



**FELLSMERE
WATER CONTROL DISTRICT**

INDIAN RIVER COUNTY

**REGULAR BOARD MEETING
& PUBLIC HEARING
JULY 11, 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
Fellsmere City Hall Auditorium
22 South Orange Street
Fellsmere, Florida 32948
REGULAR BOARD MEETING & PUBLIC HEARING
July 11, 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. May 9, 2024 Regular Board Meeting.....Page 2
- F. Public Hearing
 - 1. Proof of Publication.....Page 6
 - 2. Receive Public Comments on Fiscal Year 2024/2025 Final Budget
 - 3. Consider Resolution No. 2024-02 – Adopting a Fiscal Year 2024/2025 Final Budget.....Page 7
- G. Old Business
- H. New Business
 - 1. Consider Resolution No. 2024-03 – Designating a Qualified Public Depository.....Page 17
 - 2. Consider Resolution No. 2024-04 – Authorizing Bank Account Signors.....Page 18
 - 3. Consider Resolution No. 2024-05 – Adopting a Fiscal Year 2024/2025 Meeting Schedule.....Page 19
 - 4. Discussion Regarding Buffer Preserve Drainage.....Page 21
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 - 6. Supervisor Kurtz Report to Board County & City Liaison
- I. Administrative Matters
 - 1. Financials.....Page 24
 - 2. Attorney
 - 3. Manager
- J. Comments from the Public
- K. Board Members Comments
- L. 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

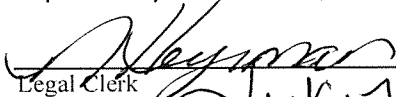
STATE OF WISCONSIN, COUNTY OF BROWN

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

My commission expires

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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@dsinc.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
REGULAR BOARD MEETING MINUTES
MAY 9, 2024**

A. CALL TO ORDER

The Regular Board Meeting of the Fellsmere Water Control District (“District”) of May 9, 2024, was called to order at 5:47 p.m. in the Fellsmere City Hall Auditorium located at 22 S. Orange Street, Fellsmere, Florida 32948.

B. PROOF OF PUBLICATION

Proof of publication was presented that showed notice of the Regular Board Meeting had been published in the *Indian River Press Journal* on April 19, 2024, & April 26, 2024, as legally required.

C. SEAT NEW BOARD MEMBERS

Mr. Sakuma stated the results of the Landowners’ Election and noted that Mr. Nelson had been reappointed to his seat.

D. ADMINISTER THE OATH OF OFFICE & REVIEW BOARD MEMBER RESPONSIBILITIES AND DUTIES

Mr. Sakuma administered the Oath of Office to Mr. Nelson.

E. ESTABLISH QUORUM

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

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

F. ELECTION OF OFFICERS

On a **motion** made by Mr. Carnell, seconded by Mr. Kurtz and passed unanimously keeping the same slate of officers: Mr. Nelson to serve as President; Mr. Carnell as Vice President; Mr. Kurtz as Assistant Secretary; and Mr. Sakuma as Secretary/Treasurer.

G. ADDITIONS OR DELETIONS TO THE AGENDA

-Indian River County Commission and City of Fellsmere Office Liaison

Mr. Carnell made a **motion**, seconded by Mr. Nelson, and passed unanimously appointing Mr. Kurtz as the liaison to the Indian River County Commissioners and the City of Fellsmere, for the purpose of coordinating and the seeking of grant funds for the District.

H. COMMENTS FROM THE PUBLIC

District Engineer George Simons provided a presentation on the District. Using several District maps, he explained the “pumped” area and the “gravity” areas of the District. He answered questions from the Board and members of the public in attendance.

The following individuals submitted comment cards and addressed the Board: Mark Kopecky, Charles Engle, David Steiner, James Barnes, Sandra Allan, Eric Boissat, R. Devine, Wendy Austin, and Jed Aranes.

I. APPROVAL OF MINUTES

1. March 21, 2024, Regular Board Meeting Minutes

Mr. Kurtz made a **motion**, seconded by Mr. Carnell, and passed unanimously, approving the March 21, 2024, Regular Board Meeting Minutes.

J. OLD BUSINESS

There were no Old Business matters to come before the Board.

K. NEW BUSINESS

1. Consider Resolution No. 2024-01-Adopting a Fiscal Year 2024/2025 Proposed Budget

Resolution No. 2024-01 was presented, entitled:

RESOLUTION NO. 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024/2025 AND PROVIDING AN EFFECTIVE DATE.

Prior to consideration of the Fiscal Year 2024/2025 Proposed Budget, the Board reviewed and discussed the District Financial Report, as presented in the Board package.

Mr. Sakuma notified the Board that the FY 24/25 Proposed Budget was provided with the Board package. Mr. Kurtz suggested adding \$100,000 to the Reserve line item. There was also a request to research into whether the West assessed areas could be direct billed.

After Board discussion Mr. Kurtz made a **motion**, seconded by Mr. Carnell, and passed unanimously adopting Resolution 2024-01, Adopting a Fiscal Year 2024/2025 Proposed Budget, as amended, and setting the Public Hearing for July 11, 2024.

2. Presentation of the District

This item was discussed in the Comments from the Public section.

3. Discussion Regarding Required Ethics Training

Mr. Sakuma reminded the Board to complete their required ethics training which is due by December 31, 2024.

