



**FELLSMERE
WATER CONTROL DISTRICT**

INDIAN RIVER COUNTY

**REGULAR BOARD MEETING
JANUARY 11, 2024
10:00 A.M.**

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

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

AGENDA
FELLSMERE
WATER CONTROL DISTRICT
109 North Willow Street
Fellsmere, Florida 32948
REGULAR BOARD MEETING
January 11 2024
10:00 A.M.

A. Call to Order	
B. Proof of Publication.....	Page 1
C. Establish Quorum	
D. Additions or Deletions to Agenda	
E. Comments from the Public	
F. Approval of Minutes	
1. November 9, 2023 Regular Board Meeting.....	Page 2
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H. New Business	
1. Update on RFPs for Park Lateral, Lateral U and Main Canal	
2. Update on RFP for Eastern Levy	
3. Update on RFP for 121st St. & Park Lateral	
4. City of Fellsmere – Request to Maintain Certain District Ditches in City Limits.....	Page 5
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2. Attorney	
3. Manager	
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L. Adjourn	

FELLSMERE WATER CONTROL DISTRICT
NOTICE OF REGULAR BOARD MEETING

NOTICE IS HEREBY GIVEN that the Board of Supervisors (Board) of the Fellsmere Water Control District (District) will hold a Regular Board Meeting (Meeting) on January 11, 2024, at 10:00 a.m. in the District Offices located at 109 North Willow Street, Fellsmere, Florida 32948.

The purpose of the Regular Board Meeting is for the Board to address any business which may lawfully & properly come before the Board. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. There may be occasions when Board Members or District Staff may participate by speaker telephone. A copy of the Agenda for the meeting may be obtained from the Districts website (www.fellsmerewatercontroldistrict.org) or by contacting the District Manager at (772) 345-5119.

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

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

FELLSMERE WATER CONTROL DISTRICT

www.fellsmerewatercontroldistrict.org

PUBLISH: INDIAN RIVER PRESS JOURNAL 12/29/23

TCN9665149

**FELLSMERE WATER CONTROL DISTRICT
REGULAR BOARD MEETING MINUTES
NOVEMBER 9, 2023**

A. CALL TO ORDER

The Regular Board Meeting of the Fellsmere Water Control District (“District”) of November 9, 2023, was called to order at 10:12 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 Regular Board Meeting had been published in the *Indian River Press Journal* on October 23, 2023, as part of the District’s Fiscal Year 2023/2024 Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

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

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

D. ADDITIONS OR DELETIONS TO AGENDA

Staff asked for permission to remove from the agenda “New Business: 1. Ratification of Past Actions.” The Board agreed and the meeting continued.

E. COMMENTS FROM THE PUBLIC

There were no comments from the public.

F. APPROVAL OF MINUTES

1. September 14, 2023, Regular Meeting

The September 14, 2023, Regular Meeting minutes were approved on a **motion** made by Mr. Carnell, seconded by Mr. Tillman and the **motion** passed unanimously.

G. OLD BUSINESS

There were Old Business matters to come before the Board.

H. NEW BUSINESS

2. Discussion and Guidance on Canal Evaluations for Potentially Large Projects

The Board discussed the history of the Laterals and Main canal maintenance over time and the need to evaluate and determine a scope of work for maintenance of all Laterals and the Main Canal. As directed previously by the Board, Mr. Simons shared a recent survey of the Lateral U canal, which showed areas that need to be cleared. He was directed to generate a scope of work for the Lateral U canal cleanout and issue a request for proposal (RFP) for that work. Board consensus was that Park Lateral and Main Canal would be next for evaluation, scopes of work, and RFPs as determined by the their evaluations.

3. Consider Approval of Lease Agreement Options for Excavator

After discussion, the Board determined the 3-year lease agreement would be appropriate. A **motion** was made by Mr. Carnell, seconded by Mr. Tillman and passed unanimously approving the 3-year lease agreement for the excavator and directing Mr. Sakuma to execute the necessary paperwork for the lease. Mr. Johnson asked for copies of the lease agreement to allow for his legal review prior to execution.

