1999, 2200 acres inside of District was sold by the Carson Platt Estate to SJRWMD. It resulted in \$157,482.79 from r.o.w.s sales and was invested.

- 3 In March 1999, 1754 acres inside of District was sold by Jack M. Berry, Corp. to SJRMWD. It resulted in \$409,359.94 from r.o.w.s sales that the District invested.
4. In June 2002, 10,000 acres inside of District was sold by FJV to SJRWMD. It resulted in \$609,357.00 from r.o.w.s. sales that the District invested.

TOTAL invested \$2,045,950. In 1985 the interest rate was 5% it has declined to .02% today. Various Boards of Supervisors throughout the years felt that the Landowners rate should be supplemented by the investment fund to pass the benefit of land sales to the Landowners.

Due to low interest rates and the loss of nearly 50% (land sold) of the Districts assessment the fund has been depleted by supplementation which resulted in a benefit to landowners by keeping assessments lower. Therefore, in the future, to balance the budget the assessment must be raised without supplementing from the fund. Staff recommends working toward balancing the budget by apportionment assessments and looking at possibility of apportioning assessments based on District activity and expense.

In meetings, during the past 18 months or so, the Board has directed Staff, Engineer and Attorney to analyze the proportional costs and assessments both east and west of Lateral U and changes to the water control plan, if any. Staff determined the water control plan does not need to be significantly amended since there would be no changes and an apportionment approach is a minor, insubstantial amendment.

During the fact finding analysis, along with the completion of the Fellsmere Water Management Area (FWMA), it is now apparent, that the majority of water, if not all of the water, west of Lateral U Canal will be moved west to the FWMA by pumping. The study showed that the District's activities and expenses incurred east of Lateral U is greater than west of Lateral U. The cost west of Lateral U includes pumping all water west to the FWMA by FJV. The District is not involved with the pumping process. The cost of which is approximately \$138,672.00 annually.

The present FWCD assessment rate is based on a budget of \$656,608. Of that number only \$268,845 is generated by assessments based on a per acre or fraction thereof.

Currently and historically, the landowners are subsidized by using the funds from previous right of way land sales to offset the assessment rate and delay any increases in assessment rate. Landowners pay \$10.00 per acre or fraction thereof and the fund subsidizes \$387,763. Rodney went on to explain that there were three budgets and spreadsheets in the meeting packets provided as options. He explained the three different budgets and the amount.

At this time, he stated that during the signing of the Resolutions for the year the Board must make a decision regarding the apportioning of assessments so that the budget can be balanced per Florida Statute 189.016(3) as required by the Auditor General of the State of Florida. The fund has now been depleted to a point it can no longer subsidize the landowners as in the past. The assessment rate should be funded 100% by the landowners starting with the 2017-2018 Fiscal Year or if not 100%, much closer to 100%. The proportional rates would be determined by Resolution of the Board of Supervisors.

The Board asked questions concerning Georges report. He explained his spreadsheet in detail as to his apportionment analysis. Jeff asked how much, if any, the District would have to expend from the fund to balance the budget. George pointed out the line item that showed that amount.

Mike asked whether the 1770 + or - acres of Fellsmere Estates LLC Property was included in George's spreadsheet. George replied yes and explained the line item in spreadsheet. Rodney explained that the spreadsheet used was not the spreadsheet completed by the District Engineer. In the Spreadsheet used, the 1770 +- used in the Fellsmere Estates LLC Property was not used in the calculation for the non-ad valorem assessment.

- Rodney discussed his report concerning the apportionment study as defined in Florida Statute 298.225(8) and the tax in Florida Statute 298.54. He found that no changes to the Plan of Reclamation, now the Water Control Plan, with the flow of the water would be required. He found that no additional improvements such as pump stations, or canals being constructed. Just normal ordinary maintenance. Therefore, the apportionment of assessments based on the District's activities and incurred expenses would only be a minor, insubstantial amendment.

At this time, the Resolutions were presented for signatures by the Board of Supervisors. The final Resolution to be signed was the Non-ad Valorem Assessment. This was discussed in great length with the Supervisors having many questions for the Attorney, Engineer, and Superintendent. The Board took into consideration the increase of the apportionment assessments to the landowners, but because of the audit and the need to balance the budget the following Non Ad Valorem Assessment was adopted by the Board of Supervisors.