I. ADMINISTRATIVE MATTERS

1. Financials

Mr. Sakuma noted that the financials were included in the Board package. During Board discussion of the financials, several requests were made to staff for future reports. Supervisors asked for projected monthly cash flows to “end of year”, and for encumbrances to be noted on the report. Examples of encumbrances were the three large contracts in excess of \$1.2 Million, which are not reflected in the current report format.

2. Water Quality Reports

Mr. Sakuma noted that the water quality reports were included in the Engineer’s Report to the landowners just prior to the Regular Board Meeting.

3. Attorney

District Attorney Jonathan Johnson advised the Board and staff that “District Goals” would need to be adopted by the District and to place this topic on the July Regular Board Meeting agenda.

4. Manager

Designation of District Depository-Seacoast Bank

Mr. Kurtz made a **motion**, seconded by Mr. Nelson, and passed unanimously designating Seacoast Bank as the depository for the District.

Designation of District Engineer- Carter Associates

Mr. Kurtz made a **motion**, seconded by Mr. Carnell, and passed unanimously designating Carter Associates as the District Engineer.

Designation of District Attorney- Kutak Rock LLP

Mr. Carnell made a **motion**, seconded by Mr. Kurtz, and passed unanimously designating Kutak Rock LLP as the District Attorney.

J. BOARD MEMBER COMMENTS

There were no Board Member comments.

K. ADJOURNMENT

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

Secretary/Assistant Secretary

President/Vice-President

FELLSMERE WATER CONTROL DISTRICT

NOTICE OF PUBLIC HEARING & REGULAR BOARD MEETING

NOTICE IS HEREBY GIVEN that the Board of Supervisors (Board) of the Fellsmere Water Control District (District) will hold Public Hearing and Regular Board Meeting on July 11, 2024, at 5:30 p.m., or as soon thereafter as the meeting can be heard, in the City Hall Auditorium located at 22 S. Orange Street, Fellsmere, Florida 32948.

The purpose of the Public Hearing is to receive public comment on the Fiscal Year 2024/2025 Proposed Final Budget of the District. A copy of the Budget and/or the Agenda may be obtained from the Districts website or by contacting the District Manager at (772) 345-5119 and/or toll free at 1-877-737-4922 during normal business hours. The purpose of the Regular Board Meeting is for the Board to consider any other business which may properly come before it. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or more Supervisors will participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at these meetings should contact the District Manager at (772) 345-5119 and/or toll-free at 1-877-737-4922, at least seven (7) days prior to the date of the meetings. If any person decides to appeal any decision made with respect to any matter considered at this Public Hearing and Regular Board Meeting, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Meetings may be cancelled from time to time without advertised notice.

FELLSMERE WATER CONTROL DISTRICT

www.fellsmerewatercontroldistrict.org

Pub: June 21 & 28, 2024

TCN10290401

RESOLUTION NO. 2024-02

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

WHEREAS, the Fellsmere Water Control District (“District”) has prepared a Proposed Budget and Final Special Assessment Roll for Fiscal Year 2024/2025 and has held a duly advertised Public Hearing to receive public comments on the Proposed Budget and Final Special Assessment Roll; and,

WHEREAS, following the Public Hearing and the adoption of the Proposed Budget and Final Assessment Roll, the District is now authorized to levy non-ad valorem assessments upon the properties within the District.

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

Section 1. The Final Budget and Final Special Assessment Roll for Fiscal Year 2024/2025 attached hereto as Exhibit “A” is approved and adopted, and the assessments set forth therein shall be levied.

Section 2. The Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 11th day of July, 2024.

ATTEST:

**FELLSMERE WATER
CONTROL DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Fellsmere
Water Control District

Final Budget
Fiscal Year 2024/2025
October 1, 2024 - September 30, 2025

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FINAL BUDGET
FELLSMERE WATER CONTROL DISTRICT
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET
REVENUES	
Tax Revenue	713,054
Revenue Other	0
Direct Bill	56,139
Interest Income	1,800
TOTAL REVENUES	770,993
<u>ADMINISTRATIVE EXPENDITURES</u>	
Conversion Consultant	0
Legal and Professional	12,000
Management Fees	74,160
Audit Fees	12,000
Engineering	50,500
Website Management	3,000
Office Supplies	1,000
Miscellaneous	250
Postage	250
Insurance - Admin	18,500
Transportation - Admin	500
Licenses/Permits	0
Memberships	2,790
Legal Advertising	900
Maintenance Buildings & Grounds	2,300
Utilities	4,000
Telephone	4,500
Payroll Processing Fee	0
Property Taxes	850
Property Appraiser Fees	0
Annual Assesment Roll	500
Reserve	100,000
TOTAL ADMINISTRATIVE EXPENDITURES	288,000
TOTAL MAINTENANCE EXPENDITURES	440,210
TOTAL EXPENDITURES	728,210
BALANCE	42,783
Tax Collector Fee	(14,261)
Discounts For Early Payments	(28,522)
EXCESS/ (SHORTFALL)	0
Carryover From Prior Year	0
NET EXCESS/ (SHORTFALL)	0

FINAL MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2024/2025

OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET
<u>MAINTENANCE EXPENDITURES</u>	
Contract Services	
Aerial Spraying	20,000
Contract/Mechanical - Lease	70,150
Canal/Ditch Spraying	45,000
Canal/Ditch Mowing	20,000
Sublateral Maintenance	163,000
Water Testing	2,200
<u>Contract Services Subtotal</u>	320,350
<u>Ditch Maintenance</u>	
Equipment R & M	1,000
Supplies/Services	2,500
Gas & Oil - Maint.	4,500
Insurance - Maint.	0
Transportation - Maint.	3,700
Contingency	3,800
<u>Ditch Maintenance Subtotal</u>	15,500
<u>Ditch Maintenance-Personnel</u>	
Labor/Equipment Operations	58,560
Payroll Taxes - Maint.	5,000
State Retirement - Maint.	17,000
Workers Comp - Maint.	4,000
Group Med/Life Insurance - Maint.	19,800
<u>Ditch Maintenance-Personnel Subtotal</u>	104,360
TOTAL MAINTENANCE EXPENDITURES	440,210

