

AGENDA
FELLSMERE WATER CONTROL DISTRICT
REGULAR BOARD MEETING
May 22, 2025 at 5:30 P.M. (immediately after Landowners' Meeting)
LOCATION: 22 S. ORANGE STREET, FELLSMERE, FLORIDA
OLD SCHOOL AUDITORIUM

A. Call to Order	
B. Proof of Publication	Page 2
C. Board Re-Organization & Review Board Member Responsibilities and Duties	Page 3
D. Establish Quorum	
E. Additions or Deletions to Agenda	
F. Approval of Minutes	
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2. March 18, 2025 cancelled due to website issues – no minutes	
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I. Manager's Matters	
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Ad Preview

**FELLSMERE WATER CONTROL
DISTRICT
NOTICE OF ANNUAL LANDOWN-
ERS' MEETING & REGULAR
BOARD MEETING
& PUBLIC HEARING TO
CONSIDER THE FISCAL YEAR
2025/2026 BUDGET AND ASSESS-
MENT**

NOTICE IS HEREBY GIVEN that the Board of Supervisors ("Board") of the Fellsmere Water Control District ("District") will hold an Annual Landowners' Meeting on May 22, 2025, at 5:30 p.m. in the Fellsmere City Hall Auditorium located at 22 S. Orange Street, Fellsmere, Florida 32948.

The primary purpose of the Landowners' Meeting is to elect one (1) Supervisor to the District Board of Supervisors. Each Landowner may vote in person or by written proxy and is entitled to cast one vote per acre of land owned within the respective District. Copies of proxy forms and the Agenda for this meeting may be obtained from the District's website or by contacting the District Manager at (772) 571-0640 at least five (5) days prior to the date of this meeting.

Immediately following the Annual Landowners' Meeting, a Regular Board Meeting will be held. The purpose of the Regular Board Meeting is for the Board to address any business which may lawfully & properly come before the Board and to conduct a public hearing for the purpose of considering the Fiscal Year 2025/2026 Budget and Assessment.

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. There may be occasions when a Board Member or District Staff may participate by speaker telephone. A copy of the Agendas for the meetings may be obtained from the District's website (www.fellsmerewatercontroldistrict.org) or by contacting the District Manager at (772) 571-0640.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meetings. 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 at the meetings 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

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FELLSMERE WATER CONTROL DISTRICT

REGULAR BOARD MEETING

May 22, 2025 at 5:30 P.M.

LOCATION: 22 S. ORANGE STREET, FELLSMERE, FLORIDA
OLD SCHOOL AUDITORIUM

Item C: Board Re-Organization & Review Board Member Responsibilities and Duties

	<u>Current</u>	<u>Proposed</u>
President	Greg Nelson	_____
Vice-President	_____	_____
Secretary	Mark Mathes	Mark Mathes
Treasurer	Mark Mathes	Mark Mathes
Deputy Secretary	_____	_____
Deputy Treasurer	John Kurtz	_____
District Engineer	George Simons	_____
District Attorney	Jonathan Johnson Kutak Rock, LP	_____
District Auditor	Grau & Associates (3 rd year of 5-year contract)	Grau & Associates (4 th year of 5-year contract)

298.22 Powers of supervisors.—The board of supervisors of the district has full power and authority to construct, complete, operate, maintain, repair, and replace any and all works and improvements necessary to execute the water control plan. Subject to the applicable provisions of chapter 373 or chapter 403, the board of supervisors:

- (1) May employ persons and purchase machinery to directly supervise, construct, maintain, and operate the works and improvements described in the water control plan, or may contract with others for the supervision, construction, maintenance, and operation of such works and improvements either as a whole or in part. Contracts for the construction of district facilities must be awarded under s. 255.20 and applicable general law.
- (2) May clean out, straighten, open up, widen, or change the course and flow, alter or deepen any canal, ditch, drain, river, watercourse, or natural stream; and concentrate, divert, or divide the flow of water in or out of said district; construct and maintain main and lateral ditches, canals, levees, dikes, dams, sluices, revetments, reservoirs, holding basins, floodways, pumping stations, and siphons, and may connect same, or any of them, with any canals, drains, ditches, levees, or other works that may have been heretofore, or which may be hereafter constructed by the Department of Environmental Protection or jurisdictional water management district, and with any natural stream, lake, or watercourse in or adjacent to said district.
- (3) May build and construct any other works and improvements deemed necessary to preserve and maintain the works in or out of said district; acquire, construct, operate, maintain, use, purchase, sell, lease, convey, or transfer real or personal property, including pumping stations, pumping machinery, motive equipment, electric lines and all appurtenant or auxiliary machines, devices, or equipment.
- (4) May contract for the purchase, construction, operation, maintenance, use, sale, conveyance and transfer of the said pumping stations, machinery, motive equipment, electric lines and appurtenant equipment, including the purchase of electric power and energy for the operation of the same.
- (5) May construct or enlarge, or cause to be constructed or enlarged, any and all bridges that may be needed in or out of said district, across any drain, ditch, canal, floodway, holding basin, excavation, public highway, railroad right-of-way, track, grade, fill or cut; construct roadways over levees and embankments; construct any and all of said works and improvements across, through or over any public highway, railroad right-of-way, track, grade, fill or cut, in or out of said district; remove any fence, building or other improvements, in or out of said district.
- (6) Shall have the right to hold, control and acquire by donation or purchase and if need be, condemn any land, easement, railroad right-of-way, sluice, reservoir, holding basin or franchise, in or out of said district, for right-of-way, holding basin for any of the purposes herein provided, or for material to be used in constructing and maintaining said works and improvements for implementation of the district water control plan.
- (7) May condemn or acquire, by purchase or grant, for the use of the district, any land or property within or without said district not acquired or condemned by the court as identified in the engineer's report, and shall follow the procedure set out in chapter 73. Such powers to condemn or acquire any land or property within or without the district shall also be available for implementing requirements imposed on those districts subject to s. 373.4592.
- (8) May adopt resolutions and policies to implement the purposes of this chapter.
- (9) May assess and collect reasonable fees for the connection to and use of the works of the district.
- (10) May implement and authorize the comprehensive water control activities, including flood protection, water quantity management, and water quality protection and improvement, described in the water control plan.
- (11) May construct and operate facilities for the purpose of controlling and preventing the spread or introduction of agricultural pests and diseases.
- (12) May construct, manage, or authorize construction and management of resource-based recreational facilities that may include greenways, trails, and associated facilities.

History.—s. 26, ch. 6458, 1913; s. 1, ch. 7897, 1919; RGS 1123; CGL 1476; s. 1, ch. 14714, 1931; ss. 25, 27, 35, ch. 69-106; s. 11, ch. 72-291; s. 1, ch. 85-154; s. 9, ch. 94-115; s. 124, ch. 94-356; s. 6, ch. 97-40; s. 5, ch. 98-329; s. 7, ch. 2000-308; s. 9, ch. 2001-275; s. 1, ch. 2005-238.

**MINUTES OF THE
FELLSMERE WATER CONTROL DISTRICT
REGULAR BOARD MEETING**

JANUARY 9, 2025 at 5:30 PM

LOCATION: 22 S. ORANGE STREET, FELLSMERE, FLORIDA
OLD SCHOOL AUDITORIUM

A. Call to Order

The meeting was called to order by Supervisor Kurtz at 5:30 pm.

B. Proof of Publication

Proof of publication was provided at the meeting due to its late arrival from the newspaper.

C. Establish Quorum

A quorum of Supervisor Carnell and Supervisor Kurtz were present. Supervisor Nelson participated in conversations via speaker phone.

D. Additions or Deletions to Agenda

There were no additions to the agenda.

E. Approval of Minutes

The minutes of the November 11, 2024 Regular Board Meeting were approved. Motion by Mr. Carnell and seconded by Mr. Kurtz.

F. Old Business

There was no old business.

G. New Business

1. Ratification of Past Actions

Prior discussions of meeting dates and times. Prior advertisement at 10am at district offices. All future meetings at 530pm at City Hall require new notice. Decision on future dates postponed to the next meeting. Member of public asked if meeting changes require public hearing. Answer is – No, just proper notice. There were no other past actions requiring ratification.

2. Resolution No. 2024/2025-04 – Appointment of Designated Agent

District Manager presented the following resolution:

Resolution No. 2024/2025-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER
CONTROL DISTRICT, APPOINTING A DESIGNATED AGENT PURSUANT TO CHAPTER
189.014, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

Motion by Mr. Carnell and seconded by Mr. Kurtz, resolution was approved.

3. Resolution No. 2024/2025-05 – Designation of Secretary & Treasurer

District Manager presented the following resolution:

Resolution No. 2024/2025-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER
CONTROL DISTRICT, APPOINTING A TREASURER AND SECRETARY OF THE
FELLSMERE WATER CONTROL DISTRICT; AND PROVIDING AN EFFECTIVE DATE.**

Motion by Mr. Carnell and seconded by Mr. Kurtz, resolution was approved. Member of Public asked if Attorney drafted resolution (due to spell check). Answer is – No.

4. Declare Surplus Capital Equipment and authorize disposal

District Manager noted drag line previously declared surplus and belongs to Mr. Godfrey who has donated to the Heritage Museum. Motion by Mr. Carnell and seconded by Mr. Kurtz, declaring surplus the Leiber excavator.

5. Resolution No. 2024/2025-06 - Adopting a Fiscal Year 2024/2025 Amended Budget

District Manager presented the following resolution:

Resolution No. 2024/2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2024/2025 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

District Manager noted the budget revisions are to address bringing in final work on canal maintenance projects, general updates to line items, and incorporating in-house District Manager (i.e., change from contract vendor management). Changes eliminated reserves and most of contract sublateral maintenance. Remaining sublateral maintenance recommended for tree removal. Motion by Mr. Carnell and seconded by Mr. Kurtz, resolution was approved.

6. Approval of Tree Removal Vendor for Sublaterals

District Manager presented first flush tree removal consisting of four initial areas: 1. 107th along U – bank of Australian Pines; 2. 107th Park – fallen Australian Pines; 3. 107th Park – leaning oak tree on power line; and 4. 109 N Willow general tree care. Contract cleanup required prior to executing. Member of Public asked locations and another asked about contract cap and duplicate items. Locations answered (see above) and cap are not known as it is a per day contract along with dump fees which will be by ticket. Estimate is one day for two laborers or two days for one laborer. Motion by Mr. Carnell and seconded by Mr. Kurtz, the contract was approved. Member of Public spoke of issues on 107th at his home near Lateral U outfall. District Manager agreed to visit the property to see what the district can do. Member of the Public requested more bids and another more information on bids received. Agreed to report on bids requested and bids received.

7. Approval of Easement Form for Sublaterals

District Manager noted issues with legal access for maintenance. District Attorney noted that prescriptive easement rights do not exist. The draft easement was approved by the District Attorney. Hope is to obtain legal easements particularly at the ends where access has been gated. Member of Public asked if easement can have language explaining its need to reduce concerns of residents and to have a chance for residents to view prior to going official. Member of public asked for why no legal description is attached. Answer – will be prior to execution. Motion by Mr. Carnell and seconded by Mr. Kurtz, to delay action on easement forms to allow residents to review and comment.

8. Property Tax Exemptions pursuant to FS 196.199(1)(c)

District Manager requested permission to request abatement of property taxes on district as allowed by law. Motion by Mr. Carnell and seconded by Mr. Kurtz, permission to request exemption from property taxes was approved.