4. Consider Resolution No. 2023-07 – Adopting a Fiscal Year 2022/2023 Amended Budget

Mr. Sakuma presented Resolution No. 2023-07, entitled:

RESOLUTION NO. 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2022/2023 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

Mr. Sakuma presented the fiscal year 2022-2023 final amended budget and answered Board questions. After discussion, a **motion** was made by Mr. Carnell, seconded by Mr. Tillman and passed unanimously adopting Resolution 2023-07, as presented.

5. Discussion Regarding City Canal Maintenance

Mr. Sakuma was asked to follow up with the City to determine what canals or ditches the City may want to take over maintenance. *This item will be included on the next agenda.*

6. Discussion Regarding Culvert Replacement Quotes

Mr. Sakuma had obtained quotes for culvert replacement for two failing culverts on 99th Street. Both landowners had been sent “Notice of Failure” and directed to replace the culverts. Neither had done so as of the meeting date. Quotes were from Cates Tractor Service LLC, and Winfell Enterprises. The quote from Winfell Enterprises was lower, and the Board confirmed his quote during the meeting by calling Winfell. The Board determined that if the culverts were to be replaced by the District, Winfell would be asked to do the work. Mr. Sakuma was directed to work with the District’s Attorney on the drafting of final notice to the landowners.

I. ADMINISTRATIVE MATTERS

1. Financials

Mr. Sakuma had no further report for the Board as the Financials were covered during discussion of the Final Amended Budget.

2. Attorney

Mr. Johnson answered questions from the Board about resolving any conflict which may arise from a Board Member being associated with a vendor submitting a proposal to the District.

3. Manager

Mr. Sakuma had nothing further for the Board.

J. BOARD MEMBER COMMENTS

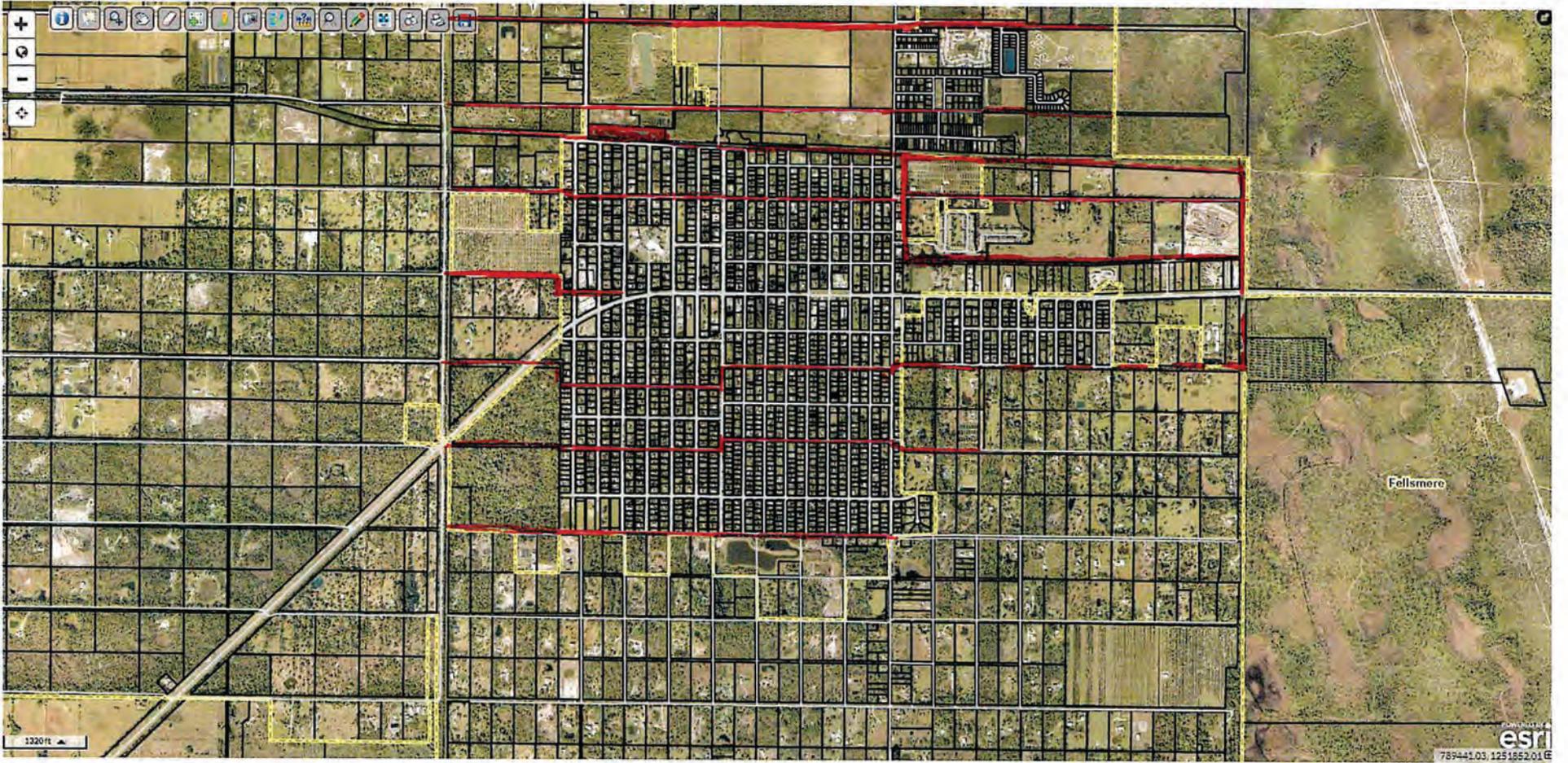
There were no further comments from the Board.

K. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 11:48 a.m. There were no objections.

Secretary/Assistant Secretary

President/Vice-President



January 11, 2024

RE: Fellsmere Water Control District

The Fellsmere Water Control District is required to select an auditor to perform the audit for the district for the years ending September 30, 2023, September 30, 2024 and September 30, 2025; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2023, September 30, 2024 and September 30, 2025 audits. The proposed fee for the audit for fiscal year ending September 30, 2023 is \$12,000.00. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$12,200.00. The proposed fee for the audit for fiscal year ending September 30, 2025 audit is \$12,400.00. The proposed fee for the audit for fiscal year ending September 30, 2026 (option year) is \$12,600.00. And the proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$12,800.00.

The proposal has a provision that if operations for the District were to significantly increase, the fees would be adjusted accordingly upon approval from all parties.

The Fiscal Year 2021/2022 Audit Fees Expenditure was \$23,390.

Note that the current audit firm for the District; Kmetz, Elwell, Graham & Associates, PLLC, decided to not submit a proposal.

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2023, September 30, 2024 and September 30, 2025 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/26 and 9/30/27).

Special District Services, Inc.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

FELLSMERE

Water Control District

Proposal Due: October 18, 2023
4:00PM

Submitted to:

Fellsmere Water Control District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

October 18, 2023

Fellsmere Water Control District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023-2025, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Fellsmere Water Control District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



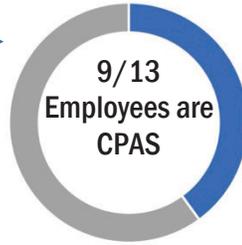
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