DETAILED FINAL BUDGET
FELLSMERE WATER CONTROL DISTRICT
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2022/2023 ACTUAL	FISCAL YEAR 2023/2024 BUDGET	FISCAL YEAR 2024/2025 BUDGET	COMMENTS
REVENUES				
Tax Revenue	639,336	529,849	713,054	Expenditures Less Interest, Direct Bill & Carryover/.94
Revenue Other	8,888	0	0	
Direct Bill	0	0	56,139	Direct Bill 1,600 East Acres
Interest Income	11,211	1,800	1,800	Interest Projected At \$150.00 Per Month
TOTAL REVENUES	\$ 659,435	\$ 531,649	770,993	
ADMINISTRATIVE EXPENDITURES				
Conversion Consultant	7,778	0	0	To Be Removed
Legal and Professional	18,119	10,000	12,000	\$2000 Increase From 2023/2024 Budget
Management Fees	72,000	72,000	74,160	CPI Adjustment (Capped At 3%)
Audit Fees	23,390	11,000	12,000	Approved Amount For 2023/2024 Audit
Engineering	89,122	24,000	50,500	\$26,500 Increase From 2023/2024 Budget
Website Management	3,000	3,000	3,000	No Change From 2023/2024 Budget
Office Supplies	2,005	1,000	1,000	No Change From 2023/2024 Budget
Miscellaneous	2,588	0	250	\$250 Increase From 2023/2024 Budget
Postage	732	150	250	\$100 Increase From 2023/2024 Budget
Insurance - Admin	16,123	13,500	18,500	Increase Forecast by Agent
Transportation - Admin	0	1,100	500	\$500 Decrease From 2023/2024 Budget
Licenses/Permits	175	0	0	To Be Removed
Memberships	1,500	2,790	2,790	No Change From 2023/2024 Budget
Legal Advertising	1,462	900	900	No Change From 2023/2024 Budget
Maintenance Buildings & Grounds	4,810	2,300	2,300	Security Alarm/Pest Control/Landscape Maint
Utilities	4,230	4,000	4,000	FPL/Water
Telephone	5,068	4,500	4,500	Phones/Internet/Firewall/Mobile
Payroll Processing Fee	1,733	0	0	To Be Removed
Property Taxes	862	850	850	No Change From 2023/2024 Budget
Property Appraiser Fees	1,800	0	0	Moved to Annual Assessment Roll
Annual Assesment Roll	500	500	500	Moved from Property Appraiser Fee
Reserve	0	500	100,000	\$100,000 Increase From 2023/2024 Budget
TOTAL ADMINISTRATIVE EXPENDITURES	256,997	152,090	288,000	
TOTAL MAINTENANCE EXPENDITURES	288,100	347,660	440,210	
TOTAL EXPENDITURES	\$ 545,097	\$ 499,750	728,210	
BALANCE	\$ 114,338	\$ 31,899	42,783	
Tax Collector Fee	\$ (1,500)	\$ (10,597)	(14,261)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	\$ (21,930)	\$ (21,194)	(28,522)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ 90,908	\$ 108	0	
Carryover From Prior Year	0	0	0	Carryover Balance From Prior Years
NET EXCESS/ (SHORTFALL)	\$ 90,908	\$ 108	0	

DETAILED FINAL MAINTENANCE BUDGET

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2024/2025

OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2022/2023 ACTUAL	FISCAL YEAR 2023/2024 BUDGET	FISCAL YEAR 2024/2025 BUDGET	COMMENTS
MAINTENANCE EXPENDITURES				
Contract Services				
Aerial Spraying	0	45,000	20,000	Single Treatment Estimate (FY23 - \$13,781)
Contract/Mechanical - Lease	116,480	60,000	70,150	Per Lease
Canal/Ditch Spraying	49,921	94,000	45,000	Reduced to single service
Canal/Ditch Mowing	2,776	37,600	20,000	Reduced to single service
Sublateral Maintenance	0	0	163,000	New Contracted Services in FY24/25
Water Testing	0	2,200	2,200	No Change From 2023/2024 Budget
<u>Contract Services Subtotal</u>	169,177	238,800	320,350	
Ditch Maintenance				
Equipment R & M	20,600	1,000	1,000	No Change From 2023/2024 Budget
Supplies/Services	25	2,500	2,500	No Change From 2023/2024 Budget
Gas & Oil - Maint.	0	4,500	4,500	No Change From 2023/2024 Budget
Insurance - Maint.	1,387	0	0	To Be Removed
Transportation - Maint.	3,931	3,700	3,700	No Change From 2023/2024 Budget
Contingency	0	4,000	3,800	Moved from Administration
<u>Ditch Maintenance Subtotal</u>	25,943	15,700	15,500	
Ditch Maintenance-Personnel				
Labor/Equipment Operations	55,761	56,860	58,560	CPI Adjustment (Capped At 3%)
Payroll Taxes - Maint.	4,266	5,000	5,000	No Change From 2023/2024 Budget
State Retirement - Maint.	12,527	9,200	17,000	Forecast FRS FY2024/2025
Workers Comp - Maint.	0	2,300	4,000	No Change From 2023/2024 Budget
Group Med/Life Insurance - Maint.	20,426	19,800	19,800	No Change From 2023/2024 Budget
<u>Ditch Maintenance-Personnel Subtotal</u>	92,980	93,160	104,360	
TOTAL MAINTENANCE EXPENDITURES	288,100	347,660	440,210	