H. Manager's Matters

1. Financials [November '24]

District Manager provided the November 2024 financials. Requested direction on whether Board wishes to change banks. Board directed a second account be opened at iThink to allow comparison of the two banks before deciding which to make primary account.

2. November & December 2024 Manager's Report

District Manager presented the November & December 2024 Manager's Report.

3. Status of Canal Maintenance Contracts

District Manager reported that the Main Canal and Lateral U canal projects are done and closed. The Park Lateral project was placed on hold by the Florida Fish and Wildlife Commission for lack of gopher tortoise clearance before work. Options to proceed include paying fines and proceeding or waiting at least 18 months to recommence work and then ensuring gopher tortoise clearance first. Contractor is acceptable to ending project at the current status. Member of Public concerned with trash being thrown onto Park Lateral right-of-way. Requested signs be placed to discourage dumping. Member of Public asked what is process when we go back. Answer – do gopher survey and avoid or relocated. Member of Public asked price to relocate. Member of Public noted her experience is \$8,000 per burrow if not more. Member of Public asked who is in charge of making sure this gets done. Answer – District Manager. Motion by Mr. Carnell and seconded by Mr. Kurtz, cancelation of remainder of contract for Park Lateral maintenance was approved subject to picking up any trash. Board asked District Manager to investigate placing no dumping signs along Canal.

4. Draft 5-year Plan

District Manager indicated that this item is discussion only and no action is sought. The item is to discuss the District coming five-year program. The District Manager Board summarized his priorities: tree care, easements, district split. The Board requested the cost matrix be supplemented with a narrative overview to help educate the Board and public on what the cost matrix means. Member of Public asks for reserves. Answer – noted in cost matrix.

5. Status of Sublateral Inspections/Cleaning

District Manager presented the updated forms of ditch status. Form is being enhanced to provide additional information to help guide future ditch priorities. PL-7, PL-11, PL-17, U-18 are next ditches. Member of Public asked about the N-S ditches. Answer – bypass ditches of the District. Member of public translated ditch numbers to street numbers. Member of Public asked about lease hour limitations. Answer – under renegotiation and the District will not be paying the penalty.

6. Fee Schedule Update

The application form needs updated as well per Mr. Kurtz. District Manager indicated that for new connections, he wishes to increase the cost. In addition, conditions of permits are being investigated by the District Attorney to see, for example, if we can require the removal of invasive plants as part of a permit issuance. The other item is whether the District wishes to implement a connection fee – a fee to address the impact of the connection on the capacity of the system. This item is under research.

7. State Park Stormwater Runoff

District Manager noted that since last meeting, President Nelson discussed the issue with Doug Bournique, Board Member of SJRWMD. The decision is to merge the fire access project with the ditch plug project which would be located west of the Willow extension. The ditch plugs (or reduced sized pipes) would be incorporated into the fire road which itself could serve as the perimeter berm

of some type. Staff will reach out to the State Park to inform of the proposed solution. Until a new application is submitted, there is nothing more that FWCD can do.

As for assessments, District Manager is preparing two budgets, one with State Park paying an assessment and one where they do not. At most, the reduction should be no more than the amount of flow withheld. The fact that their water flow through the FWCD system mandates them to pay for their share of such maintenance which is based on a per acreage basis. Member asked is SJRWMD would pay the penalty noted in the purchase document. Answer – no they met their obligation, the District did not respond.

8. Citizens Committee meeting

District Manager thanked the committee. No meeting notes available.

I. Engineer's Matters

Mr. Simons, District Engineer, gave an update on projects submitted for review.

1. Marian Estates is located on a 80+/-acre vacant parcel south of CR 512 and east of Park Lateral. It is within the City of Fellsmere where the zoning allows high density residential uses. A Planned Development with commercial, multifamily, and single-family uses is proposed. The FWCD ditches are located on narrow R-O-W's so maintenance of the ditches after the buildout of the subdivision is a concern. A 25-foot access and maintenance easement adjacent to each of the three (3) impacted FWCD ditches (16, 17, & 18) is recommended prior to any FWCD Permit Approval. The proposed subdivision is located at the downstream end of Ditches 16, 17, and 18. A significant upstream watershed area depends on the Ditches for drainage. FWCD staff reviewed the plans and drainage calculations submittal and responded to the applicant with request for additional information with twenty-four (24) comments. The Engineer of Record has not provided a response. Carter Associates recommends that the FWCD Board of Supervisors require language in the plat documents and the Property Owner Documents to assure adequate maintenance easement areas are included with limitations on any improvements to be constructed there. There is a concern the City of Fellsmere may continue to process the development's permits without the FWCD approval.
2. Brown & Sons Site Plan for a warehouse building and equipment staging area has been issued a FWCD permit. Previously the FWCD Board approved the development to construct a driveway on a portion of FWCD row.
3. The O-Reilly Auto Parts project is under construction. It requires inspection – request District Manager put eyes on project.
4. Reiterated request to District Attorney to investigate if FWCD can require invasive removal as part of permit issuance and requested permission to allow District Manager to implement such policy if so approved by District Attorney. Motion by Mr. Carnell and seconded by Mr. Kurtz, approving policy to require invasive tree removal as part of permit issuance subject to legal approval by District Attorney.

J. Attorney's Matters

None.

K. Comments from the Public

- Grant Bessing – Leave agendas on table – will be done in future.
- Josh Miller – Requested Board comments on sale of FJV lands and subsequent sale of FWCD lands.

- Vicylin Miller – No comments.
- Karen Ledford – No comments.
- John Savage – Asked about where driveway for Brown & Sons. Answer – required to be in FWCD ROW since this will become the beginning of the Southern Bypass. Were they part of canal cleaning projects? Answer - Not Park but maybe Lat U. How is the water farm working? Answer – pulling out of Lateral U via permit from FWCD near Sublateral #1-#2. Asked for special meeting to sit with Board on Board questions. Board indicated that such a meeting is not needed, just provide questions in writing.
- Submitted questions from the Public could know the answer in time. They will be answered at the next citizen or Board meeting.

L. Board Member Comments

None.

M. Adjourn

Meeting adjourned at 7:40 pm.

Fellsmere Water Control District
Monthly Financial Report - March 2025

	Annual Budget 10/1/24 - 9/30/25	Year to Date Actual 10/1/24 - 3/31/25	Actual Mar - 25
REVENUES			
Money Market Transfers	NA	350,000.00	0.00
Tax Revenue	713,055	685,701.89	22,449.10
Revenue Other	12,500	9,538.58	163.25
Interest Income	1,800	234.98	0.00
Direct Bill	56,139	58,956.48	58,956.48
Tax Collector Fee	(10,597)	-1,501.52	0.00
Discounts For Early Payments	(21,194)	-24,990.70	-130.09
Total Revenues	\$ 751,703	\$ 1,077,939.71	\$ 81,438.74
ADMINISTRATIVE EXPENDITURES			
5002 · Website management	2,200	4,992.04	\$ 3,862.32
5003 · Miscellaneous	2,500	1,279.97	\$ 48.51
5013 · Legal & Professional	16,000	8,342.50	\$ 1,512.50
5014 · Insurance (Gen Liability)	18,000	17,223.00	\$ -
5015 · Engineering	20,000	37,522.87	\$ 1,391.75
5016 · Audit Fee	12,200	5,500.00	\$ 1,500.00
5017 · Management Fee	2,000	9,263.91	\$ -
5018 · Bank Service Charges	250	442.25	\$ 40.80
5019 · Conversion Consultant	0	0.00	\$ -
5037 - Transportaton	2,500	698.27	\$ -
5053 · Prop Appraiser Fees	1,800	0.00	\$ -
5054 · Tax Collector Fees	500	1,800.00	\$ -
5074 · Property Taxes	950	935.82	\$ -
5076 · Licenses, Permits	675	224.00	\$ -
5077 - Memberships	2,000	2,000.00	\$ -
5078 · Advertising	1,500	724.16	\$ 260.82
5079 · Postage	750	59.35	\$ 20.44
5082 - Maintenance Bldg. & grounds	4,800	2,213.00	\$ 201.00
5083 · Utilities	4,200	544.55	\$ 73.97
5086 · Telephone	4,200	1,017.57	\$ 188.33
5090 · Office Supplies	2,000	1,351.33	\$ 112.31
5091 · Payroll processing fee	1,400	715.84	\$ 101.64
5111 Labor-District Manager	100,000	44,005.62	\$ 6,291.32
5121 Payroll Taxes	7,500	12,344.40	\$ 1,758.68
5122 State Retirement	37,520	15,873.76	\$ -
5123 Workers Comp	2,000	4,068.98	\$ -
5124 Group Med, Life Ins.	38,600	20,392.88	\$ 5,221.42
Total Administrative Expenditures	\$ 286,045	\$ 193,536.07	\$ 22,585.81

Fellsmere Water Control District
Monthly Financial Report - March 2025

	Annual Budget 10/1/24 - 9/30/25	Year to Date Actual 10/1/24 - 3/31/25	Actual Mar - 25
MAINTENANCE EXPENDITURES			
4002 Aerial Spraying	0	0.00	\$ -
4003 Contract/Mechanical	70,150	2,348.42	\$ -
4004 Truck Spraying	0	0.00	\$ -
4006 Canal/Ditch Mowing	21,000	20,250.00	\$ -
4005 Water Testing	2,200	0.00	\$ -
4040 - Canal/Ditch Maintenance	380,073	433,641.92	\$ -
4111 Labor-Equip Oper	58,560	20,200.60	\$ 3,430.36
4121 Payroll Taxes	5,000	12,190.03	\$ 1,844.23
4122 State Retirement	20,000	4,000.63	\$ -
4123 Workers Comp	2,000	0.00	\$ -
4124 Group Med, Life Ins.	19,800	3,606.00	\$ 84.76
4131 Equipment R & M	2,000	5,171.89	\$ 3,884.15
4132 Supplies & Services	2,500	2,307.81	\$ 2,307.81
4133 Gas & Oil	4,500	2,258.44	\$ -
4136 Insurance	0	560.55	\$ -
4137 Transportation	3,700	2,806.85	\$ 250.54
Total Maintenance Expenditures	591,483	509,343	11,802
Total Expenditures	\$ 877,528	\$ 702,879	\$ 34,388
EXCESS/ (SHORTFALL)		\$ 174,649	
Debt Payments	\$ -	\$ -	\$ -

Available Funds As Of 9/30/24
Money Market Transfers
Revenue (less Commission & Discounts
Expenses
Uncleared Transactions
Available Funds (Checking)
Available Funds (Money Market)

\$ 75,657.34	as of 9/30/24
\$ 350,000.00	as of 3/31/25
\$ 727,939.71	as of 3/31/25
\$ 702,879.21	as of 3/31/25
\$ 1,906.78	as of 3/31/25
\$ 452,624.62	as of 3/31/25
\$ 282,279.14	as of 3/31/25