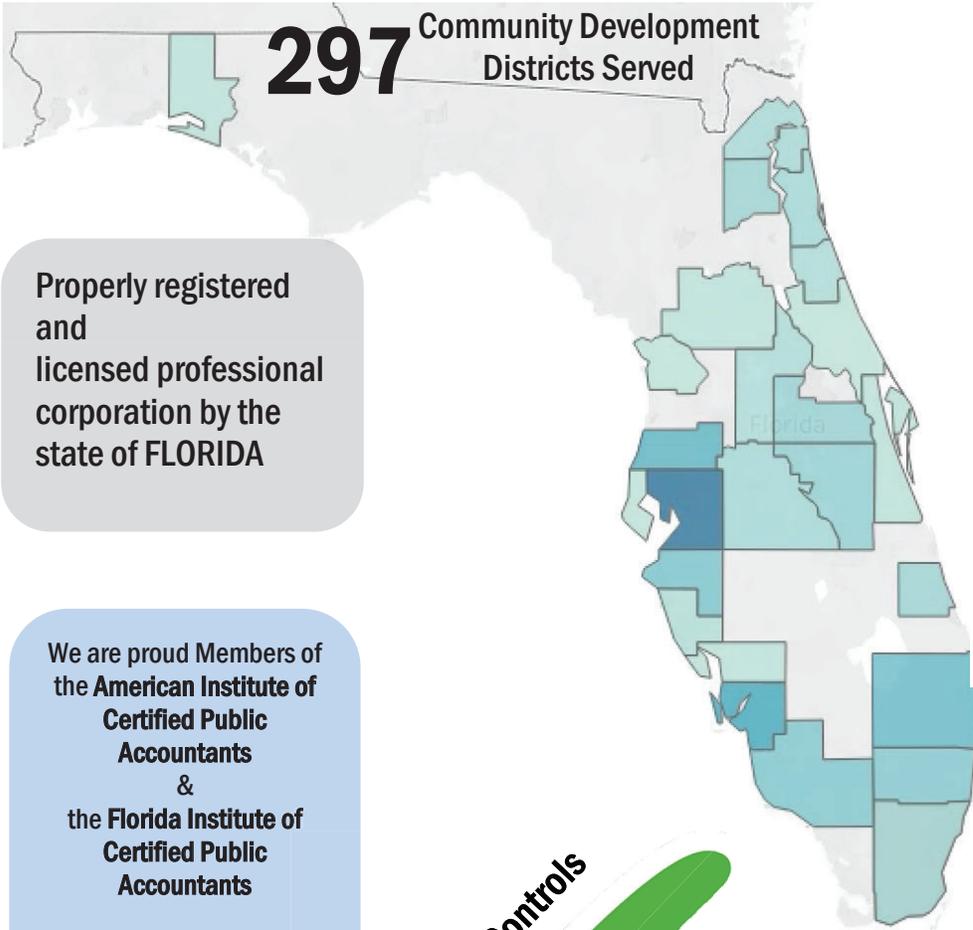
3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

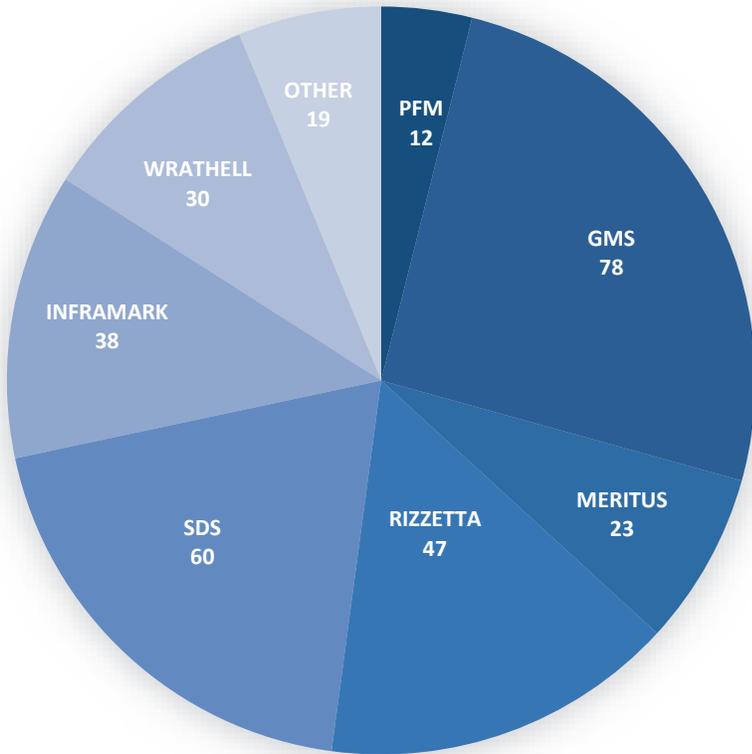
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

- | | |
|--|--|
| Bayside Improvement Community Development District | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I, II, IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| | |
| Boca Raton Airport Authority | |
| Greater Naples Fire Rescue District | |
| Key Largo Wastewater Treatment District | |
| Lake Worth Drainage District | |
| South Indian River Water Control | |

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>58</u>
Total Hours	<u>82</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
 Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
 Member, Florida Institute of Certified Public Accountants
 Member, Florida Government Finance Officers Association
 Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