Fellsmere Water Control District Assessment Comparison

Fiscal Year 2022/2023 Assessment*			
Area	Assessment	Acres	Total
West	\$ 12.50	10,857.25	\$ 135,715.63
East	\$ 29.00	16,025.75	\$ 464,746.75
East - Direct Bill	\$ -	0.00	\$ -
Total			\$ 600,462.38

Fiscal Year 2023/2024 Assessment*			
Assessment	Acres	Total	
\$ 6.00	10,857.25	\$ 65,124.14	
\$ 29.00	16,025.75	\$ 464,724.79	
\$ -	0.00	\$ -	
		\$ 529,848.94	

Fiscal Year 2024/2025 Projected Assessment*			
Assessment	Acres	Total	
\$ 10.73	10,857.25	\$ 116,499.46	
\$ 37.22	16,025.75	\$ 596,555.12	
\$ 35.09	1,600.00	\$ 56,138.70	
	28,483	\$ 769,193.27	

Zone	Acres	Percent	Admin	Maint	Other Revenue*	Total	Per Acre Assmnt
West	10,857.25	38%	\$ 109,780.85		\$ 271.36	\$ 116,499.46	\$ 10.73
East	16,025.75	56%	\$ 162,041.08	\$ 400,249.37	\$ 1,389.88	\$ 596,555.12	\$ 37.22
East - Direct Bill	1,600.00	6%	\$ 16,178.07	\$ 39,960.63	\$ 138.76	\$ 56,138.70	\$ 35.09
Total	28,483.00		\$ 288,000.00	\$ 440,210.00	\$ 1,800.00	\$ 769,193.27	
					\$ 770,993.27	(add other revenue back in)	

*Other Revenue Allocation based on total obligation

West: 15%

East: 77%

East - DB: 8%

* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

West Acres	10,857.25
East Acres	16,025.75
East Acres - Direct Bill	1,600.00
Total	28,483.00

Budget Narrative for Fellsmere Water Control District Fiscal Year 2024-2025

Introduction

The Fellsmere Water Control District (FWCD) is pleased to present its budget for the fiscal year 2024-2025. This budget reflects the District's commitment to efficient water management, infrastructure maintenance, and financial stewardship, ensuring the sustainability of our stormwater management for the community.

Revenue Overview

The total projected revenue for FY 2024-2025 is \$770,993, which includes:

- Tax Revenue:** \$713,054, reflecting an increase from the previous fiscal year due to adjustments based on expenditures and carryover balances.
- Direct Bill:** \$56,139, allocated for specific maintenance and operational costs for the East Acres area.
- Interest Income:** \$1,800, consistent with the projected interest income of the previous year.

Expenditure Overview

The total expenditures for FY 2024-2025 are projected at \$728,210, categorized into administrative and maintenance expenses.

Administrative Expenditures

Totaling \$288,000, administrative expenses include:

- Legal and Professional Fees:** \$12,000, increased to cover additional legal consultations.
- Management Fees:** \$74,160, adjusted for CPI.
- Audit Fees:** \$12,000, approved for the annual audit.
- Engineering:** \$50,500, significantly increased to cover new projects and ongoing engineering support.
- Insurance:** \$18,500, forecasted increase based on agent's recommendations.
- Reserve:** \$100,000, a substantial increase to build financial resilience and cover unexpected costs.

Maintenance Expenditures

Totaling \$440,210, maintenance expenses include:

- Contract Services:** \$320,350, covering essential activities such as aerial spraying, canal/ditch spraying, mowing, and new sublaterals maintenance contracts.
- Ditch Maintenance-Personnel:** \$104,360, including labor, payroll taxes, state retirement, workers' compensation, and group insurance, reflecting adjustments to ensure competitive compensation and benefits.
- Ditch Maintenance-Equipment and Supplies:** \$15,500, maintaining consistent support for equipment repair, supplies, and transportation.

Summary and Financial Health

The budget projects a balanced financial position with a net zero excess/shortfall after accounting for early payment discounts and tax collector fees. This prudent financial planning ensures that FWCD can effectively manage its operations and maintenance activities without incurring deficits.

The proposed budget demonstrates FWCD's dedication to maintaining robust water control infrastructure and administrative efficiency. By strategically allocating resources, the District aims to continue providing reliable and sustainable water management services to the community of Fellsmere.

RESOLUTION NO. 2024-03

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

WHEREAS, it is necessary for the Fellsmere Water Control District (the "District") to establish accounts with qualified depositories for the purpose of the deposits and subsequent expenditure of public funds of the District; and

WHEREAS, the Board of Supervisors of the District has selected Seacoast Bank, to serve as the depository of public funds for the District.

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

Section 1. The above recitals are hereby adopted.

Section 2. That the District Manager is hereby authorized to establish an account(s) with Seacoast Bank, located at 585 West Indiantown Road, Jupiter, Florida, to serve as depository of public funds for the District's General Fund Operating Account, pursuant to public law and regulations under Section 280.17, *Florida Statutes*.

PASSED, ADOPTED and EFFECTIVE this 11th day of July, 2024.