NON AD VALOREM RESOLUTION

WHEREAS, BE IT RESOLVED THAT

THE BOARD OF SUPERVISORS OF FELLSMERE WATER CONTROL DISTRICT;


Resolution

There is hereby levied for the year of 2017-2018, a Non-Ad Valorem Assessment of the rate of \$12.50 per acre against all land in the Fellsmere Water Control District located westerly of Lateral U and County Road 512 and a Non Ad Valorem Assessment of the rate of \$ 29.00 per acre on all lands located easterly of Lateral U in order to maintain and preserve the ditches, drains and drainage works of this District and to repair and restore the same whenever needed, as well as, for the purpose of defraying the current expenses of this District. The said Non-Ad Valorem shall be equal and uniform in amount upon each acre of land assessed separately westerly of Lateral U/ County Road 512 and separately east of Lateral U/ County Road 512 and the minimum Non-Ad Valorem Assessment shall be not less than a one acre rate established above the minimum Maintenance tax shall apply to any one parcel separately assessed.

BE IT FURTHER RESOLVED, that when said Assessment is so levied or extended and assessment by the Property Appraiser of Indian River County, he shall certify the same to the Tax Collector of Indian River County Florida who is directed to demand and collect the Non-Ad Valorem Assessment as levied and to make return of such tax to the District, as provided by law, and,

BE IT FURTHER RESOLVED THAT, a certified copy of this Resolution shall be furnished to the Property Appraiser of Indian River County, Florida, and to the Tax Collector of Indian River County, Florida.

Resolution adopted at the Fellsmere Water Control District Board of Supervisors meeting May 11, 2017.

	- 5 -	- 5 -
Richard Carnell	Mike Monroe	Jeff Bolling

Treasurer Report May 11, 2017

As of March 31, 2017, the Checking account balance is \$418,928.57 with interest amount in checking account is .20 %.

Money Market Balance is \$451,891.69.

(unavailable Appropriation- contingency\$125,000 GASB: \$146,000 =\$271,000)

Available money market balance is \$147,928.57 0.05 %

March 31, 2017available funds \$ 566,857.14

NOTE: CONSIDERATION SHOULD BE TAKEN FOR FUNDING ANOTHER ATTEMPT AT CONVERSION. THE LAST ATTEMPT COST \$110,000.

Rodney reported that the affairs of the District are the same as reported in the Landowners meeting. Rodney recommends that Kmetz, Nuttall, Etwell, Graham (K.N.E.G.) CPA be appointed

the auditors for the next years audit. Upon motion duly made and seconded KNEG, CPA are the auditors for the next years audit.

Rodney presented to the Board of Supervisors a Budget reflecting a \$12.50 west apportionment assessment rate and \$29.00 east apportionment assessment rate for FY 2017-2018.

Motion duly made by Jeff Bolling and seconded by Mike Monroe that the non ad-valorem apportionment assessment rate will be \$12.50 per acre for the west and \$29.00 for the East apportionment assessment rate for the land located in Fellsmere Water Control District.

Annual Budget

October 1, 2017—September 30, 2018

Revenue

3100	revenue		\$600,462.38
3101	less tax discount		
3200	interest income		
3601	Appropriation /contingency	\$125,000.00	\$56,145.62
3600	supplement		

total revenue

\$656,608.00

Expense

4002	aerial spraying		\$40,000.00
4003	mech.contract maintenance		\$37,322.00
4005	water testing		\$1,210.00

Total Contract Services

\$78,532.00

4031	equipment R & M		\$2,070.00
4032	supplies services		\$880.00
4033	gas & oil		\$2,000.00
4036	insurance		\$2,000.00

TOTAL Spray truck Control

\$6,950.00

4063	Rodeo/roundup		\$50,000.00
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4067	invert blend		\$4,400.00
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4068	chemical misc	\$9,776.00	
<u>TOTAL Chemicals</u>			\$64,176.00

4111	labor Equipment operator	\$43,460.00	
4121	payroll taxes	\$3,350.00	
4122	state retirement	\$3,723.00	
4123	workers compensation	\$1,900.00	
4124	group medical insurance	\$9,907.00	
4131	equipment R & M	\$50,000.00	
4132	supplies & services	\$4,500.00	
4133	diesel, oil	\$12,000.00	
4136	insurance	\$7,200.00	
4137	transportation	\$4,000.00	
<u>TOTAL</u>			\$140,040.00

	cont		
4502	appropriation	\$125,000.00	

<u>TOTAL</u>			
	salaries		
5001	administration	\$132,000.00	
5006	payroll taxes	\$11,000.00	
5007	state retirement	\$20,000.00	
5008	workers compensation	\$6,100.00	
5009	group medical insurance	\$50,000.00	
5013	legal & professional	\$55,000.00	
5014	insurance	\$20,000.00	
5037	transportation	\$21,000.00	
5053	property appraiser fees	\$3,000.00	
5074	property taxes	\$1,500.00	
5075	sundry	\$500.00	
5076	license, permits	\$1,500.00	
5077	memberships	\$6,500.00	
5078	advertising	\$500.00	
5082	maintenance building	\$19,500.00	
5083	utilities	\$2,500.00	
5086	telephone	\$7,350.00	