Fellsmere Water Control District
Monthly Financial Report - February 2025

	Annual Budget 10/1/24 - 9/30/25	Year to Date Actual 10/1/24 - 2/28/25	Actual Feb - 25
REVENUES			
Money Market Transfers	NA	350,000.00	0.00
Tax Revenue	713,055	663,252.79	20,695.58
Revenue Other	12,500	9,375.33	880.75
Interest Income	1,800	234.98	0.00
Direct Bill	56,139	0.00	0.00
Tax Collector Fee	(10,597)	-1,501.52	0.00
Discounts For Early Payments	(21,194)	-24,860.61	-337.64
Total Revenues	\$ 751,703	\$ 996,500.97	\$ 21,238.69
ADMINISTRATIVE EXPENDITURES			\$ 21,238.69
5002 · Website management	2,200	1,129.72	\$ 221.29
5003 · Miscellaneous	2,500	1,231.46	\$ -
5013 · Legal & Professional	16,000	6,830.00	\$ 127.50
5014 · Insurance (Gen Liability)	18,000	17,223.00	\$ -
5015 · Engineering	20,000	36,131.12	\$ 7,991.48
5016 · Audit Fee	12,200	4,000.00	\$ 2,500.00
5017 · Management Fee	2,000	9,263.91	\$ -
5018 · Bank Service Charges	250	401.45	\$ 40.31
5019 · Conversion Consultant	0	0.00	\$ -
5037 - Transportaton	2,500	698.27	\$ -
5053 · Prop Appraiser Fees	1,800	0.00	\$ -
5054 · Tax Collector Fees	500	1,800.00	\$ -
5074 · Property Taxes	950	935.82	\$ -
5076 · Licenses, Permits	675	224.00	\$ -
5077 - Memberships	2,000	2,000.00	\$ -
5078 · Advertising	1,500	463.34	\$ 118.26
5079 · Postage	750	38.91	\$ 20.44
5082 - Maintenance Bldg. & grounds	4,800	2,012.00	\$ 320.00
5083 · Utilities	4,200	470.58	\$ 31.07
5086 · Telephone	4,200	829.24	\$ 191.43
5090 · Office Supplies	2,000	1,239.02	\$ 112.31
5091 · Payroll processing fee	1,400	614.20	\$ 101.64
5111 Labor-District Manager	100,000	37,714.30	\$ 6,291.31
5121 Payroll Taxes	7,500	10,585.72	\$ 1,758.70
5122 State Retirement	37,520	15,873.76	\$ 2,886.13
5123 Workers Comp	2,000	4,068.98	\$ -
5124 Group Med, Life Ins.	38,600	15,171.46	\$ 5,118.01
Total Administrative Expenditures	\$ 286,045	\$ 170,950.26	\$ 27,829.88

Fellsmere Water Control District
Monthly Financial Report - February 2025

	Annual Budget 10/1/24 - 9/30/25	Year to Date Actual 10/1/24 - 2/28/25	Actual Feb - 25
MAINTENANCE EXPENDITURES			
4002 Aerial Spraying	0	0.00	\$ -
4003 Contract/Mechanical	70,150	2,348.42	\$ 223.42
4004 Truck Spraying	0	0.00	\$ -
4006 Canal/Ditch Mowing	21,000	20,250.00	\$ 20,250.00
4005 Water Testing	2,200	0.00	\$ -
4040 - Canal/Ditch Maintenance	380,073	433,641.92	\$ -
4111 Labor-Equip Oper	58,560	16,770.24	\$ 2,797.84
4121 Payroll Taxes	5,000	10,345.80	\$ 1,721.50
4122 State Retirement	20,000	4,000.63	\$ 727.39
4123 Workers Comp	2,000	0.00	\$ -
4124 Group Med, Life Ins.	19,800	3,521.24	\$ 84.76
4131 Equipment R & M	2,000	1,287.74	\$ -
4132 Supplies & Services	2,500	0.00	\$ -
4133 Gas & Oil	4,500	2,258.44	\$ -
4136 Insurance	0	560.55	\$ -
4137 Transportation	3,700	2,556.31	\$ 201.60
Total Maintenance Expenditures	591,483	497,541	26,007
Total Expenditures	\$ 877,528	\$ 668,492	\$ 53,836
EXCESS/ (SHORTFALL)		\$ 209,036	
Debt Payments	\$ -	\$ -	\$ -

Available Funds As Of 9/30/24
Money Market Transfers
Revenue (less Commission & Discounts
Expenses
Uncleared Transactions
Available Funds (Checking)
Available Funds (Money Market)

\$ 75,657.34	as of 9/30/24
\$ 350,000.00	as of 2/28/25
\$ 646,500.97	as of 2/28/25
\$ 668,491.55	as of 2/28/25
\$ 3,051.44	as of 2/28/25
\$ 406,718.20	as of 2/28/25
\$ 281,839.31	as of 2/28/25

Fellsmere Water Control District
Monthly Financial Report
January 2025

	Annual Budget 10/1/24 - 9/30/25	Year to Date Actual 10/1/24 - 1/31/25	Actual Jan - 25
REVENUES			
Money Market Transfers	NA	350,000.00	0.00
Tax Revenue	713,055	642,557.21	96,542.10
Revenue Other	12,500	8,494.58	568.00
Interest Income	1,800	234.98	218.67
Direct Bill	56,139	0.00	0.00
Tax Collector Fee	(10,597)	-1,501.52	0.00
Discounts For Early Payments	(21,194)	-24,522.97	-2,822.88
Total Revenues	\$ 751,703	\$ 975,262.28	\$ 94,505.89
ADMINISTRATIVE EXPENDITURES			
			\$ 94,505.89
5002 · Website management	2,200	908.43	\$ 98.00
5003 · Miscellaneous	2,500	1,231.46	\$ 135.00
5013 · Legal & Professional	16,000	6,702.50	\$ 2,340.00
5014 · Insurance (Gen Liability)	18,000	17,223.00	\$ -
5015 · Engineering	20,000	28,139.64	\$ 823.50
5016 · Audit Fee	12,200	1,500.00	\$ 1,500.00
5017 · Management Fee	2,000	9,263.91	\$ -
5018 · Bank Service Charges	250	361.14	\$ 72.04
5019 · Conversion Consultant	0	0.00	\$ -
5037 - Transportaton	2,500	698.27	\$ 315.70
5053 · Prop Appraiser Fees	1,800	0.00	\$ -
5054 · Tax Collector Fees	500	1,800.00	\$ -
5074 · Property Taxes	950	935.82	\$ -
5076 · Licenses, Permits	675	224.00	\$ 49.00
5077 - Memberships	2,000	2,000.00	\$ -
5078 · Advertising	1,500	345.08	\$ -
5079 · Postage	750	18.47	\$ 18.47
5082 - Maintenance Bldg. & grounds	4,800	1,692.00	\$ 182.00
5083 · Utilities	4,200	439.51	\$ 177.68
5086 · Telephone	4,200	637.81	\$ 293.00
5090 · Office Supplies	2,000	1,126.71	\$ 127.71
5091 · Payroll processing fee	1,400	512.56	\$ 101.64
5111 Labor-District Manager	100,000	31,422.99	\$ 6,291.32
5121 Payroll Taxes	7,500	8,827.02	\$ 1,758.68
5122 State Retirement	37,520	12,987.63	\$ 5,772.28
5123 Workers Comp	2,000	4,068.98	\$ -
5124 Group Med, Life Ins.	38,600	10,053.45	\$ 5,008.23
Total Administrative Expenditures	\$ 286,045	\$ 143,120.38	\$ 25,064.25

Fellsmere Water Control District
Monthly Financial Report - January 2025

	Annual Budget 10/1/24 - 9/30/25	Year to Date Actual 10/1/24 - 1/31/25	Actual Jan - 25
MAINTENANCE EXPENDITURES		\$ -	
4002 Aerial Spraying	0	0.00	\$ -
4003 Contract/Mechanical	70,150	2,125.00	\$ -
4004 Truck Spraying	0	0.00	\$ -
4006 · Canal/Ditch Mowing	21,000	0.00	\$ -
4005 Water Testing	2,200	0.00	\$ -
4040 - Canal/Ditch Maintenance	380,073	433,641.92	\$ 38,466.28
4111 Labor-Equip Oper	58,560	13,972.40	\$ 2,797.84
4121 Payroll Taxes	5,000	8,624.30	\$ 1,721.50
4122 State Retirement	20,000	3,273.24	\$ 1,454.78
4123 Workers Comp	2,000	0.00	\$ -
4124 Group Med, Life Ins.	19,800	3,436.48	\$ 84.76
4131 Equipment R & M	2,000	1,287.74	\$ 1,218.46
4132 Supplies & Services	2,500	0.00	\$ -
4133 Gas & Oil	4,500	2,258.44	\$ -
4136 Insurance	0	560.55	\$ -
4137 Transportation	3,700	2,354.71	\$ 270.90
Total Maintenance Expenditures	591,483	471,535	46,015
Total Expenditures	\$ 877,528	\$ 614,655	\$ 71,079
EXCESS/ (SHORTFALL)		\$ 262,873	
Debt Payments	\$ -	\$ -	\$ -

Available Funds As Of 9/30/24
Money Market Transfers
Revenue (less Commission & Discounts
Expenses
Uncleared Transactions
Available Funds (Checking)
Available Funds (Money Market)

\$ 75,657.34	as of 9/30/24
\$ 350,000.00	as of 1/31/25
\$ 625,262.28	as of 1/31/25
\$ 614,655.16	as of 1/31/25
\$ 365.24	as of 1/31/25
\$ 436,629.70	as of 1/31/25
\$ 281,442.89	as of 1/31/25

Monthly Manager's Report
Fellsmere Water Control District
March 2025

Administration – Transition of website has proven problematic. GoDaddy has been contracted to repair the website and re-issue a new website to avoid such problems in the future. Lack of website resulted in cancelation of the March 2025 regular Board of Supervisors meeting. A new date in April is pending repair of the website. As end of March, website is still under repair. All required documents provided to web provider and awaiting their response. Audit has been completed with no findings. Continued review of historic and current files. Continued meeting with existing organized community group. Met with Future Horizons, an aquatic weed control firm, to learn of best practices. Spraying multiple times per year is critical to maintaining the system. Released permit for City of Fellsmere Rail trail project. Began revisions to March Board meeting packet due to meeting cancelation. Maintained financial tracking spreadsheet. Continued revisions to Standard Operating Procedures (combining old District Manager's Guide and Employee Handbook).

Issues encountered – Website conversion complicated by error in WordPress, program used to manage website. GoDaddy, our web host, was contracted to repair the existing website to allow posting of agendas and other required documents to allow March meeting to be rescheduled. GoDaddy was also contracted to prepare a new website to avoid stability issues in the future. March rescheduled meeting on hold while website gets repaired.

Direction Desired – None.

Operation/Maintenance - Rob worked on ditches P-20 and U-6. Unfortunately, Rob was out a majority of March due to illness and bereavement leave. The machine was also down over one week in early March.

Issues Encountered – Machine Operator continues to remove sapplings and juvenile palms on maintenance side slope and bottom ditch when possible as well as tamping down maintenance berms after muck placement to ensure ease of future mowing. Continued to attempt to address ditch cleaning covering road material with County grading staff assigned to Fellsmere area. No action from county.

Direction Desired – None.

Operation/Capital

No capital projects or capital purchase this month.

Next Month

Administration: Manage revised mowing and tree removal contract, if approved.
Open account at iThink, if approved.
Additional meetings with adjacent WCD for BMP and piggyback contracts
Initial meeting with City for partnership opportunities – hold for CM to become permanent.
Prepare for annual Landowner's meeting.

Operation Maintenance: Continue to clean sublaterals under priority set by District Manager
Continue ditch inspections
Release Demand Letters for Australian Pine locations, if approved.