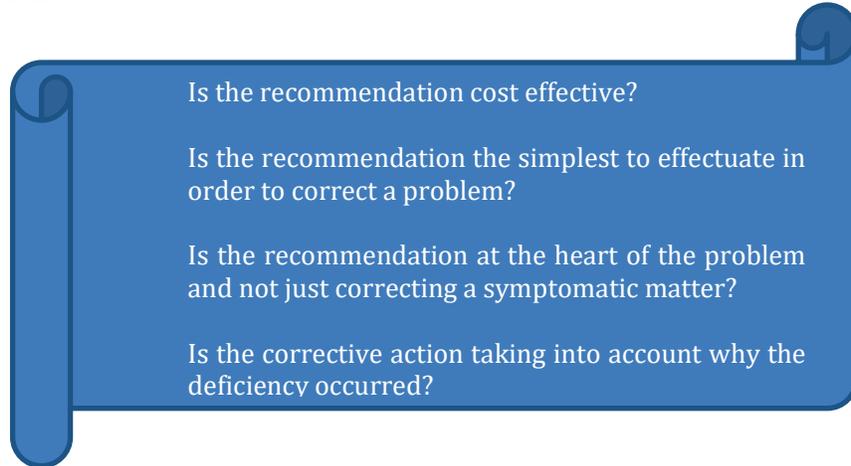
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2027 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$12,000
2024	\$12,200
2025	\$12,400
2026	\$12,600
2027	<u>\$12,800</u>
TOTAL (2023-2027)	<u>\$62,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional debt is issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Fund	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	332	5	3	327	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

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Current
Arbitrage
Calculations

We look forward to providing Fellsmere Water Control District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

Fellsmere
Water Control District

**Financial Report For
December 2023**

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
DECEMBER 2023**

	Annual Budget 10/1/23 - 9/30/24	Actual Dec-23	Year To Date Actual 10/1/23 - 12/31/23
REVENUES			
Tax Revenue	529,849	362,976	458,453
Revenue Other	0	250	5,650
Interest Income	1,800	0	6,052
Total Revenues	\$ 531,649	\$ 363,226	\$ 470,155
ADMINISTRATIVE EXPENDITURES			
Conversion Consultant	0	0	7,778
Legal and Professional	10,000	0	1,207
Management Fees	72,000	6,000	18,000
Audit Fees	11,000	0	0
Engineering	24,000	0	38,358
Website Management	3,000	250	750
Office Supplies	1,000	26	237
Miscellaneous - General Admin	0	271	739
Postage	150	62	249
Insurance - General Admin	13,500	0	16,519
Transportation - General Admin	1,100	0	0
Sundry	0	0	0
Licenses/Permits	0	0	175
Memberships	2,790	0	2,000
Legal Advertising	900	0	153
Maintenance Buildings and Grounds	2,300	140	660
Utilities	4,000	325	1,252
Telephone	4,500	109	328
Property Taxes	850	892	892
Property Appraiser Fees	0	0	1,800
Assessment Roll Preparation	500	0	0
Reserve	500	0	0
Bank Service Charges	0	0	112
Total Administrative Expenditures	\$ 152,090	\$ 8,075	\$ 91,209
TOTAL MAINTENANCE EXPENDITURES (Details On Page 2)	\$ 347,660	\$ 10,907	\$ 92,321
Total Expenditures	\$ 499,750	\$ 18,982	\$ 183,530
EXCESS/ (SHORTFALL)	\$ 31,899	\$ 344,244	\$ 286,625
Debt Payments	0	0	0
Balance	\$ 31,899	\$ 344,244	\$ 286,625
Tax Collector Fee	(10,597)	(750)	(1,500)
Discounts For Early Payments	(21,194)	(14,397)	(18,248)
NET EXCESS/ (SHORTFALL)	\$ 108	\$ 329,097	\$ 266,877

Bank Balance As Of 12/31/23	\$ 1,658,446.32
Accounts Payable As Of 12/31/23	\$ 30,349.19
Accounts Receivable As Of 12/31/23	\$ -
Designated For Contingency As Of 12/31/23	\$ 300,000.00
Other Assets As Of 12/31/23	\$ -
Available Funds As Of 12/31/23	\$ 1,328,097.13

Note:

Deferred Inflow Pension As Of 12/31/23: \$66,177 - Deferred Outflow Pension As Of 12/31/23: \$46,328