5090	office supplies		\$8,960.00	\$366,910.00
		TOTAL	expenses	\$656,608.00
			budget	\$656,608.00
			revenue	\$656,608.00
				\$0.00

Mr. Tillman presented and read the following resolutions and asked the Board for their approval:

FIXED COMPENSATION RESOLUTION

Whereas, the Board of Supervisors of Fellsmere Water Control District are required by Chapter 298.20 F.S. to Fix Compensation for work and employees, therefore the supervisors adopt the following compensation schedule for work and employees to be in effect from the Supervisors meeting in May 2017 until the following Supervisors Meeting in May 2018, at which time it can be reviewed and updated:

NOW THEREFORE BE IT RESOLVED THAT:

- a. Supervisors are not compensated
- b. Treasurer is not compensated:

Be it further resolved that the bond amount of \$5,000 is set for the Treasurer and the Travelers Casualty and surety company of United States is hereby approved.

- c. Engineer Retainer \$400.00 per month, Senior Engineer 150.00 per hour, junior engineer 145.00 per hour, Secretary \$45.00 per hour, survey crew 143.00 per hour not to exceed 6,000 per year without approval from Board. A specific engineer rate schedule is in the file.

d. Attorney Retainer of \$450.00 per month, all other \$500.00 per hour. Legal Assistants range from \$85.00 to \$150.00 per hour; Reimbursement of the firm for all cost advanced and expenses incurred that are directly related to the performance of the legal services undertaken. There include the cost of investigations, filing, etc.

- e. Auditor

Not to exceed \$9,200 per year without Board of Supervisors Approval.

- f. Superintendent

Salary \$55,000 to 75,000 per year

- g. Secretary/Bookkeeper

\$14.00 to \$30.00 per hour 40 hour week

- h. Equipment Operator

1. \$15.55 to \$20.00 per hour 40 hour week

2. \$ 9.45 to \$13.00 per hour 40 hour week

- i. Aquatic Applicator
\$10.00 to \$15.00 per hour 40 hour week
- j. Labor Truck driver
\$10.00 to 15.00 per hour 40 hour week

BE IT FURTHER RESOLVED THAT ALL DISTRICT EMPLOYEE AND PAYROLL POLICIES ARE ADOPTED.

Signed: by the Secretary of the District this 11th Day of May 2017.



 Joyce Hertel District Secretary

Fixed Compensation Resolution

Whereas, the Board of Supervisors must Fix Compensation for work and employees (Chapter 298.20 F.S.) Relating to Employee Benefits and Payroll policies.

Now therefore, be it resolved that the employee Benefit and Payroll policies as provided at date of hiring and as located in District employee Personnel file will emended for physical year 2017-2018.

May 11, 2017

 Richard Carnell Michael Monroe Jeff Bolling

Treasurer Bond Resolution

Whereas, the Treasurer is required by (Chapter 298.16 and Chapter 298.17F.S.) to give bond in an amount fixed by the Board of Supervisors and the Supervisors are to approve the surety of the Treasurers bond.

Now therefore, be it resolved that, the Bond of the Treasurer of the District be fixed at the amount of \$5,000. The surety of the bond number 70089834 is with the CNA Insurance Company, Bond Term 5-20-15- 5-20-18 and remains in force until cancelled by either the principal (Jerry R. Tillman) the oblige (Fellsmere Water Control District).

May 11, 2017

 Richard Carnell Michael Monroe Jeff Bolling

Mileage Resolution

Whereas, the Board of Supervisors of Fellsmere Water Control District under the General Provisions of Chapter 112 F.S. may grant the use of privately owned vehicles for official use in lieu of publicly owned vehicles or common carriers, and

Whereas, the Board of Supervisors under the General provision hereby fixes the mileage rate for privately owned vehicles at the federal standard mileage rate that is provided in Chapter 112 at the current rate of \$.55 cents per mile and such District shall increase the per mile rate as the federal rate does for official travel by District employees. This will take effect October 1, 2007.

Richard Carnell

Michael Monroe

Jeff Bolling

District Benefits and Payroll policies

Group Insurance:

Will be covered by the Blue Cross Blue Shield of Florida or similar such company as Board selects. The plan is a comprehensive major medical plan with \$250.00 deductible for single coverage. Eligibility is six months of full employment.

Employee contribution:

- A. employee coverage is \$2.00 per week
- B. Family is \$5.00 per week.

Aflac Insurance Policy:

Aflac coverage is voluntary by each individual contributions will be deducted by employee request bi-weekly.

Life insurance:

Vision Insurance:

Prescription Drug benefits:

Covered generic drugs are \$15.00 deductible, all other covered drugs \$20.00 and \$35.00 deductible.