Operation Capital – no anticipated actions.

Monthly Manager's Report
Fellsmere Water Control District
February 2025

Administration – Transition is complete except control of website, which was held up due to provider issues. Required documents provided to web provider and awaiting their response. SDS is continuing to assist with audit given they were in charge during last fiscal year. SDS is also assisting with website until web provider can switch hosting sites. Continued review of historic and current files. Continued meeting with existing organized community group. Processed additional mowing scope with vendor – on 3/18/25 Board agenda for consideration. Identified additional demand letter requirements and identified Australian pine encroachments. Received three new permit applications for District Manager action and released one development related permit (Brown & Sons). Continued preparing March Board meeting packet and coordinated revised meeting date with Board, public, and City of Fellsmere due to meeting date conflict of Board members. Implemented tree removal contract with revisions. Revisions to be on 3/18/25 Board agenda for consideration. Processed one Public Records Request for all permits issued over last ten years. Maintained financial tracking spreadsheet. Attended grant related workshop hosted by Treasure Coast Regional Planning Council. Met with management at Indian River Farms Water Control District. Continued revisions to Standard Operating Procedures (combining old District Manager's Guide and Employee Handbook).

Issues encountered – Mowing scope did not address full bank mowing. Additional cost is \$9,000 plus \$750 to cover missed areas of original mow. Tree removal contract to proceed without Australian pine work while research on responsibility is conducted.

Direction Desired – None. Additional Mowing and Australian Pine removal to be on March 2025 Board agenda.

Operation/Maintenance - Rob cleaned ditches U-19 and U-20. See copy of Ditch Maintenance Log showing where the machine worked and for what purpose. District Manager inspected a number of ditches. Assigned following ditches as next in line: U-11, U-8, PL-20, U-5, U-4, U-1.

Issues Encountered – Machine Operator request to remove sapplings and juvenile palms on maintenance side slope and bottom ditch when possible as well as tamping down maintenance berms after muck placement to ensure ease of future mowing. Continued to attempt to address ditch cleaning covering road material with County grading staff assigned to Fellsmere area. No action from county.

Direction Desired – None.

Operation/Capital

No capital projects or capital purchase this month.

Next Month

Administration: Manage revised mowing and tree removal contract, if approved.
Open account at iThink, if approved.
Additional meetings with adjacent WCD for BMP and piggyback contracts
Initial meeting with City for partnership opportunities – hold for CM to become permanent.
Prepare for annual Landowner's meeting.

Operation Maintenance: Continue to clean sublaterals under priority set by District Manager
Continue ditch inspections
Release Demand Letters for Australian Pine locations, if approved.

Operation Capital – no anticipated actions.

Monthly Manager's Report
Fellsmere Water Control District
January 2025

Administration – Transition is complete except control of website, which was held up due to payment issues. Required documents provided to web provider and awaiting their response. SDS is assisting with audit given they were in charge during last fiscal year. SDS is also assisting with website until web provider can switch hosting sites. Continued review of historic and current files. Continued meeting with existing organized community group. Processed close out of mowing contract with vendor – reduced pay by \$750 to reflect minor unmowed areas. Requested additional quote for mowing second pass along ditch banks as one pass was not sufficient to cover full bank. Identified additional demand letter requirements and discussed with Board President need to research Australian pine encroachments as such trees may be the responsibility of the adjoining land owner. Received one new drainage permit for District Manager action. Began preparing March Board meeting packet and coordinated revised meeting date with Board, public, and City of Fellsmere due to meeting date conflict of Board members. Worked with tree removal vendor to obtain insurance and signed contract. Notice to proceed not issued as of end of January. Received one Public Records Request for all permits issued over last ten years. Informed requestor of \$200 estimated cost. Draft easement provided to informal citizen group for their review and comment. Finalized financial tracking spreadsheet and balanced all accounts to date. Coordinated with State Park Ranger to submit revised permit application for fire road/ditch plug project. Began revisions to Standard Operating Procedures (combining old District Manager's Guide and Employee Handbook).

Issues encountered – Mowing scope did not address full bank mowing. Additional cost is \$9,000 plus \$750 to cover missed areas of original mow. To be on March agenda for decision to proceed or not. Tree removal contract to proceed without Australian pine work while research on responsibility is conducted.

Direction Desired – None. Additional Mowing and Australian Pine removal to be on March 2025 Board agenda.

Operation/Maintenance - Rob cleaned ditches PL-19 (east of Willow), PL-7, PL-11, and U-16. See copy of Ditch Maintenance Log showing where the machine worked and for what purpose. District Manager inspected a number of ditches. Closed out Park Lateral project. Assigned following ditches as next in line: U-11, U-8, U-19, U-20, PL-20, U-5, U-4, U-1.

Issues Encountered –A concerted effort is needed to ensure access to all portions of the sublaterals including the need for additional funds for tree clearing. Attempted to address ditch cleaning covering road material with County grading staff assigned to Fellsmere area. The spare road material placed as a windrow along top of bank will be covered by the deposit of the ditch muck/weeds. This good road dirt will no longer then be available for use on the roads by the County or residents.

Direction Desired – None.

Operation/Capital

No capital projects or capital purchase this month.

Next Month

Administration: Manage tree removal contract
Process additional Public Depository
Initial meetings with adjacent WCD for BMP and piggyback contracts – continued from November
Initial meeting with City for partnership opportunities – hold for CM to become permanent.

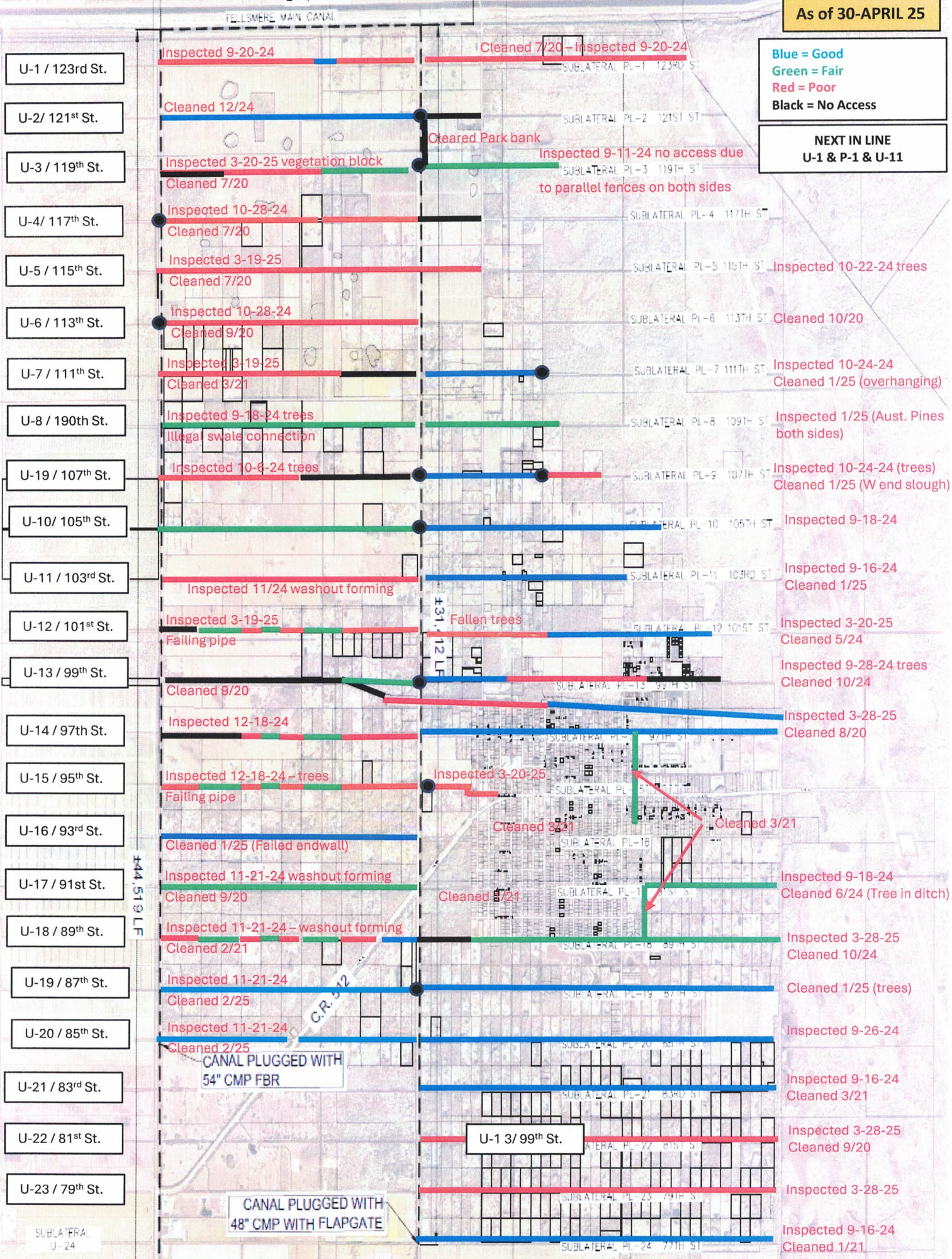
Operation Maintenance: Continue to clean sublaterals under priority set by District Manager
Continue ditch inspections
Obtain complete list of Australian Pine locations and research responsibility to remove

Operation Capital – no anticipated actions.

As of 30-APRIL 25

Blue = Good
Green = Fair
Red = Poor
Black = No Access

NEXT IN LINE
U-1 & P-1 & U-11



[illegible]

DITCH - use FWCD ditch #

LOCATION - use U for west of Park Lat.
use PLW for west of Babcock
use PLE for east of Babcock

WORK DESCRIPTION - use
washout, bolckage, cleaning, or
some other description

Machine Hours 769.2

[illegible]

Date	Ditch	Location	Work Description	Notes
3/4	U20	Jumped to East	Cleaning	
3/5	"	"	"	
3/6	"	"	"	
3/7	"	"	"	Finished other side
3/27	P20	East end	Cleaning	
3/28	P20	"	"	
3/31	U6	"	"	
4/1	U6	"	"	
4/4	U6	"	"	
4/7	P20	East side	"	
4/8	U6	"	"	And Clear Pepper Trees
4/9	U6	"	"	"
4/10	U6	"	"	"
4/11	U6	"	"	"
4/14	P20	West of Wilson	"	
4/15	P20	"	"	
4/16	P20	"	"	Also take out small Palms
4/17	P20	"	"	
4/21	P20/U6	"	"	And trees
4/22	U6	"	"	Clearing Bank
4/23	U6	"	"	Trees
4/24	U6	"	Clearing Trees	
4/25	U6	"	"	
4/29	U6	"	Clearing Trees	
4/30	U6	"	"	
5/1	U6	"	"	

LOCATION - use U for west of Park Lat.

use PLW for west of Babcock

use PLE for east of Babcock

WORK DESCRIPTION - use

washout, bolckage, cleaning, or

some other description

AGENDA SUMMARY

Agenda Item No. I.4: State Park Stormwater Runoff

BACKGROUND: At the January 9, 2025 Board of Supervisor meeting, the Board directed the District Manager to coordinate with the St. Johns River Water Management District (SJRWMD) to implement the required project to reduce flows entering the Fellsmere Water Control District (FWCD) facilities by at least 10%. Discussions have occurred with the on-site Park Ranger, the SJRWMD Board Member Doug Bournique, and the SJRWMD General Counsel Erin Preston. These initial discussions led to a virtual meeting conducted on April 21, 2025. See attached meeting notes for summary and list of attendees.