ATTEST:

**FELLSMERE WATER
CONTROL DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
President/Vice President

RESOLUTION 2024-04

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

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

WHEREAS, the District’s Board of Supervisors desires to establish a local bank account for the District and appoint Todd Wodraska, Jason Pierman, Patricia LasCasas, B. Frank Sakuma, Jr., Richard M. Carnell, Jr. and Gregory P. Nelson as signers on the account.

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

SECTION 1. Special District Services, Inc. is directed to establish a local bank account at Seacoast Bank, for the District.

SECTION 2. Todd Wodraska, Jason Pierman, Patricia LasCasas, B. Frank Sakuma, Jr., Richard M. Carnell, Jr. and Gregory P. Nelson shall be appointed as signers on the account.

SECTION 3. This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 11th day of July, 2024.

ATTEST:

**FELLSMERE WATER
CONTROL DISTRICT**

Secretary/Assistant Secretary

President, Board of Supervisors

RESOLUTION NO. 2024-05

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

WHEREAS, it is necessary for the Fellsmere Water Control District ("District") to establish a regular meeting schedule for fiscal year 2024/2025; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2024/2025 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT, INDIAN RIVER COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2024/2025 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 11th day of July, 2024.

ATTEST:

**FELLSMERE WATER
CONTROL DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

**FELLSMERE WATER CONTROL DISTRICT FISCAL
YEAR 2024/2025 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors (the “Board”) of the Fellsmere Water Control District (the “District”) will hold Regular Board Meetings (the “Meeting” or “Meetings”) at the District offices located at 109 North Willow Street, Fellsmere, Florida 32948 at 10:00 a.m. on the following dates:

November 14, 2024

January 9, 2025

March 13, 2025

May 8, 2025

July 10, 2025

September 11, 2025

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District’s website www.fellsmerewatercontroldistrict.com 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 are open to the public and will be conducted in accordance with the provisions of Florida law for special districts. 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 Supervisor may participate by telephone; therefore, a speaker telephone may be present at the meeting location so that Supervisor 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.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 772-345-5119 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

FELLSMERE WATER CONTROL DISTRICT

www.fellsmerewatercontroldistrict.com

PUBLISH: ST. LUCIE NEWS TRIBUNE

XX/XX/2025

John C. Kurtz, CPA, CGMA

12620 85th Street
Fellsmere, Florida 32948

Memorandum

To: Frank Sakuma, Secretary-Treasurer
cc: Greg Nelson, President
Richard Carnall, Vice-President

From: John C. Kurtz, Assistant Secretary

Subject: Follow-up to May 9, 2024, meeting

I have been reflecting on the three (3) meetings that I have attended. I joined the Board to support my fellow Board members and the landowners. My following comments are made in support of that objective and the long history of the district. I have many years of chairing large meetings and I hope my comments are found to be helpful and are given in sincerity.

Meeting Agenda/Decorum

I know that the November flooding brought a new interest to the function of the Fellsmere Water Control District and the audience attendance has grown. I would like to strongly recommend that the “**Comments from the Public**” be moved to the end of the Agenda, prior to Adjournment.

The called meeting is a **Board Meeting of the Supervisors**. Our discussion will in most instances address the majority of the questions the landowners have, but in a more orderly fashion. Since they have access to the Agenda, via the website, when or maybe even before, we have seen it.

A meeting is considered good if it accomplishes its goal within an hour. **The mind cannot absorb more than the seat can endure.**

Photos/Video of Lateral cleaning progress

I would like to recommend that photos/videos be taken of this process and posted to our website periodically before the July meeting. Since the Press has developed an interest since the November flood event, I think we should attempt to receive coverage in the local media to highlight the Board's positive action to the issue. **I request that we be advised when the other contractors begin work.**

Budget

It would be extremely helpful to create a Narrative, hopefully just one page, which highlights the operational changes from the previous budget year and also reflects the use of the Reserve Funds accumulated from the previous years to address the cleaning of the Laterals. This information will be essential to addressing concerns over any increased assessment. **The Board should approve the draft in advance.**

772-559-8601 jckvista@aol.com

Member American Institute of Certified Public Accountants

Member Florida Institute of Public Accountants

Member Association of International Certified Professional Accountants

John C. Kurtz, CPA, CGMA

12620 85th Street
Fellsmere, Florida 32948

Budget continued

Since SDS represents a large number of Special Districts we should have a comparison prepared for other “**gravity flow**” Water Control/Drainage districts in Indian River and surrounding counties. Paying particular attention to the number of miles, laterals and sublaterals, involved in reaching their “outflow.”

District Personnel

Is there a plan/schedule in place for Rob to follow to accomplish the District goals for maintaining the sublateral system? Is there a record of his daily activities so that we can assess his effectiveness? Since there is no staff in the office, how does he get dispatched for emergencies?

What is Rob's age and are we aware of his retirement plans, etc.?

Conclusion

I trust this is helpful. I look forward to working together to accomplish all of the District objectives.

772-559-8601 jckvista@aol.com

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Member Florida Institute of Public Accountants

Member Association of International Certified Professional Accountants

Special District Services, Inc. creates and manages special taxing districts throughout the State of Florida. SDS was organized to meet the growing demand for urban services and provide a public financing vehicle to serve community infrastructure. The objective of the Special Services Agreement is to provide district management services, while acting as an agent of the District.