Dental Insurance:

\$50.00 deductible provided subject to cost review each year.

FI Retirement System Employee Contribution:

- 1. 3% of gross PR before taxes

Vacation:

After 1 year of employment	5 working days
After 2 years of employment	10 working days
After 7 years of employment	15 working days
After 12 years of employment	20 working days

Vacation time must be approved by management. After 12 years of employment, five (5) working days must be taken each quarter per year or is forfeited by employee unless extension is granted by the Board of Supervisors or Superintendent. For purposes of termination, retirement or resignation, vacation pay for unused days cannot exceed a total of 20 days in the year the employee leaves district employment.

Any vacation earned but not taken annual employment anniversary date is forfeited by the employee unless an extension is granted by the Board of Supervisors or Superintendent.

Holidays 12 days

Presidents Day

Good Friday

Memorial Day

Independence Day

Labor Day

Thanksgiving Day (2 days)

Christmas Eve and day

New Year's Day

Floating day at employees discretion six months after continuous employment) Employee must work the day prior to and the day subsequent to be paid for any holiday.

Approved vacation will count as a work day for the purpose of this policy.

Payroll period: fulltime

2 weeks Monday thru Sunday Payday every other Friday

Normal Hours 7:30 a.m. to 4 pm

Monday thru Friday

1 week part time

Overtime Policy

The District as a general policy will pay overtime. The following hours of labor shall be deemed to be overtime hours:

1) All hours over forty (40) per work week

2) All off schedule work

Overtime hours will be paid except as otherwise provided for herein at one and one half ($\frac{1}{2}$) times the regular straight time hourly rate.

Work on second rest day;

A) Nothing in this policy shall be construed as requiring the District to work an employee on both of the employee's rest days.

B) When an employee is required to work on any two (2) consecutive rest days, all hours worked on second rest day thereafter shall be paid for at double the straight-time hourly

rate until, such time that the employee has either observed rest day off or works back into the employee's normal schedule

Call out prearranged overtime

When an employee is required to report for work at a time other than the employee's regular work schedule, it shall be considered:

A call out if the employee has less than twelve (12) hours notice, or

- 1) prearranged overtime if employee has twelve (12) hours or more notice
 - a. On call-out the employee shall be allowed actual time required for traveling from employees home to the job and the actual hours worked shall be allowed.
 - b. Any employee called out before the employee has had eight (8) consecutive hours office duty since the end of the employee's last scheduled work period will be paid at the overtime rate for all hours worked thereafter until the employee has had eight (8) consecutive hours off duty.

Work on Holidays

All hours worked on a holiday as observed by the District shall be paid for at double the straight time hourly rate.

Sick leave:

All employees, after one (1) year of continuous service shall be entitled to one and a quarter ($1\frac{1}{4}$) working days paid sick leave per month up to a maximum of fifteen (15) working days per year. All or any remaining portions of unused sick leave days shall be accumulated from year to year until a maximum of ninety (90) days has been reached. For the purpose of compensation at retirement, resignation or dismissal shall not be greater than ninety (90) days. The employee shall advise the District office in writing or by phone before the end of the first day of such absence; otherwise he/she forfeits his/her right to paid sick leave unless it can be shown that it was not possible for him/her to give such notice or cause such notice to be given. Time spent by an employee during a period when he/she is served from the active payroll, due to termination, layoff or unauthorized leave of absence shall not constitute service for the purpose of acquiring or obtaining sick leave benefits. Sick pay will not be paid on holidays, Saturdays, or Sundays even if the employee was scheduled to work. In the application of this sick leave rule, the employer will require evidence of sickness being bonafide in the form of a written statement from a physician if from a physician if the sickness is over 3 days or 24 hours per week (Monday thru Friday). If there is not a physicians written statement the maximum sick leave paid per week will be 3 days.




Bereavement Leave:

All employees with six months of continuous service shall be entitled to paid leave of absence to attend funerals. Three (3) days will be granted for immediate family members. For the purpose of this policy, immediate family members will be defined as the employee's spouse, children

mother, father, sister, brother, mother-in-law, and father-in-law. The day of the funeral will be the last paid day of leave.

One (1) day will be granted for other family members. For the purpose of this policy other family will be defined as the employee's sister in law brother in law aunt, uncle or grandparents. The day of the funeral will be paid day of leave.

Salary review Annual in May each year, to take effect in October.

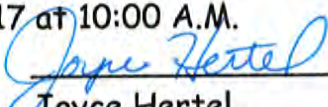
 Richard Carnell	 Michael Monroe	 Jeff Bolling
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Supervisor's Comments: no comments

Public Comments: No Comments

A motion was made and seconded to adjourn this meeting. Meeting adjourned at 11:29 A.M.