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
DECEMBER 2023**

	Annual Budget 10/1/23 - 9/30/24	Actual Dec-23	Year To Date Actual 10/1/23 - 12/31/23
MAINTENANCE EXPENDITURES			
<u>Contract Services</u>			
Aerial Spraying	45,000	0	0
Contract/Mechanical	60,000	4,469	44,525
Canal/Ditch Spraying	94,000	0	0
Canal/Ditch Mowing	37,600	0	20,000
Water Testing	2,200	0	0
<u>Chemical Control</u>			
Equipment R & M/Supplies - Chemical Control	0	0	0
Gas & Oil - Chemical Control	0	0	0
Insurance - Chemical Control	0	0	0
<u>Chemicals Used</u>			
Rodeo	0	0	0
Invert Blend	0	0	0
Chemicals Miscellaneous	0	0	0
<u>Ditch Maintenance</u>			
Labor/Equipment Operations - Ditch Maintenance	56,860	4,374	13,450
Payroll Taxes - Ditch Maintenance	5,000	335	1,029
State Retirement - Ditch Maintenance	9,200	1,735	4,406
Workers Comp - Ditch Maintenance	2,300	0	2,299
Group Med/Life Insurance - Ditch Maintenance	19,800	(6)	4,229
Equipment R & M - Ditch Maintenance	1,000	0	1,579
Supplies/Services - Ditch Maintenance	2,500	0	72
Gas & Oil - Ditch Maintenance	4,500	0	0
Insurance - Ditch Maintenance	0	0	0
Transportation - Ditch Maintenance	3,700	0	732
Contingency - Ditch Maintenance	4,000	0	0
Total Maintenance Expenditures	\$ 347,660	\$ 10,907	\$ 92,321

**Fellsmere Water Control District
Expenditures
October through December 2023**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Debit</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					20,000.00
4003 Contract/Mechanical					
	10/06/2023	CTS73	Cates Tractor Service LLC	canal on 99th St - clean and reshape canal	25,700.00
	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
Total 4003 Contract/Mechanical					44,525.45
Total 4000 Contract Services					64,525.45
4100 Ditch Maintenance					
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
Total 4111 Labor-Equip Oper					13,449.66
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
Total 4121 Payroll Taxes					1,028.90
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
Total 4122 State Retirement					4,405.56

**Fellsmere Water Control District
Expenditures
October through December 2023**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Debit</u>
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
Total 4124 Group Med, Life Ins.					<u>4,228.77</u>
4131 Equipment R & M					
	11/20/2023	SC469840	Kelly Tractor	trip charge	491.00
	11/29/2023	SV1524247	Kelly Tractor	trip charge	1,088.00
Total 4131 Equipment R & M					<u>1,579.00</u>
4132 Supplies & Services					
	11/03/2023	335973	Cole Auto Supply	supplies	72.23
Total 4132 Supplies & Services					<u>72.23</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
Total 4137 Transportation					<u>731.63</u>
Total 4100 Ditch Maintenance					<u>25,495.75</u>
5000 · General Admin					
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
Total 5018 · Bank Service Charges					<u>111.84</u>

**Fellsmere Water Control District
Expenditures
October through December 2023**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Debit</u>
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
Total 5079 · Postage					<u>248.84</u>
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
Total 5003 · Miscellaneous					<u>374.68</u>
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
Total 5002 · Website management					<u>750.00</u>
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
Total 5091 · Payroll processing fee					<u>363.85</u>
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
Total 5017 · Management Fee					<u>18,000.00</u>
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
Total 5015 · Engineering					<u>38,358.70</u>
5013 · Legal & Professional					
	10/31/2023	3312459	Kutak Rock	general representation October 2023	1,037.00
	11/30/2023	3327637	Kutak Rock	general representation November 2023	170.00
Total 5013 · Legal & Professional					<u>1,207.00</u>

**Fellsmere Water Control District
Expenditures
October through December 2023**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Debit</u>
5014 · Insurance					
	10/01/2023	19999	Egis Insurance Advisors	policy 100123939 10/01/23 - 10/01/2024	15,961.00
	10/01/2023	20004	Egis Insurance Advisors	policy WC 100123939 10/1/23 - 10/1/24	2,298.53
	10/09/2023	20533	Egis Insurance Advisors	policy 012896090 11/14/23 - 11/14/24 storage tank liability	558.89
Total 5014 · Insurance					<u>18,818.42</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
Total 5078 · Advertising					<u>152.88</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
	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
	11/21/2023	54231150	Stark Exterminators	interior and exterior service	40.00
	12/01/2023	2023-12-01	Herrera Lawn Care	monthly lawn care	140.00
Total 5082 · Maint Bldg & Grounds					<u>660.00</u>