Management services include, but are not limited to:

- **Preparation of required meeting documentation**
 - Public Notifications
 - Legal Advertisements
 - Meeting Minutes
 - Resolutions
- **Recordkeeping**
 - District Books
 - Account Records
 - Financial Reporting Procedures
 - Contracts & Agreements
 - Any other applicable general records of the District (emails and resident correspondence)
- **District Finance**
 - Accounts Payable/Receivable
 - Annual Financial Audit Support
 - Preparation and submission of annual assessment roll
- **District Human Resources**
 - Employee Benefits (health/dental/vision/life)
 - Payroll
 - Florida Retirement System Coordinator
- **District Permits**
 - Secondary connection permits (primary)
 - Driveway culverts (support)
- **Assistance in the selection of professionals**
 - Annual Contracted Services (maintenance)
 - RFPs for Major District Projects
- **Provide consultation services**
 - Public Bidding
 - Budgeting
 - Governmental Accounting
 - Policies and Procedures
- **Maintain the District website (ADA compliant)**

Fellsmere
Water Control District

**Financial Report For
June 2024**

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

	Annual Budget 10/1/23 - 9/30/24	Actual Jun-24	Year To Date Actual 10/1/23 - 6/30/24
REVENUES			
Tax Revenue	529,849	0	550,746
Revenue Other	0	250	9,900
Interest Income	1,800	0	20,118
Direct Bill	0	0	46,400
Total Revenues	\$ 531,649	\$ 250	\$ 627,164
ADMINISTRATIVE EXPENDITURES			
Conversion Consultant	0	0	7,778
Legal and Professional	10,000	600	14,539
Management Fees	72,000	6,000	54,000
Audit Fees	11,000	0	0
Engineering	24,000	0	127,193
Website Management	3,000	250	2,250
Office Supplies	1,000	93	534
Miscellaneous - General Admin	0	230	2,080
Postage	150	47	752
Insurance - General Admin	13,500	0	16,741
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	1,059
Maintenance Buildings and Grounds	2,300	140	2,722
Utilities	4,000	281	3,886
Telephone	4,500	108	981
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	406
Payroll Processing Fee	0	95	975
Total Administrative Expenditures	\$ 152,090	\$ 7,844	\$ 240,763
TOTAL MAINTENANCE EXPENDITURES (Details On Page 2)	\$ 347,660	\$ 9,957	\$ 463,683
Total Expenditures	\$ 499,750	\$ 17,801	\$ 704,446
EXCESS/ (SHORTFALL)	\$ 31,899	\$ (17,551)	\$ (77,282)
Debt Payments	0	0	0
Balance	\$ 31,899	\$ (17,551)	\$ (77,282)
Tax Collector Fee	(10,597)	0	(1,500)
Discounts For Early Payments	(21,194)	0	(19,142)
NET EXCESS/ (SHORTFALL)	\$ 108	\$ (17,551)	\$ (97,924)
Bank Balance As Of 6/30/24	\$ 1,292,432.80		
Accounts Payable As Of 6/30/24	\$ 26,397.85		
Accounts Receivable As Of 6/30/24	\$ -		
Designated For Contingency As Of 6/30/24	\$ 300,000.00		
Other Assets As Of 6/30/24	\$ -		
Available Funds As Of 6/30/24	\$ 966,034.95		

Note:

Deferred Inflow Pension As Of 4/30/24: \$66,177 - Deferred Outflow Pension As Of 4/30/24: \$46,328

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

	Annual Budget	Actual	Year To Date Actual
MAINTENANCE EXPENDITURES	10/1/23 - 9/30/24	Jun-24	10/1/23 - 6/30/24
<u>Contract Services</u>			
Aerial Spraying	45,000	0	13,780
Contract/Mechanical	60,000	0	126,256
Canal/Ditch Spraying	94,000	0	20,000
Canal/Ditch Mowing	37,600	0	0
Water Testing	2,200	0	6,929
<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	41,880
Payroll Taxes - Ditch Maintenance	5,000	335	3,204
State Retirement - Ditch Maintenance	9,200	1,318	12,974
Workers Comp - Ditch Maintenance	2,300	0	2,299
Group Med/Life Insurance - Ditch Maintenance	19,800	1,556	12,838
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	374	2,586
Contingency - Ditch Maintenance	4,000	2,000	218,746
Total Maintenance Expenditures	\$ 347,660	\$ 9,957	\$ 463,683

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

	<u>Date</u>	<u>Num</u>	<u>Name</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					20,000.00
4002 Aerial Spraying					
	04/12/2024	85008	Coastal Air Services	aerial spraying and chemicals	13,780.18
Total 4002 Aerial Spraying					13,780.18
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
	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					126,255.52
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					6,928.82
Total 4000 Contract Services					166,964.52

Fellsmere Water Control District Expenditures October 2023 through June 2024

	Date	Num	Name	Memo	Amount
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
	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
Total 4111 Labor-Equip Oper					41,879.75
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
	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
Total 4121 Payroll Taxes					3,203.81

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

	Date	Num	Name	Memo	Amount
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
	06/26/2024		FI Div of Retirement	June 2024 (confirm 241721034560)	724.75
Total 4122 State Retirement					12,974.44
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

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

	Date	Num	Name	Memo	Amount
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
	06/05/2024		aflac	May 2024	52.32
	06/10/2024	PR 06/14/24		Payroll 06/14/2024 05/27/24 thru 06/07/24 - health insurance	-28.95
	06/24/2024	PR 06/28/24		Payroll 06/28/2024 6/08/24 thru 06/21/24 - health insurance	-28.95
Total 4124 Group Med, Life Ins.					12,838.87