The Next Board meeting will be July 13, 2017 at 10:00 A.M.

 Richard Carnell President	 Joyce Hertel District Secretary
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A public meeting of the Fellsmere Water Control District was called to order at 10:04 a.m. on July 13, 2017 held at the office of the District 109 N. Willow Street, Fellsmere, Florida.

Richard Carnell called the meeting to order.

Supervisor's present were Mike Monroe and Jeff Bolling.

Others present were George Simons, Marvin Carter, Michael O'Haire, Rodney Tillman, and Joyce Hertel.

Approval of Minutes:

A motion duly made by Mike and seconded by Jeff the Minutes of May 11, 2017 were approved as emailed.

Attorney's Report: Michael gave an update on the FWCD vs. FDOT lawsuit. There is a new lawyer for the case. He discussed the pilings and the width of the access road and the pilings left in the water. Michael sent out an affidavit for Rodney to sign.

Motion for summary Judgment was filed 05-2013-CA-024281-xxxx-xx.

Engineer's Report: Marvin said that the water control plan was almost digitized and almost ready for the website.

George stated that the Fountains of Fellsmere FOF back up for another try. FOF is still having problems with the site plan as in the past with flood plain storage. FOF is possibility looking for

Fellsmere
Water Control District

**Financial Report For
August 2024**

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

	Annual Budget 10/1/23 - 9/30/24	Actual Aug-24	Year To Date Actual 10/1/23 - 8/31/24
REVENUES			
Tax Revenue	529,849	0	568,144
Revenue Other	0	250	10,900
Interest Income	1,800	0	28,247
Direct Bill	0	0	46,400
Total Revenues	\$ 531,649	\$ 250	\$ 653,691
ADMINISTRATIVE EXPENDITURES			
Legal and Professional	10,000	0	16,167
Management Fees	72,000	6,000	66,000
Audit Fees	11,000	0	12,000
Engineering	24,000	10,197	142,434
Website Management	3,000	250	2,750
Office Supplies	1,000	69	1,962
Miscellaneous - General Admin	0	329	3,617
Conversion Consultant (Vogel - WCD To Stewardship)	0	0	7,778
Postage	150	88	2,461
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	1,433
Maintenance Buildings and Grounds	2,300	520	3,548
Utilities	4,000	636	5,120
Telephone	4,500	224	1,424
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	502
Payroll Processing Fee	0	0	0
Total Administrative Expenditures	\$ 152,090	\$ 18,313	\$ 288,804
TOTAL MAINTENANCE EXPENDITURES (Details On Page 2)	\$ 347,660	\$ 35,217	\$ 786,854
Total Expenditures	\$ 499,750	\$ 53,530	\$ 1,075,658
EXCESS/ (SHORTFALL)	\$ 31,899	\$ (53,280)	\$ (421,967)
Debt Payments	0	0	0
Balance	\$ 31,899	\$ (53,280)	\$ (421,967)
Tax Collector Fee	(10,597)	0	(1,500)
Discounts For Early Payments	(21,194)	0	(19,142)
NET EXCESS/ (SHORTFALL)	\$ 108	\$ (53,280)	\$ (442,609)

Bank Balance As Of 8/31/24	\$ 941,531.84
Accounts Payable As Of 8/31/24	\$ 19,111.66
Due To Florida Retirement System As Of 8/31/24	\$ 14,068.93
Accounts Receivable As Of 8/31/24	\$ -
Designated For Contingency As Of 8/31/24	\$ 300,000.00
Available Funds As Of 8/31/24	\$ 608,351.25

Note:

Deferred Inflow Pension As Of 8/31/24: \$66,177 - Deferred Outflow Pension As Of 8/31/24: \$46,328 - Net Pension Liability: \$178,337

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

	Annual Budget	Actual	Year To Date Actual
MAINTENANCE EXPENDITURES	10/1/23 - 9/30/24	Aug-24	10/1/23 - 8/31/24
<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	50,628
Payroll Taxes - Ditch Maintenance	5,000	335	3,873
State Retirement - Ditch Maintenance	9,200	1,324	15,622
Workers Comp - Ditch Maintenance	2,300	0	2,299
Group Med/Life Insurance - Ditch Maintenance	19,800	3,066	17,610
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	376	3,666
Contingency - Ditch Maintenance	4,000	0	122,210
Main Canal Project - Prince Land (Estimated Cost: \$255,108)	0	25,742	105,595
Park Lateral Project - Clear Zone (Estimated Cost: \$496,132)	0	0	92,939
Lateral U Project - Blue Goose (Contract: \$430,244)	0	0	228,956
Total Maintenance Expenditures	\$ 347,660	\$ 35,217	\$ 786,854