At this time, the FWCD is awaiting submittal of permit application, supporting plans, and engineer's analysis of what is expected to be a combined project addressing a fire road needs of the park in combination with reduced size pipes for stormwater flow restriction.

The SJRWMD must now resubmit a permit application to address the condition of sale and will internally determine if combining the fire road as one project is their desired course of action. The permit application will be reviewed by the District Engineer for final recommendation to the Board.

As part of the conversations, the FWCD has introduced to SJRWMD the intent to return to levying an assessment as required by law. No commitments have been found in public record indicating any relief from assessments to the State in relation to the purchase of the park and FWCD rights-of-way within the park or due to the plan to reduce the flow of water entering FWCD facilities. The portion of the State Park contained within the District boundary amounts to approximately 2,365 acres (comprised of 2,239 base acres and 126 FWCD ROW acres). Assessments have not been paid since the land was purchased in 1999. With or without the implementation of a reduced flow plan, the State Park is draining water into the FWCD system.

Assessment for the coming FY25/26 includes the State Park as required by law. The State Park via St. Johns and FDEP as manager of the State TIF were notified in the same manner as all landowners.

REQUEST: None; however, the District Manager continues to recommend the State be levied a non-ad valorem assessment at full charge.

Attendance FWCD

Mark Mathes, District Manager
George Simons, District Engineer

SJRWMD

Erin Preston, General Counsel
Michael Register, Executive Director
Mary Ellen Winkler, Assistant Exec. Dir.

Purpose – to re-engage discussion on reducing flow of runoff from former Carson Platt holdings (now within State Park) and to discuss commencement of assessments in accordance with law.

Reduce Flow

SJ indicated that they have met the ILA requirements for providing a plan to reduce flow by at least 10% but they have not received FWCD approval to proceed. SJ reminded all that the flow reduction ILA is between FWCD and SJRWMD while the fire road is an FDEP issue.

FWCD indicated 1) concurrence from FDEP (joint owner with SJRWMD) and environmental permitting authorities that the plans would be acceptable was never received; 2) the proposed plans could lead to flooding of private lands west of the State Park; 3) Park Ranger sought permit to construct a fire road along the west park boundary that was never issued due to disagreements as to required pipe size; and 4) the FWCD would like to see both projects merged so that the fire road can serve as a low level berm and reduced pipes within the historic sublaterals can be used to reduce peak flow runoff.

To Do (Reduce Flow)

SJ agreed to 1) obtain a contact with FDEP to include them on future discussion since FDEP will have to be a signatory to any solution and FWCD permit; 2) discuss with FDEP/Park Ranger the plan for a fire road to see if there are synergies to address fire road and runoff reduction as a combined project.

FWCD agreed to provide to SJ locations of existing points of connection to the FWCD system.

Future Assessments

FWCD indicated that 1) pressure is mounting from private residents in the district as to assessing the State Park since flow from these lands is entering the FWCD system; 2) state statute clearly authorizes FWCD to assess state lands and 3) the new District Manager sees no reason as to why the State is not being assessed. FWCD further stated that any relief from assessments would be through the Board of Supervisors and encouraged SJRWMD to attend the May 22, 2025 Landowner's Meeting. The District Manager indicated

Meeting Notes
SJRWMD/FWCD Staff Meeting
April 21, 2025 2:30p (virtual meeting)

that SJRWMD and FDEP will be receiving the required notice of annual landowner meeting and assessment as required by law.

SJ indicated that 1) they are not aware of the benefits received by the State Park; 2) unaware of any points of connection; 3) and cannot locate any required notices to allow for assessment. They further noted that any action would have to be coordinated with FDEP as they are part owner.

To Do (Assessment)

FWCD will provide prior notices required by law for assessments and Water Control Plan amendments, copies of Engineers Reports, and Plan of Reclamation indicating the benefits to the State Park.

SJ had no items to complete related to future assessments.

Next Meeting

Hope is to have a follow up meeting prior to May 22nd landowner meeting to help inform the actions of the FWCD Board of Supervisors at that time. No meeting was set and the parties will reach out once they have made traction on the “to do” items stated herein.



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March 26, 2025

To the Board of Supervisors
Fellsmere Water Control District
Fellsmere, Florida

We have audited the financial statements of Fellsmere Water Control District, Fellsmere, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated March 26, 2025. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District's compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 6, 2024, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the fiscal year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the Net Pension Liability.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

- The FRS and HIS pension plan disclosure in Note 7 pertaining to the net pension liability, deferred inflows and outflows of resources and pension expense related to the plan

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.

None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 26, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.



Grau & Associates

FELLSMERE WATER CONTROL DISTRICT

109 N. Willow Street
Fellsmere, FL 32948

March 26, 2025

Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

This representation letter is provided in connection with your audit of the financial statements of Fellsmere Water Control District, Indian River County, Florida ("District"), as of September 30, 2024, and for the fiscal year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, and the results of operations of the various opinion units of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

This representation letter is also provided in connection with your examination of the District's compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 26, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 6, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.

FELLSMERE WATER CONTROL DISTRICT

109 N. Willow Street
Fellsmere, FL 32948

6. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, as applicable.
8. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
9. Related party relationships and transactions, if any, have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed, if applicable.
11. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
12. All funds and activities are properly classified.
13. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
14. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
15. We are following GASB Statement No. 54, paragraph 19, to determine the fund balance classifications for financial reporting purposes.
16. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal, as applicable.
17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.

FELLSMERE WATER CONTROL DISTRICT

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18. All interfund and intra-entity transactions and balances, if any, have been properly classified and reported.
19. Provisions for uncollectible receivables, if any, have been properly identified and recorded.
20. Deposit and investment risks, if any, have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, if any, are properly capitalized, reported, and if applicable, depreciated.
22. Leases, SBITAs and related activity, if any, are properly calculated, reported, and disclosed in accordance with GASB Statements No. 87 and No. 96.
23. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
24. With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
25. With respect to financial statement preparation, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including a process to monitor the system of internal control.

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26. With respect to the GASB 87 Lease and GASB 96 SBITA calculation preparation services, we have performed the following:

- Made all management decisions and performed all management functions;
- Assigned a competent individual to oversee the services;
- Evaluated the adequacy of the services performed;
- Evaluated and accepted responsibility for the accuracy, completeness and reliability of all data provided to you related to the services performed
- Evaluated and accepted responsibility for the result of the services performed; and
- Established and maintained internal controls, including a process to monitor the system of internal control.

Information Provided

27. We have provided you with:

- Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
- Additional information that you have requested from us for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

28. The financial statements and any other information included in the financial report are consistent with one another, and the other information does not contain any material misstatements.

29. We have provided you with the information for disclosure in the financial statements to be in compliance with FL Statute 218.39 (3) (c). We understand that this information will not be audited and no opinion will be expressed on it by you.

30. All transactions have been recorded in the accounting records and are reflected in the financial statements.

31. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

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32. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
33. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
34. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
35. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
36. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions, if any, of which we are aware.
37. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
38. The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
39. The District has no post-employment or post-retirement benefit plans. And, the District has no obligations under F.S. 112.0801.
40. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable, if any.
41. There are no nonexchange financial guarantees under which we are obligated to declare liabilities and disclose.
42. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, if any. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic

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areas for which events could occur that would significantly disrupt normal finances within the next year.

43. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
44. There are no:
- Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
45. The District has satisfactory title to all owned assets (not right to use assets that are leased), and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
46. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
47. With regard to the requirements of Section 218.415, Florida Statutes:
- We acknowledge our responsibility for complying with these requirements.
 - We acknowledge our responsibility for establishing and maintaining effective internal control over compliance.
 - We have performed an evaluation of the District's compliance with these requirements and the District's controls for ensuring compliance and detecting noncompliance with requirements, as applicable.
 - There have been no known instances of noncompliance with these requirements as of September 30, 2024.

FELLSMERE WATER CONTROL DISTRICT

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- We have made available all documentation related to compliance with these requirements.
- There have been no communications from regulatory agencies, internal auditors, and other practitioners concerning possible noncompliance with these requirements, including communications received after September 30, 2024.
- There have been no known instances of noncompliance with these requirements occurring subsequent to September 30, 2024.

Mark D. Matthes Mark D. Matthes
(Name of Chief Executive Officer and Title) District Manager

Mark D. Matthes Mark D. Matthes
(Name of Chief Financial Officer and Title) Treasurer

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Fellsmere Water Control District
Fellsmere, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Fellsmere Water Control District, Fellsmere, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2024, and the respective changes in financial position, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report March 26, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

B. Law & Associates

March 26, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Fellsmere Water Control District, Fellsmere, Florida, ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements themselves.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities plus deferred inflows of resources at the close of the most recent fiscal year resulting in a net position balance of \$391,060.
- The change in the District's total net position in comparison with the prior fiscal year was (\$829,426), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental fund reported ending fund balance of \$462,837, a decrease of (\$890,787) in comparison with the prior fiscal year. A portion of the total fund balance is assigned to contingencies and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

1) Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the water control function.

2) Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one governmental fund for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

3) Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2024	2023
Current and other assets	\$ 696,733	\$ 1,487,866
Right to use leased assets, net	156,000	-
Capital assets, net of depreciation	38,099	39,768
Total assets	890,832	1,527,634
Deferred outflows of resources related to pension	17,328	17,882
Current liabilities	233,896	134,242
Long-term liabilities	195,597	70,141
Total liabilities	429,493	204,383
Deferred inflows of resources related to pension	87,607	120,647
Net position		
Investment in capital assets	130,612	39,768
Unrestricted	260,448	1,180,718
Total net position	\$ 391,060	\$ 1,220,486

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 594,772	\$ 616,520
General revenues		
Net investment earnings	31,787	23,655
Miscellaneous income	11,069	8,888
Total revenues	637,628	649,063
Expenses:		
Aquatic weed control	114,265	171,384
Ditch maintenance	1,065,997	123,016
General and administrative	286,792	233,200
Total expenses	1,467,054	527,600
Change in net position	(829,426)	121,463
Net position - beginning	1,220,486	1,099,023
Net position - ending	\$ 391,060	\$ 1,220,486

As noted in the table above and in the statement of activities, the cost of all government activities during the fiscal year ended September 30, 2024, was \$1,467,054. The costs of the District's activities were funded by program revenues consisting primarily of assessments. The same held true for the prior fiscal year. The District also received funds from investment earnings which are included in program revenues. The remainder of the current fiscal year revenue are permit fees which are included in miscellaneous income. In total, expenses, including depreciation, increased from the prior fiscal year, the majority of the increase was the result of an increase in ditch maintenance costs.

GENERAL FUND BUDGETARY HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2024 was amended to increase revenues by \$137,771, increase appropriations by \$1,059,986, and increase in use of fund balance by \$922,215. Actual general fund expenditures for the fiscal year ended September 30, 2024 exceeded appropriations by \$98,901. The over expenditures were funded by available fund balance.

CAPITAL ASSETS

At September 30, 2024, the District had \$476,991 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$282,892 has been taken, which resulted in a net book value of \$194,099. More detailed information about the District's capital assets is presented in the notes of the financial statements.

CAPITAL DEBT

At September 30, 2024, the District had \$130,222 of lease liability outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Fellsmere Water Control District's Finance Department at 109 N. Willow Street, Fellsmere, FL 32948.