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

	Date	Num	Name	Memo	Amount
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					2,074.31
4132 Supplies & Services					
	11/03/2023	335973	Cole Auto Supply	supplies	72.23
	05/29/2024	824658	DEP Storage Tank #6974	vehicular diesel tank registration	25.00
Total 4132 Supplies & Services					97.23
4136 Insurance					
	03/18/2024	648550	Guardian	vision, life, and dental 4/15/24 - 4/14/25	2,942.40
	05/14/2024	1181407	Guardian	refund of premiums - policy cancelled	-2,922.72
Total 4136 Insurance					19.68
4137 Transportation					
	10/31/2023	Oct 2023	Rob Vereen (reimbursement)	mileage for Oct 2023 560.6 miles @ \$0.655 (367.19)	367.19
	11/30/2023	Nov-23	Rob Vereen (reimbursement)	mileage for Nov 2023 556.4 miles @ \$0.655 (\$364.44)	364.44
	01/31/2024	01-24	Rob Vereen (reimbursement)	mileage for Jan 2024 miles @ \$0.67 (\$368.77)	368.77
	02/29/2024	Feb 24	Rob Vereen (reimbursement)	mileage for Jan 2024 miles @ \$0.67 (\$368.77)	374.40
	03/31/2024	Mar-24	Rob Vereen (reimbursement)	mileage for March 2024, 550 miles @ \$0.67 (\$368.50)	368.50
	04/30/2024	Apr 24	Rob Vereen (reimbursement)	mileage for April 2024, 550.4 miles @ \$0.67 (\$368.77)	368.77
	06/03/2024	May24	Rob Vereen (reimbursement)	mileage for May 2024, 558.8 miles @ \$0.67 (\$374.40)	374.40
Total 4137 Transportation					2,586.47
4100 Ditch Maintenance - Other					
	05/13/2024	BG 1692	Blue Goose Construction LLC	park lateral - PL-2 intersection	96,509.91
	05/25/2024	1694	Blue Goose Construction LLC	Lateral U Maintenance	120,236.47
	06/03/2024	25908	Grau and Associates	1st progress payment for 22/23 audit	2,000.00
Total 4100 Ditch Maintenance - Other					218,746.38
Total 4100 Ditch Maintenance					296,719.47
5000 • General Admin					
5019 • Conversion Consultant					
	10/01/2023	5599	Vogel Group	consulting services October 2023	7,777.78
Total 5019 • Conversion Consultant					7,777.78

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

	Date	Num	Name	Memo	Amount
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
Total 5018 • Bank Service Charges					405.92
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
Total 5079 • Postage					751.51
5003 • Miscellaneous					
	10/31/2023	2023-1309	Special District Services	travel - September 2023	168.99
	11/30/2023	2023-1646	Special District Services	travel	91.05
	12/31/2023	2023-1897	Special District Services	travel	114.64
	01/31/2024	2024-0083	Special District Services	travel	24.24
	02/06/2024	3457	Window Solutions Inc.	install window film on CAT Excavator	800.00
	02/29/2024	2024-0207	Special District Services	travel	187.60
	03/31/2024	2024-0445	Special District Services	travel	93.80
	04/30/2024	2024-0564	Special District Services	travel	93.80
	04/30/2024	2024-0564	Special District Services	conference calls	27.52
	05/31/2024	2024-0699	Special District Services	travel	237.85
	05/31/2024	2024-0699	Special District Services	Publix	10.69
	06/30/2024	2024-0824	Special District Services	travel	187.60
	06/30/2024	2024-0824	Special District Services	conference calls	42.52
Total 5003 • Miscellaneous					2,080.30

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

	Date	Num	Name	Memo	Amount
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
Total 5002 • Website management					2,250.00
5091 • Payroll processing fee					
	10/06/2023	PR 10/20/23		Payroll 10/20/2023 09/30/23 thru 10/13/23 - payroll fee	66.65
	10/30/2023	PR 11/03/23		Payroll 11/03/2023 10/16/23 thru 10/29/23 - payroll fee	73.25
	11/13/2023	PR 11/17/23		Payroll 11/17/2023 10/30/23 thru 11/12/23 - payroll fee	20.45
	11/27/2023	PR 12/01/23		Payroll 12/01/2023 11/13/23 thru 11/26/23 - payroll fee	46.85
	12/11/2023	PR 12/15/23		Payroll 12/15/2023 11/27/23 thru 12/08/23 - payroll fee	109.80
	12/26/2023	PR 12/29/23		Payroll 12/29/2023 12/09/23 thru 12/22/23 - payroll fee	46.85
	01/08/2024	PR 01/12/24		Payroll 01/12/2024 12/23/23 thru 01/05/24 - payroll fee	46.85
	01/22/2024	PR 01/26/24		Payroll 01/26/2024 01/08/04 thru 01/21/24 - payroll fee	46.95
	02/05/2024	PR 02/09/24		Payroll 02/09/2024 01/22/04 thru 02/04/24 - payroll fee	46.95
	02/20/2024	PR 02/23/24		Payroll 02/23/2024 02/05/04 thru 02/16/24 - payroll fee	46.95
	03/04/2024	PR 03/08/24		Payroll 03/08/2024 02/19/04 thru 03/03/24 - payroll fee	46.95
	03/20/2024	PR 03/22/24		Payroll 03/22/2024 03/04/04 thru 03/17/24 - payroll fee	46.95
	04/01/2024	PR 04/05/24		Payroll 04/05/2024 03/18/04 thru 03/31/24 - payroll fee	46.95
	04/15/2024	PR 04/05/24		Payroll 04/19/2024 04/01/24 thru 04/14/24 - payroll fee	46.95
	04/29/2024	PR 05/03/24		Payroll 05/03/2024 04/15/24 thru 04/28/24 - payroll fee	46.95
	05/13/2024	PR 05/17/24		Payroll 05/17/2024 04/29/24 thru 05/12/24 - payroll fee	46.95
	05/29/2024	PR 05/31/24		Payroll 05/31/2024 05/13/24 thru 05/26/24 - payroll fee	46.95
	06/10/2024	PR 06/14/24		Payroll 06/14/2024 05/27/24 thru 06/07/24 - payroll fee	46.95
	06/24/2024	PR 06/28/24		Payroll 06/28/2024 6/08/24 thru 06/21/24 - payroll fee	46.95
Total 5091 • Payroll processing fee					974.10