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

	Annual Budget 10/1/23 - 9/30/24	Year To Date Actual 10/1/23 - 8/31/24	Projected Revenues/Expenditures 9/1/24 - 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	10,900	0	10,900
Interest Income	1,800	28,247	2,000	30,247
Direct Bill	0	46,400	0	46,400
Total Revenues	\$ 531,649	\$ 653,691	\$ 2,000	\$ 655,691
ADMINISTRATIVE EXPENDITURES				
Legal and Professional	10,000	16,167	4,000	20,167
Management Fees	72,000	66,000	6,000	72,000
Audit Fees	11,000	12,000	0	12,000
Engineering	24,000	142,434	15,000	157,434
Website Management	3,000	2,750	250	3,000
Office Supplies	1,000	1,962	200	2,162
Miscellaneous - General Admin	0	3,617	400	4,017
Conversion Consultant (Vogel - WCD To Stewardship)	0	7,778	0	7,778
Postage	150	2,461	150	2,611
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	1,433	700	2,133
Maintenance Buildings and Grounds	2,300	3,548	600	4,148
Utilities	4,000	5,120	650	5,770
Telephone	4,500	1,424	250	1,674
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	502	100	602
Total Administrative Expenditures	\$ 152,090	\$ 288,804	\$ 28,300	\$ 317,104
TOTAL MAINTENANCE EXPENDITURES (Details On Page 2)	\$ 347,660	\$ 786,854	\$ 832,444	\$ 1,619,298
Total Expenditures	\$ 499,750	\$ 1,075,658	\$ 860,744	1,936,402
EXCESS/ (SHORTFALL)	\$ 31,899	\$ (421,967)	\$ (858,744)	\$ (1,280,711)
Debt Payments	0	0	0	0
Balance	\$ 31,899	\$ (421,967)	\$ (858,744)	\$ (1,280,711)
Tax Collector Fee	(10,597)	(1,500)	0	(1,500)
Discounts For Early Payments	(21,194)	(19,142)	0	(19,142)
NET EXCESS/ (SHORTFALL)	\$ 108	\$ (442,609)	\$ (858,744)	\$ (1,301,353)
Available Funds (Including \$300,000 Contingency) As Of 8/31/24	\$ 908,351.25			
Projected Excess/Shortfall 9/1/24 - 9/30/24	\$ 858,744.00			
Projected Available Funds As Of 9/30/24	\$ 49,607.25			

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL FORECAST
AUGUST 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 - 8/31/24	9/1/24 - 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	50,628	5,000	55,628
Payroll Taxes - Ditch Maintenance	5,000	3,873	350	4,223
State Retirement - Ditch Maintenance	9,200	15,622	1,500	17,122
Workers Comp - Ditch Maintenance	2,300	2,299	0	2,299
Group Med/Life Insurance - Ditch Maintenance	19,800	17,610	2,200	19,810
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	3,666	300	3,966
Contingency - Ditch Maintenance	4,000	122,210	15,000	137,210
Main Canal Project - Prince Land (Estimated Cost: \$255,108)	0	105,595	149,513	255,108
Park Lateral Project - Clear Zone (Estimated Cost: \$496,132)	0	92,939	403,193	496,132
Lateral U Project - Blue Goose (Contract: \$430,244)	0	228,956	201,288	430,244
Total Maintenance Expenditures	\$ 347,660	\$ 786,854	\$ 832,444	\$ 1,619,298

**Fellsmere Water Control District
Balance Sheet
As of August 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	941,531.84	0.00	0.00	941,531.84
Total Checking/Savings	<u>941,531.84</u>	<u>0.00</u>	<u>0.00</u>	<u>941,531.84</u>
Total Current Assets	941,531.84	0.00	0.00	941,531.84
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>941,531.84</u>	<u>39,768.00</u>	<u>0.00</u>	<u>981,299.84</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	33,180.59	0.00	0.00	33,180.59
Total Accounts Payable	<u>33,180.59</u>	<u>0.00</u>	<u>0.00</u>	<u>33,180.59</u>
Total Current Liabilities	33,180.59	0.00	0.00	33,180.59
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	33,180.59	0.00	0.00	33,180.59
Equity				
Retained Earnings	1,050,960.59	-233,423.00	0.00	817,537.59
Net Income	-442,609.34	0.00	0.00	-442,609.34
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>908,351.25</u>	<u>39,768.00</u>	<u>0.00</u>	<u>948,119.25</u>
TOTAL LIABILITIES & EQUITY	<u>941,531.84</u>	<u>39,768.00</u>	<u>0.00</u>	<u>981,299.84</u>

Deferred Inflow Pension As Of 8/31/24: \$66,177 - Deferred Outflow Pension As Of 8/31/24: \$46,328 - Net Pension Liability As Of 8/31/24: \$178,337