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 696,072
Accounts receivable	661
Capital assets:	
Nondepreciable	13,871
Depreciable, net	<u>180,228</u>
Total assets	<u>890,832</u>
 DEFERRED OUTFLOWS OF RESOURCES	
FRS Pension	<u>17,328</u>
Total deferred outflows of resources	<u>17,328</u>
 LIABILITIES	
Current liabilities:	
Accounts payable and accrued liabilities	233,896
Lease payable due within one year	63,487
Non-current liabilities:	
Net FRS pension liability	65,375
Lease payable due in more than one year	<u>66,735</u>
Total liabilities	<u>429,493</u>
 DEFERRED INFLOWS OF RESOURCES	
FRS Pension	<u>87,607</u>
Total deferred inflows of resources	<u>87,607</u>
 NET POSITION	
Investment in capital assets	130,612
Unrestricted	<u>260,448</u>
Total net position	<u>\$ 391,060</u>

See notes to the financial statements

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Primary government:			
Governmental activities:			
Aquatic weed control	\$ 114,265	\$ 114,265	\$ -
Ditch maintenance	1,065,997	1,065,997	-
General and administrative	286,792	(585,490)	(872,282)
Total governmental activities	<u>1,467,054</u>	<u>594,772</u>	<u>(872,282)</u>
General revenues:			
Net investment earnings			31,787
Miscellaneous income			11,069
Total general revenues			<u>42,856</u>
Change in net position			(829,426)
Net position - beginning			<u>1,220,486</u>
Net position - ending			<u><u>\$ 391,060</u></u>

See notes to the financial statements

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2024**

	General	Total Governmental Funds
ASSETS		
Cash	\$ 696,072	\$ 696,072
Accounts receivable	661	661
Total assets	<u>\$ 696,733</u>	<u>\$ 696,733</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
Accounts payable and accrued liabilities	\$ 233,896	\$ 233,896
Total liabilities	<u>233,896</u>	<u>233,896</u>
 Fund balance:		
Assigned to:		
Contingencies	300,000	300,000
Unassigned	162,837	162,837
Total fund balance	<u>462,837</u>	<u>462,837</u>
 Total liabilities, deferred inflows of resources and fund balance	 <u>\$ 696,733</u>	 <u>\$ 696,733</u>

See notes to the financial statements

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental fund \$ 462,837

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	476,991	
Accumulated depreciation	<u>(282,892)</u>	194,099

Deferred outflows of resources related to pensions are recorded in the statement of net position.		17,328
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Deferred inflows of resources related to pensions are recorded in the statement of net position.		(87,607)
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Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Lease payable	(130,222)	
Net pension liability	<u>(65,375)</u>	<u>(195,597)</u>
Net position of governmental activities	<u>\$</u>	<u>391,060</u>

See notes to the financial statements

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	General	Total Governmental Funds
REVENUES		
Assessments	\$ 594,772	\$ 594,772
Interest income	31,787	31,787
Miscellaneous income	11,069	11,069
Total revenues	<u>637,628</u>	<u>637,628</u>
EXPENDITURES		
Current operating:		
Aquatic weed control	67,687	67,687
Ditch maintenance	1,063,790	1,063,790
General and administrative	323,360	323,360
Capital outlay	<u>203,800</u>	<u>203,800</u>
Total expenditures	<u>1,658,637</u>	<u>1,658,637</u>
Excess of revenues over expenditures	(1,021,009)	(1,021,009)
OTHER FINANCING SOURCES		
Lease proceeds	<u>130,222</u>	<u>130,222</u>
Total other financing sources	<u>130,222</u>	<u>130,222</u>
Net change in fund balances	(890,787)	(890,787)
Fund balance - beginning	<u>1,353,624</u>	<u>1,353,624</u>
Fund balance - ending	<u>\$ 462,837</u>	<u>\$ 462,837</u>

See notes to the financial statements

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - governmental fund	\$ (890,787)
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is eliminated and capitalized as capital assets.	203,800
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Depreciation and amortization on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.	(49,469)
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Governmental funds report the amount of leases issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(130,222)
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Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:

Pension related expenses	<u>37,252</u>
Change in net position of governmental activities	<u>\$ (829,426)</u>

See notes to the financial statements

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Fellsmere Water Control District, Fellsmere Florida ("District") is located in Indian River County, Florida and was created on April 8, 1919 pursuant to a decree in the Circuit Court of the Fifteenth Judicial Court, in and for St. Lucie County, Florida. The District consists of landowners who receive the benefit of water management and are assessed for the maintenance and operations of the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of three members. All Supervisors are elected on a one acre one vote basis by the landowners within the District.

The Board has the final responsibility for:

1. Assessing and levying taxes and assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not restricted to a particular program are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and any claims or judgments, are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on certain land within the District. Assessments are levied each November 1 on property of record as of the previous January 1. The fiscal year for which annual assessments are levied begins on October 1 with a maximum discount available for payments through November 30 and become delinquent on April 1. The assessments are billed and collected by the County Tax Assessor/Collector on behalf of the District. The amounts remitted to the District are net of applicable discounts or fees.

Assessments, permit fees and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental fund:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to debt covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments (Continued)

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. The District uses a first-in first-out method to determine costs.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Assets</u>	<u>Years</u>
Buildings	10 - 40
Improvements	7 - 10
Equipment	3 - 7

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Compensated Absences

Vacation expenditure are recognized when payments are made to the employees. Employees are entitled to vacation after one year of employment. Any vacation earned but not taken by the employee's anniversary date is forfeited by the employee unless an extension is granted by the Board of Supervisors, thus no liability is recorded. Sick leave is available to all employees after one year of continuous services, earned at a rate of 1 ¼ days per month up to a maximum of 15 days per year. Unused sick leave shall accumulate from year to year to a maximum of 60 days. Accumulated sick leave is not paid upon termination; thus no liability is recorded.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment. The District has \$300,000 assigned for contingencies as of September 30, 2024.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- a) Each year the Treasurer submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain taxpayer comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budget is adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 13,871	\$ -	\$ -	\$ 13,871
Total capital assets, not being depreciated	13,871	-	-	13,871
Capital assets, being depreciated				
Buildings	202,069	851	-	202,920
Improvements	15,225	-	-	15,225
Equipment	42,026	2,578	-	44,604
Right to use leased assets	-	200,371	-	200,371
Total capital assets, being depreciated	259,320	203,800	-	463,120
Less accumulated depreciation for:				
Buildings	176,172	5,098	-	181,270
Improvements	15,225	-	-	15,225
Equipment	42,026	-	-	42,026
Right to use leased assets	-	44,371	-	44,371
Total accumulated depreciation	233,423	49,469	-	282,892
Total capital assets, being depreciated, net	25,897	154,331	-	180,228
Governmental activities capital assets, net	\$ 39,768	\$ 154,331	\$ -	\$ 194,099

NOTE 5 – CAPITAL ASSETS (Continued)

Depreciation expense was charged to function/programs as follows:

Aquatic weed control	\$ 2,207
Right to use leased asset	44,371
Ditch maintenance	2,207
General and administrative	684
	<u>\$ 49,469</u>

NOTE 6 – LONG TERM LIABILITIES

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Leases payable	\$ -	\$ 130,222	\$ -	\$ 130,222	\$ 63,487
Governmental activity long-term liabilities	<u>\$ -</u>	<u>\$ 130,222</u>	<u>\$ -</u>	<u>\$ 130,222</u>	<u>\$ 63,487</u>

In January 2024, the District entered into 36 months agreement to lease a 2023 Caterpillar wheeled excavator. The lease as other than short-term leases under GASB 87 and, therefore have been recorded at the present value of the future minimum lease payments as of the date of inception. Lease liability is measured using the District's incremental borrowing rate of 5.00%. The right to use lease asset is amortized on a straight-line basis over the terms of the related lease.

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2025	\$ 63,487	\$ 6,662	\$ 70,149
2026	66,735	3,414	70,149
Total	<u>\$ 130,222</u>	<u>\$ 10,076</u>	<u>\$ 140,298</u>

NOTE 7 – FLORIDA RETIREMENT SYSTEM (FRS)

General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

All regular employees of the District are eligible to enroll as members of the FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' website (www.dms.myflorida.com).

The District's pension expense totaled (\$28,861) for the fiscal year ended September 30, 2024.

NOTE 7 – FLORIDA RETIREMENT SYSTEM (FRS) (Continued)

FRS Pension Plan

Plan Description – The FRS Pension Plan (Plan) is a cost-sharing, multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The classes of membership within the District are as follows:

- Regular Class – Member of the FRS who do not qualify for membership in another class.

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of service. Members of the Plan may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided – Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation (AFC). For members initially enrolled before July 1, 2011, the AFC is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the AFC is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

Benefits Provided (Continued) – The following chart shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	% Value
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 years of service	1.68
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 years of service	1.68
Senior Management Service Class	2.00
Elected Local Officers	3.00

NOTE 7 – FLORIDA RETIREMENT SYSTEM (FRS) (Continued)

FRS Pension Plan (Continued)

Contributions – The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2024 fiscal year were as follows:

Class	Percent of Gross Salary October 1, 2023 to June 30, 2024		Percent of Gross Salary July 1, 2024 to September 30, 2024	
	Employee	Employer (1)	Employee	Employer (1)
FRS, Regular	3.00	13.57	3.00	13.63

(1) Employer rates include a postemployment HIS contribution rate of 2% for October 1, 2023 to September 30, 2024, and administrative costs of .06% for the Investment plan through September 30, 2024.

The District's contribution to the Plan totaled \$7,243 for the fiscal year ended September 30, 2024. This excludes the HIS defined benefit pension plan contributions.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2024, the District reported a liability of \$45,064 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportionate share of the net pension liability was based on the District's contributions for the year ended June 30, 2024 relative to the contributions made during the year ended June 30, 2024 of all participating members. At June 30, 2024, the District's proportionate share was .0001%, which did not significantly change compared to its proportionate share measured as of June 30, 2023.

For the fiscal year ended September 30, 2024 the District recognized pension expense of (\$22,711) related to the Pension Plan. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,553	\$ -
Change of assumptions	6,177	-
Net difference between projected and actual earnings on FRS pension plan investments	-	(2,995)
Changes in proportion and differences between District FRS contributions and proportionate share of FRS contributions	3,210	(60,620)
District FRS contributions subsequent to the measurement date	2,143	-
Total	<u>\$ 16,083</u>	<u>\$ (63,615)</u>

The deferred outflows of resources related to pensions, totaling \$2,143, resulting from District contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending September 30,	Amount
2025	\$ (26,316)
2026	(5,590)
2027	(13,699)
2028	(4,419)
2029	349
Thereafter	-
Total	<u>\$ (49,675)</u>

NOTE 7 – FLORIDA RETIREMENT SYSTEM (FRS) (Continued)

FRS Pension Plan (Continued)

Actuarial Assumptions – The total pension liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.25%, average, including inflation
Investment rate of return	6.70%, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table which varies by member category and sex, projected generationally with Scale MP-2021. The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

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

Asset Class	Target Allocation (1)	Arithmetic Return	Geometric Return	Standard Deviation
Cash	1.0%	3.3%	3.3%	1.1%
Fixed income	29.0%	5.7%	5.6%	3.9%
Global equity	45.0%	8.6%	7.0%	18.2%
Real estate (property)	12.0%	8.1%	6.8%	16.6%
Private equity	11.0%	12.4%	8.8%	28.4%
Strategic investments	2.0%	6.6%	6.2%	8.7%
Total	100.0%			
Assumed inflation - mean			2.4%	1.5%

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

Discount Rate – The discount rate used to measure the total pension liability was 6.70 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the District's Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.7%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.7%) or 1-percentage-point higher (7.7%) than the current rate:

	1% Decrease 5.70%	Current Discount Rate 6.70%	1% Increase 7.70%
District's proportionate share of net pension liability	\$ 79,266	\$ 45,064	\$ 16,413

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

NOTE 7 – FLORIDA RETIREMENT SYSTEM (FRS) (Continued)

HIS Pension Plan

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

Benefits Provided – For the fiscal year ended September 30, 2024, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2024, the contribution rate was 2% from October 1, 2023 to September 30, 2024, pursuant to section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$1,181 for the fiscal year ended September 30, 2024.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2024, the District reported a net pension liability of \$20,311 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportionate share of the net pension liability was based on the year ended June 30, 2024 contributions relative to the year ended June 30, 2023 contributions of all participating members. At June 30, 2024, the District's proportionate share was .0001%, which did not significantly change compared to its proportionate share measured as of June 30, 2023.