**Fellsmere Water Control District
Expenditures
October through December 2023**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Debit</u>
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
	12/19/2023	5786954802	AT & T	account # 831-001-3105 966	100.00
Total 5083 · Utilities					<u>1,252.04</u>
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
Total 5086 · Telephone					<u>327.72</u>
5090 · Office Supplies					
	10/31/2023	2023-1309	Special District Services	copier charges - September 2023	98.40
	10/31/2023	2023-1309	Special District Services	meeting books - September 2023	28.00
	11/30/2023	2023-1646	Special District Services	copier charges	46.20
	11/30/2023	Nov-23	Rob Vereen (reimbursement)	Dollar General reimbursement \$38.48	38.48
	12/31/2023	2023-1897	Special District Services	copier charges	2.25
	12/31/2023	2023-1897	Special District Services	meeting books	24.00
Total 5090 · Office Supplies					<u>237.33</u>
Total 5000 · General Admin					<u>93,508.34</u>
Total Expenditures					<u>183,529.54</u>

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

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	O & M Assessment Income (Before Discounts & Fee)	O & M Assessment Income (After Discounts & Fee)
									\$529,849.00	\$529,849.00	\$529,849.00
									\$497,950.00	\$497,950.00	\$497,950.00
1		Paid to Indian River County Prop Appraiser	10/02/23	Fees			\$ (1,800.00)		\$ (1,800.00)		\$ (1,800.00)
2	1	Indian River County Tax Collector	11/03/23	NAV Taxes/Interest	\$ 9,538.12	\$ 12.36	\$ (180.74)	\$ (414.25)	\$ 8,955.49	\$ 9,550.48	\$ 8,955.49
3	2	Indian River County Tax Collector	11/09/23	NAV Taxes	\$ 24,012.00		\$ (461.03)	\$ (960.50)	\$ 22,590.47	\$ 24,012.00	\$ 22,590.47
4	3	Indian River County Tax Collector	11/17/23	NAV Taxes	\$ 24,360.00		\$ (108.23)	\$ (974.52)	\$ 23,277.25	\$ 24,360.00	\$ 23,277.25
5	4	Indian River County Tax Collector	11/22/23	NAV Taxes	\$ 37,555.00			\$ (1,502.24)	\$ 36,052.76	\$ 37,555.00	\$ 36,052.76
6	5	Indian River County Tax Collector	12/08/23	NAV Taxes	\$ 118,989.00		\$ (1.15)	\$ (4,759.61)	\$ 114,228.24	\$ 118,989.00	\$ 114,228.24
7	6	Indian River County Tax Collector	12/15/23	NAV Taxes	\$ 236,825.43		\$ (748.85)	\$ (9,421.64)	\$ 226,654.94	\$ 236,825.43	\$ 226,654.94
8	7	Indian River County Tax Collector	12/21/23	NAV Taxes	\$ 3,620.15			\$ (109.17)	\$ 3,510.98	\$ 3,620.15	\$ 3,510.98
9	8	Indian River County Tax Collector	12/29/23	NAV Taxes	\$ 3,541.41			\$ (106.25)	\$ 3,435.16	\$ 3,541.41	\$ 3,435.16
10									\$ -		
11									\$ -		
12									\$ -		
13									\$ -		
14									\$ -		
15									\$ -		
16									\$ -		
17									\$ -		
18									\$ -		
19									\$ -		
20									\$ -		
21									\$ -		
22									\$ -		
23									\$ -		
24									\$ -		
25									\$ -		
26									\$ -		
					\$ 458,441.11	\$ 12.36	\$ (3,300.00)	\$ (18,248.18)	\$ 436,905.29	\$ 458,453.47	\$ 436,905.29

\$ 458,441.11	
\$ 12.36	\$ 436,905.29
\$ (458,453.47)	\$ (436,905.29)
\$ -	\$ -

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