**Fellsmere Water Control District
Expenditures
October 2023 through August 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
	08/06/2024	2	Prince Land, Inc.	pay application 2	25,742.28
Total 4140 - Main Canal Project-Prince Land					<u>105,594.78</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
	07/31/2024	2	Clear Zone Maintenance Inc	Lateral Maintenance pay app 2	77,908.27
Total 4139 - Park Lateral Project-Clear Zone					<u>92,939.28</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
	07/25/2024	FL3572-9009.107-5	Blue Goose Construction LLC	Lateral U Maintenance application	92,029.10
Total 4138 - Lateral U Project-Blue Goose					<u>228,955.85</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 01/08/04 thru 01/21/24 - salaries	2,186.93
	02/05/2024	PR 02/09/24		Payroll 02/09/2024 01/22/04 thru 02/04/24 - salaries	2,186.93
	02/20/2024	PR 02/23/24		Payroll 02/23/2024 02/05/04 thru 02/16/24 - salaries	2,186.93
	03/04/2024	PR 03/08/24		Payroll 03/08/2024 02/19/04 thru 03/03/24 - salaries	2,186.93
	03/20/2024	PR 03/22/24		Payroll 03/22/2024 03/04/04 thru 03/17/24 - salaries	2,186.93
	04/01/2024	PR 04/05/24		Payroll 04/05/2024 03/18/04 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
	08/05/2024	PR 08/9/24		Payroll 08/9/2024 7/20/24 thru 08/02/24 - salaries	2,186.93
	08/19/2024	PR 08/23/24		Payroll 08/23/2024 08/05/24 thru 08/18/24 - salaries	2,186.93
Total 4111 Labor-Equip Oper					50,627.47
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 01/08/04 thru 01/21/24 - ER SS&MED liab	167.30
	02/05/2024	PR 02/09/24		Payroll 02/09/2024 01/22/04 thru 02/04/24 - ER SS&MED liab	167.30
	02/20/2024	PR 02/23/24		Payroll 02/23/2024 02/05/04 thru 02/16/24 - ER SS&MED liab	167.30
	03/04/2024	PR 03/08/24		Payroll 03/08/2024 02/19/04 thru 03/03/24 - ER SS&MED liab	167.30
	03/20/2024	PR 03/22/24		Payroll 03/22/2024 03/04/04 thru 03/17/24 - ER SS&MED liab	167.30
	04/01/2024	PR 04/05/24		Payroll 04/05/2024 03/18/04 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

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	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
	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
	08/05/2024	PR 08/9/24		Payroll 08/9/2024 7/20/24 thru 08/02/24 - ER SS&MED liab	167.30
	08/19/2024	PR 08/23/24		Payroll 08/23/2024 08/05/24 thru 08/18/24 - ER SS&MED liab	167.30
Total 4121 Payroll Taxes					3,873.00
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 01/08/04 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 01/22/04 thru 02/04/24 - FRS ER expense	296.77
	02/20/2024	PR 02/23/24		Payroll 02/23/2024 02/05/04 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 02/19/04 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 03/04/04 thru 03/17/24 - FRS ER expense	296.77
	04/01/2024	PR 04/05/24		Payroll 04/05/2024 03/18/04 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
	08/05/2024	PR 08/9/24		Payroll 08/9/2024 7/20/24 thru 08/02/24 - FRS ER expense	298.08
	08/19/2024	PR 08/23/24		Payroll 08/23/2024 08/05/24 thru 08/18/24 - FRS ER expense	298.08

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	08/20/2024		FI Div of Retirement	FRS contribution August	727.38
Total 4122 State Retirement					15,621.52
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
	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
	06/03/2024		Humana	vision insurance	152.40
	06/05/2024		aflac	May 2024	52.32

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	06/05/2024		Best Life & Health	Dental insurance	48.66
	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
	08/01/2024		Blue Cross Blue Shield	August 2024	1,561.80
	08/05/2024	PR 08/9/24		Payroll 08/9/2024 7/20/24 thru 08/02/24 - health insurance	-28.95
	08/19/2024	PR 08/23/24		Payroll 08/23/2024 08/05/24 thru 08/18/24 - health insurance	-28.95
	08/31/2024		Blue Cross Blue Shield	Sept 2024	1,561.80
Total 4124 Group Med, Life Ins.					<u>17,609.53</u>
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
	03/14/2024	124-39700	Wilson's Petroleum Equipment Inc	replace whip hose, purges and tested	495.31
Total 4131 Equipment R & M					<u>2,074.31</u>
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					<u>97.23</u>
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					<u>19.68</u>
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
	07/31/2024	July 2024	Rob Vereen (reimbursement)	mileage for July 2024, 495.6 miles @ \$0.67 (\$332.05)	332.05
	08/31/2024	Aug 24	Rob Vereen (reimbursement)	mileage for August 2024, 560.6 miles @ \$0.67 (\$375.60)	375.60
Total 4137 Transportation					<u>3,665.97</u>
4100 Ditch Maintenance - Other					
	10/06/2023	CTS73	Cates Tractor Service LLC	canal on 99th St - clean and reshape canal	25,700.00
	05/13/2024	BG 1692	Blue Goose Construction LLC	park lateral - PL-2 intersection	96,509.91
Total 4100 Ditch Maintenance - Other					<u>122,209.91</u>
Total 4100 Ditch Maintenance					<u>645,587.06</u>
5000 - General Admin					