For the fiscal year ended September 30, 2024, the District recognized pension expense of \$6,150 related to the HIS Plan. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 196	\$ (39)
Change of assumptions	360	(2,405)
Net difference between projected and actual earnings on HIS pension plan investments	-	(7)
Changes in proportion and differences between District HIS contributions and proportionate share of FRS contributions	388	(21,541)
District HIS contributions subsequent to measurement date	301	-
Total	<u>\$ 1,245</u>	<u>\$ (23,992)</u>

The deferred outflows of resources related to pensions, totaling \$301, resulting from District contributions to the HIS Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

NOTE 7 – FLORIDA RETIREMENT SYSTEM (FRS) (Continued)

HIS Pension Plan (Continued)

Year ending September 30,	Amount
2025	\$ (7,025)
2026	(6,011)
2027	(4,488)
2028	(4,013)
2029	(1,408)
Thereafter	(103)
Total	<u>\$ (23,048)</u>

Actuarial Assumptions – The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.25% average, including inflation
Investment rate of return	3.93%

Mortality rates were based on the PUB-2010 base table which varies by member category and sex, projected generationally with Scale MP-2021. The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

Discount Rate – The discount rate used to measure the total pension liability was 3.93%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.93%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (4.93%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	2.93%	3.93%	4.93%
District's proportionate share of net pension liability	\$ 23,121	\$ 20,311	\$ 17,978

Pension Plan Fiduciary Net Position – Detailed information about the HIS Plan's fiduciary net position is available in the FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

NOTE 8 – RELATED PARTY TRANSACTIONS

During the fiscal year ended September 30, 2024, Fellsmere Water Control District, an independent special district, entered into a contract with Blue Goose Construction, LLC for maintenance work on the Lateral U Canal. The contract was awarded and fully executed on April 30, 2024, with a total payment of \$430,244. As of the report date, the contract and work has been completed and paid for. One Board member is a partial owner of the parent company of Blue Goose Construction, LLC. The contract was awarded following a competitive bidding process, and the terms were consistent with those that would be negotiated with an unrelated third party. One Board member disclosed a conflict of interest due to his employment and ownership interest in the parent company of Blue Goose Construction, LLC. Additionally, his relatives collectively own the remaining beneficial interests in the same parent company. Another Board member disclosed a conflict of interest due to his roles in Blue Goose Construction, LLC and its parent company, as well as their employment with the ultimate parent company of these entities. Both Board members are elected on a one-acre, one-vote basis and therefore are not prohibited from voting in this capacity as officers of an independent special district, in accordance with Section 112.3143(3)(b) of the Florida Statutes.

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Assessments	\$ 498,058	\$ 594,773	\$ 594,772	\$ (1)
Net investment income	1,800	31,787	31,787	-
Miscellaneous income	-	11,069	11,069	-
Total revenues	499,858	637,629	637,628	(1)
EXPENDITURES				
Current:				
Aquatic weed control	238,800	141,265	67,687	73,578
Ditch maintenance	108,860	1,077,858	1,063,790	14,068
General and administrative	152,090	340,613	323,360	17,253
Capital outlay	-	-	203,800	(203,800)
Total expenditures	499,750	1,559,736	1,658,637	(98,901)
Excess (deficiency) of revenues over (under) expenditures	108	(922,107)	(1,021,009)	(98,902)
OTHER FINANCING SOURCES				
Lease proceeds	-	-	130,222	130,222
Use of fund balance	(108)	922,107	-	(922,107)
Total other financing sources	(108)	922,107	130,222	(791,885)
Net change in fund balance	\$ -	\$ -	(890,787)	\$ (890,787)
Fund balance - beginning			1,353,624	
Fund balance - ending			\$ 462,837	

See notes to required supplementary information

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2024 was amended to increase revenues by \$137,771, increase appropriations by \$1,059,986, and increase in use of fund balance by \$922,215. Actual general fund expenditures for the fiscal year ended September 30, 2024 exceeded appropriations by \$98,901. The over expenditures were funded by available fund balance.

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024**

Schedule of District's Proportionate Share of Net Pension Liability
Florida Retirement System Pension Plan
Last 10 Years (Measurement Date)*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the FRS net pension liability	0.000116491%	0.000119839%	0.0003363812%	0.000379601%	0.000350805%	0.000649780%	0.000765289%	0.000804640%	0.000808675%	0.000829633%	0.000776953%
District's proportionate share of the FRS net pension liability	45,064	47,752	142,809	28,675	152,044	223,769	230,509	238,089	204,191	107,158	47,406
District's covered payroll	57,300	55,849	108,419	116,891	117,014	138,562	181,026	178,678	179,621	170,686	165,597
Liability as a percentage of its covered payroll	78.65%	85.50%	131.72%	24.53%	129.94%	161.49%	127.33%	133.25%	113.68%	62.78%	28.63%
FRS plan fiduciary net position as a percentage of the total pension liability	83.70%	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

Schedule of District's Proportionate Share of Net Pension Liability
Health Insurance Subsidy Pension Plan
Last 10 Years (Measurement Date)*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the FRS net pension liability	0.000135395%	0.000140976%	0.000335434%	0.000332785%	0.000327315%	0.000453776%	0.000541571%	0.000567942%	0.000553982%	0.000570182%	0.000577992%
District's proportionate share of the FRS net pension liability	20,311	22,389	116,854	142,275	124,275	113,543	108,173	105,821	115,562	102,409	102,410
District's covered payroll	57,300	55,849	108,419	116,891	117,014	138,562	181,026	178,678	179,621	170,686	165,597
Liability as a percentage of its covered payroll	35.45%	40.09%	107.78%	121.72%	106.21%	81.94%	59.76%	59.22%	64.34%	60.00%	61.84%
FRS plan fiduciary net position as a percentage of the total pension liability	4.80%	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

* Measurement date is June 30th of each year
Information is not available for periods prior to 2014

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024**

Schedule of District Contributions
Florida Retirement System Pension Plan
Last 10 Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required FRS contribution	\$ 7,243	\$ 5,930	\$ 14,172	\$ 15,019	\$ 13,526	\$ 13,842	\$ 22,616	\$ 21,193	\$ 20,434	\$ 19,244	\$ 17,864
FRS contributions in relation to the contractually required contribution	(7,243)	(5,930)	(14,172)	(15,019)	(13,526)	(13,842)	(22,616)	(21,193)	(20,434)	(19,244)	(17,864)
FRS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 59,048	\$ 55,699	\$ 108,419	\$ 116,891	\$ 117,014	\$ 138,562	\$ 181,026	\$ 178,378	\$ 179,621	\$ 170,686	\$ 165,597
FRS contributions as a percentage of covered employee payroll	12.27%	10.65%	13.07%	12.85%	11.56%	9.99%	12.49%	11.88%	11.38%	11.27%	10.79%

Schedule of District Contributions
Health Insurance Subsidy Pension Plan
Last 10 Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required FRS contribution	\$ 1,181	\$ 925	\$ 1,797	\$ 1,940	\$ 1,942	\$ 2,300	\$ 3,005	\$ 2,966	\$ 2,982	\$ 3,133	\$ 2,607
HIS contributions in relation to the contractually required contribution	(1,181)	(925)	(1,797)	(1,940)	(1,942)	(2,300)	(3,005)	(2,966)	(2,982)	(3,133)	(2,607)
HIS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 59,048	\$ 55,699	\$ 108,419	\$ 116,891	\$ 117,014	\$ 138,562	\$ 181,026	\$ 178,378	\$ 179,621	\$ 170,686	\$ 165,597
HIS contributions as a percentage of covered employee payroll	2.00%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.84%	1.57%

*Information is not available for periods prior to 2014.

**FELLSMERE WATER CONTROL DISTRICT
FELLSMERE, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated in the last pay period of the District's fiscal year being reported	1
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported	3
Employee compensation	\$62,957
Independent contractor compensation	\$53,868
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See Variance Report in report for details
Ad Valorem taxes:	
Millage rate	Not applicable
Ad valorem taxes collected	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments:	
Special assessment rate	Ranges from \$6.00 to \$29.00 per acre
Special assessments collected	\$546,667
Outstanding Bonds:	Not applicable



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Fellsmere Water Control District
Fellsmere, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Fellsmere Water Control District, Fellsmere, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 26, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brew & Associates

March 26, 2025



Grau & Associates
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Fellsmere Water Control District
Fellsmere, Florida

We have examined Fellsmere Water Control District, Fellsmere, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Old Plantation Water Control District, Plantation, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

March 26, 2025



Grau & Associates
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**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Fellsmere Water Control District
Fellsmere, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Fellsmere Water Control District, Fellsmere, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated March 26, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 26, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Old Plantation Water Control District, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank the District and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

March 26, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 29.

RESOLUTION NO. 2024/2025-16

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
FELLSMERE WATER CONTROL DISTRICT, ESTABLISHING A
REGULAR MEETING SCHEDULE FROM MAY 2025 THROUGH
MAY 2026 AND SETTING THE TIME AND LOCATION OF SAID
DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, pursuant to 189.15, Florida Statutes, the Fellsmere Water Control District ("District") shall file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities; and must establish a regular meeting schedule for fiscal year 2025/2026; and

WHEREAS, the schedule shall include the date, time, and location of each scheduled meeting; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings, 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 From May 2025 through May 2026, which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this ____ day of _____, 2025.

ATTEST:

FELLSMERE WATER CONTROL DISTRICT

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

EXHIBIT "A" TO RESOLUTION 2024/2025-16

FELLSMERE WATER CONTROL DISTRICT

FISCAL YEAR 2025 / 2026

MEETING SCHEDULE

All meetings shall be held at:

2nd Floor Auditorium
Fellsmere City Hall
22 S. Orange, Street
Fellsmere, FL,

All meeting shall start at:

5:30pm.

Meeting Dates

Tuesday, July 8, 2025

Tuesday, September 9, 2025

Tuesday, November 11, 2025

Tuesday, January 13, 2026

Tuesday, March 10, 2026

Tuesday, May 12, 2026*

Annual Land Owner Meeting – Tuesday, May 12, 2026

Tuesday, July 14, 2026

Tuesday, September 8, 2026

*Regular Board meeting of May 12th to start after conclusion of Annual Land Owner's Meeting.