Fellsmere Water Control District Expenditures October 2023 through June 2024

	Date	Num	Name	Memo	Amount
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
Total 5017 • Management Fee					54,000.00
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
Total 5015 • Engineering					127,193.39
5013 • Legal & Professional					
	10/31/2023	3312459	Kutak Rock	general representation October 2023	1,037.00
	11/30/2023	3327637	Kutak Rock	general representation November 2023	170.00
	11/30/2023	3341228	Kutak Rock	board meeting November 9, 2023	600.00
	12/31/2023	3341227	Kutak Rock	general representation December 2023	2,561.28
	01/31/2024	3355307	Kutak Rock	board meeting January 2024	600.00
	02/29/2024	3355306	Kutak Rock	legal January 2024	403.19
	02/29/2024	3368609	Kutak Rock	legal February 2024	1,074.00
	03/31/2024	3382546	Kutak Rock	legal March 2024	4,002.50
	05/31/2024	3409818	Kutak Rock	legal May 2024	3,491.00
	06/20/2024	3409819	Kutak Rock	monthly meetings May 2024	600.00
Total 5013 • Legal & Professional					14,538.97
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					16,740.89
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					1,800.00

Fellsmere Water Control District
Expenditures
October 2023 through June 2024

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</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 memebership	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 Maint	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
Total 5078 • Advertising					<u>1,058.60</u>

Fellsmere Water Control District
Expenditures
October 2023 through June 2024

	Date	Num	Name	Memo	Amount
5082 - Maint Bldg & Grounds					
	10/01/2023	2023-10-01	Herrera Lawn Care	monthly lawn care	140.00
	10/12/2023	001931	Red Services Solutions	office cleaning	100.00
	10/26/2023	002020	Red Services Solutions	office cleaning	100.00
	11/01/2023	2023-11-01	Herrera Lawn Care	monthly lawn care	140.00
	11/07/2023	002104	Red Services Solutions	office cleaning	100.00
	11/21/2023	54231150	Stark Exterminators	interior and exterior service	40.00
	12/01/2023	2023-12-01	Herrera Lawn Care	monthly lawn care	140.00
	01/01/2024	2024-01-01	Herrera Lawn Care	monthly lawn care	140.00
	01/08/2024	54932450	Stark Exterminators	interior and exterior service	40.00
	01/09/2024	002621	Red Services Solutions	office cleaning	100.00
	01/24/2024	002736	Red Services Solutions	office cleaning	100.00
	02/01/2024	2024-02-01	Herrera Lawn Care	monthly lawn care	140.00
	02/07/2024	002872	Red Services Solutions	office cleaning	100.00
	02/21/2024	003007	Red Services Solutions	office cleaning	100.00
	03/01/2024	2024-03-01	Herrera Lawn Care	monthly lawn care	140.00
	03/06/2024	003143	Red Services Solutions	office cleaning	100.00
	03/11/2024	55693704	Stark Exterminators	interior and exterior service	41.00
	03/20/2024	003296	Red Services Solutions	office cleaning	100.00
	04/01/2024	2024-04-01	Herrera Lawn Care	monthly lawn care	140.00
	04/03/2024	003439	Red Services Solutions	office cleaning	100.00
	04/17/2024	003596	Red Services Solutions	office cleaning	100.00
	05/01/2024	2024-05-01	Herrera Lawn Care	monthly lawn care	140.00
	05/02/2024	003763	Red Services Solutions	office cleaning	100.00
	05/14/2024	003834	Red Services Solutions	office cleaning	100.00
	05/20/2024	56585564	Stark Exterminators	interior and exterior service	41.00
	06/01/2024	2024-06-01	Herrera Lawn Care	monthly lawn care	140.00
Total 5082 - Maint Bldg & Grounds					<u>2,722.00</u>

Fellsmere Water Control District Expenditures October 2023 through June 2024

	Date	Num	Name	Memo	Amount
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
	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
Total 5083 - Utilities					3,886.35

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

	Date	Num	Name	Memo	Amount
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
	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
Total 5086 • Telephone					981.00
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
Total 5090 • Office Supplies					533.86
Total 5000 • General Admin					240,761.93
Total Expenditures					704,445.92

**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									\$ -		
21									\$ -		
22									\$ -		
23									\$ -		
24									\$ -		
25									\$ -		
26									\$ -		
					\$ 550,335.74	\$ 410.77	\$ (3,300.00)	\$ (19,142.38)	\$ 528,399.54	\$ 550,746.51	\$ 528,399.54

\$ 550,335.74
\$ 410.77
\$ (550,746.51)
\$ -

\$ 528,399.54
\$ (528,399.54)
\$ -

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