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5019 - Conversion Consultant					
	10/01/2023	5599	Vogel Group	consulting services October 2023	7,777.78
Total 5019 - Conversion Consultant					<u>7,777.78</u>
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
	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
	06/28/2024			Service Charge	3.00
	06/28/2024			Service Charge	45.25
	07/31/2024			Service Charge	<u>3.00</u>
Total 5018 - Bank Service Charges					501.64
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
	08/31/2024	2024-1077	Special District Services	FedEx	<u>87.61</u>
Total 5079 - Postage					2,461.29
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

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	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
	08/01/2024	adj		Miscellaneous Entry	0.35
	08/31/2024	2024-1077	Special District Services	travel	234.50
Total 5003 - Miscellaneous					2,455.85
5002 - Website management					
	10/31/2023	2023-1309	Special District Services	webstire fee - October 2023	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
	06/30/2024	2024-0824	Special District Services	website fee	250.00
	07/31/2024	2024-0949	Special District Services	website fee	250.00
	08/31/2024	2024-1077	Special District Services	website fee	250.00
Total 5002 - Website management					2,750.00
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

**Fellsmere Water Control District
Expenditures
October 2023 through August 2024**

Date	Invoice #	Vendor	Memo	Amount
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
08/05/2024	PR 08/9/24		Payroll 08/9/2024 7/20/24 thru 08/02/24 - payroll fee	46.95
08/19/2024	PR 08/23/24		Payroll 08/23/2024 08/05/24 thru 08/18/24 - payroll fee	46.95
Total 5091 · Payroll processing fee				1,161.90
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
08/31/2024	2024-1077	Special District Services	Management Fee - August 2024	6,000.00
Total 5017 · Management Fee				66,000.00
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
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
08/09/2024	202427538	Carter Associates, Inc	July 2024	10,197.42
Total 5015 · Engineering				142,433.94
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

**Fellsmere Water Control District
Expenditures
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	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
	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
	07/31/2024	3437654	Kutak Rock	general representation July 2024	620.00
	07/31/2024	3437655	Kutak Rock	monthly meetings July 2024	600.00
Total 5013 · Legal & Professional					<u>16,167.47</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					
	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 Maintenance Contract	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
	07/26/2024	0006582952	Gannett Florida LocaliQ	Notice of Special Board Mtg	119.60
Total 5078 · Advertising					<u>1,433.60</u>
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

**Fellsmere Water Control District
Expenditures
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<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
10/26/2023	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
08/01/2024	2024-08-01	Herrera Lawn Care	monthly lawn care	160.00
08/01/2024	107512	Be Safe Security Alarms	central station monitoring 8/24 - 7/25	360.00
Total 5082 - Maint Bldg & Grounds				3,548.00
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
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

**Fellsmere Water Control District
Expenditures
October 2023 through August 2024**

<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
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
07/21/2024	326232638	AT&T (326232638)	internet	96.30
07/31/2024	9204519517	City of Fellsmere	water usage and stormwater fee	29.86
08/06/2024	ACH	AT & T	account # 8310013105966	301.55
08/06/2024	85682-24037 0824	FPL	85682-24037 07/08/2024 - 08/06/2024	163.52
08/10/2024	287326384239X0818202	AT&T (287326384239)	wireless 08/11/24 - 09/10/24	74.34
08/21/2024	326232638	AT&T (326232638)	internet	96.30
Total 5083 - Utilities				5,120.39
5086 - Telephone				
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

**Fellsmere Water Control District
Expenditures
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	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
	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
	08/07/2024	7640392904	AT&T (831-001-2595 734)	8/7/24 - 09/06/24	224.12
Total 5086 - Telephone					1,424.83
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
	08/31/2024	2024-1077	Special District Services	copier charges	40.65
	08/31/2024	2024-1077	Special District Services	meeting books	28.00
Total 5090 - Office Supplies					1,962.01
Total 5000 - General Admin					288,806.85
Total Expenditures					1,075,658.43

**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.