FELLSMERE WATER CONTROL DISTRICT
REGULAR BOARD MEETING
May 22, 2025, at 5:30 P.M.
LOCATION: 22 S. ORANGE STREET, FELLSMERE, FLORIDA
OLD SCHOOL AUDITORIUM

Agenda Item No. L.1: Health Insurance Policy Renewals

Background: The current health insurance is a standard policy. Savings are available by utilizing high deductible insurance plans coupled with Health Savings Accounts (HAS). These plans have a much higher deductible and are usually paired with an HSA to allow pre-tax dollars to cover health expenses. Savings from these catastrophic policies are often shared with the employees as an annual payment into the employee's health savings account.

Staff released a request for proposals as required by Florida Statute 112.08. No responses were provided except those from our current provider, Florida Blue, and our current broker, Insurance Services of Palm Beach. Attached are draft proposals for renewal including the current policy and HSA alternatives. Please note, changes of policies have impacts on employee selection of doctors which for many are important factors in health care. Remaining with FLBCBS over other plans helps to reduce this impact.

Finally, the district uses individual policies for life, vision and dental since there was only one employee when the new District Manager was hired. Staff is converting these individual policies to group based on cost and access to current providers.

Recommendation:

HEALTH (\$14,000/yr. savings - approximate)

Florida Blue Options Essential HAS #14221 coupled with \$6,000 payment by FWCD into Employee's HSA account.

Total Cost = \$40,000/year (\$28,000 /year premiums* + \$12,000/year HAS contribution)

*assumes 45 yr. or younger for Operator replacement

For information only – Renewal of current plan Florida Blue Options All Copay #14006 - \$54,000/yr premiums

LIFE, DENTAL & VISION (\$4,500/yr. savings - approximate)

Proposed - Operator: Sunlife Vision - \$53.88/yr.; SunLife Dental PPO - \$256.32/yr.; SunLife - \$738.00/yr.

Manager: Sunlife Vision - \$107.88/yr.; SunLife Dental PPO - \$519.72/yr.; Sunlife - \$738.00/yr.

For information Only – Renewal of current plan

Operator: Humana Vision - \$152.40/yr.; Best Life Dental - \$398.28/yr.; SBLT Life - \$4,764/yr.

Manager: Humana Vision - \$443.88/yr.; Florida Combined Life Dental - \$1,240.92/yr./No life.

Request: Approve group plans presented above.

Health Benefits and Rates Summary

Plan	BlueOptions All Copay 14006	BlueOptions Everyday Health 14103	BlueOptions All Copay 18003	BlueOptions Everyday Health 19103	BlueOptions Everyday Health 24102	Truli for Health South S2002
Metal Level	Gold	Gold	Silver	Silver	Gold	Gold
Deductible (DED) (Per Person/Family Aggregate)						
In-Network	\$1,000 / \$3,000	\$2,000 / \$4,000	\$3,200 / \$6,400	\$3,500 / \$7,000	\$6,000 / \$12,000	\$1,000 / \$2,000
Out-of-Network	\$4,000 / \$8,000	\$4,000 / \$8,000	\$6,400 / \$12,800	\$7,000 / \$14,000	\$12,000 / \$24,000	NA / NA
Coinsurance (Plan Pays/Member Pays)						
In-Network	80% / 20%	80% / 20%	100% / 0%	80% / 20%	100% / 0%	70% / 30%
Out-of-Network	50% / 50%	50% / 50%	50% / 50%	50% / 50%	50% / 50%	NA / NA
Out of Pocket Maximum ² (Per Person/Family Aggregate)						
In-Network	\$5,500 / \$11,000	\$5,000 / \$10,000	\$9,200 / \$18,400	\$8,500 / \$17,000	\$8,000 / \$16,000	\$6,800 / \$13,600
Out-of-Network	\$11,000 / \$22,000	\$10,000 / \$20,000	\$18,400 / \$36,800	\$17,000 / \$34,000	\$16,000 / \$32,000	NA / NA
Office Services – Value Choice PCP	\$0 Copayment	\$0 Copayment	\$0 Copayment	\$0 Copayment	\$0 Copayment	NA
Office Services - Family Physician	\$20 Copayment	\$35 Copayment	\$35 Copayment	\$45 Copayment	\$25 Copayment	\$25 Copayment
Office Services – Specialist	\$45 Copayment	\$60 Copayment	\$75 Copayment	\$80 Copayment	\$60 Copayment	\$90 Copayment
Virtual Visits – Family Physician	\$0 Copayment	\$0 Copayment	\$0 Copayment	\$0 Copayment	\$0 Copayment	\$10 Copayment
Inpatient Hospital Facility	Option 1: DED + \$500 Copayment / Option 2: DED + \$500 Copayment	Option 1: DED + \$500 Copayment / Option 2: DED + \$500 Copayment	Option 1: DED + \$1,000 Copayment / Option 2: DED + \$1,000 Copayment	Option 1: DED + 20% / Option 2: DED + 20%	Option 1: DED + 0% / Option 2: DED + 0%	\$500 Copayment per Day / \$1,500 max
Emergency Room Facility	\$600 Copayment	DED + 20%	\$650 Copayment	DED + 20%	\$250 Copayment	\$500 Copayment
Urgent Care Centers	\$50 Copayment	\$65 Copayment	\$80 Copayment	\$85 Copayment	\$50 Copayment	\$75 Copayment
Retail Pharmacy						
Deductible ³	\$0	\$0	In-Network Health DED \$4 / \$30	In-Network Health DED \$4 / \$50	In-Network Health DED \$4 / \$35	NA
Condition Care Rx ⁴ Generic/Brand Generic/Brand/Non-Preferred/Specialty	\$4 / \$30	\$4 / \$15	\$4 / \$30	\$4 / \$50	\$4 / \$35	NA
Low Cost Generic/High Cost Generic & Brand/Non-Preferred & Specialty	\$15 / \$60 / \$100 / \$200	\$10 / \$30 / \$50 / \$150	\$25 / \$55 / 50% / 50%	\$20 / \$100 / \$300 / \$500	\$10 / \$100 / \$250 / \$425	NA
	NA	NA	NA	NA	NA	NA
Truli for Health Pharmacy						
Truli for Me Standard ⁶	NA	NA	NA	NA	NA	\$5
Generic	NA	NA	NA	NA	NA	\$30
Truli for Me Additional Brand	NA	NA	NA	NA	NA	NA
Preferred Brand	NA	NA	NA	NA	NA	\$80

Proposal Expiration Date: 06/01/2025
Coverage Effective Date: 06/01/2025

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Plan	BlueOptions All Copay 14006		BlueOptions Everyday Health 14103		BlueOptions All Copay 18003		BlueOptions Everyday Health 19103		BlueOptions Everyday Health 24102		Truli for Health South S2002	
	Metal Level	Gold	Gold	Silver	Silver	Silver	Silver	Gold	Gold	Gold	Gold	Gold
51	0	\$946.13	\$922.04	\$854.45	\$854.45	\$854.45	\$798.43	\$878.77	\$878.77	\$690.18	\$690.18	\$690.18
52	0	\$990.27	\$965.05	\$894.31	\$894.31	\$894.31	\$835.67	\$919.76	\$919.76	\$722.38	\$722.38	\$722.38
53	0	\$1,034.91	\$1,008.56	\$934.63	\$934.63	\$934.63	\$873.34	\$961.23	\$961.23	\$754.94	\$754.94	\$754.94
54	0	\$1,083.11	\$1,055.52	\$978.15	\$978.15	\$978.15	\$914.01	\$1,005.99	\$1,005.99	\$790.10	\$790.10	\$790.10
55	0	\$1,131.30	\$1,102.49	\$1,021.67	\$1,021.67	\$1,021.67	\$954.69	\$1,050.75	\$1,050.75	\$825.26	\$825.26	\$825.26
56	0	\$1,183.55	\$1,153.41	\$1,068.86	\$1,068.86	\$1,068.86	\$998.78	\$1,099.29	\$1,099.29	\$863.37	\$863.37	\$863.37
57	0	\$1,236.31	\$1,204.83	\$1,116.51	\$1,116.51	\$1,116.51	\$1,043.30	\$1,148.29	\$1,148.29	\$901.86	\$901.86	\$901.86
58	2	\$1,292.63	\$1,259.71	\$1,167.37	\$1,167.37	\$1,167.37	\$1,090.82	\$1,200.59	\$1,200.59	\$942.94	\$942.94	\$942.94
59	0	\$1,320.53	\$1,286.90	\$1,192.56	\$1,192.56	\$1,192.56	\$1,114.37	\$1,226.51	\$1,226.51	\$963.29	\$963.29	\$963.29
60	0	\$1,376.84	\$1,341.77	\$1,243.42	\$1,243.42	\$1,243.42	\$1,161.89	\$1,278.81	\$1,278.81	\$1,004.37	\$1,004.37	\$1,004.37
61	1	\$1,425.54	\$1,389.24	\$1,287.40	\$1,287.40	\$1,287.40	\$1,202.99	\$1,324.04	\$1,324.04	\$1,039.90	\$1,039.90	\$1,039.90
62	0	\$1,457.50	\$1,420.38	\$1,316.26	\$1,316.26	\$1,316.26	\$1,229.96	\$1,353.73	\$1,353.73	\$1,063.21	\$1,063.21	\$1,063.21
63	0	\$1,497.58	\$1,459.44	\$1,352.46	\$1,352.46	\$1,352.46	\$1,263.78	\$1,390.95	\$1,390.95	\$1,092.45	\$1,092.45	\$1,092.45
64	0	\$1,521.93	\$1,483.17	\$1,374.45	\$1,374.45	\$1,374.45	\$1,284.33	\$1,413.57	\$1,413.57	\$1,110.21	\$1,110.21	\$1,110.21
65+	0	\$1,521.93	\$1,483.17	\$1,374.45	\$1,374.45	\$1,374.45	\$1,284.33	\$1,413.57	\$1,413.57	\$1,110.21	\$1,110.21	\$1,110.21
Total Monthly Premium		\$4530.29	\$4414.92	\$4091.29	\$4091.29	\$4091.29	\$3823.01	\$4207.72	\$4207.72	\$3304.73	\$3304.73	\$3304.73

Plan	Truli for Health South S2004		Truli for Health South S2009		Truli for Health South S2310		BlueOptions Essential (HSA) 14221 ¹		BlueOptions Essential (HSA) 15224 ¹		Truli for Health South (HSA) S2122 ¹	
	Metal Level	Silver	Gold	Gold	Gold	Gold	Bronze	Bronze	Bronze	Bronze	Bronze	Bronze
Deductible (DED) (Per Person/Family Aggregate)	In-Network	\$2,000 / \$4,000	\$3,000 / \$6,000	\$3,500 / \$7,000	\$3,500 / \$7,000	\$3,500 / \$7,000	\$7,050 / \$14,100	\$6,400 / \$12,800	\$6,400 / \$12,800	\$7,050 / \$14,100	\$7,050 / \$14,100	\$7,050 / \$14,100
	Out-of-Network	NA / NA	NA / NA	NA / NA	NA / NA	NA / NA	\$14,100 / \$28,200	\$12,800 / \$25,600	\$12,800 / \$25,600	NA / NA	NA / NA	NA / NA
Coinsurance (Plan Pays/Member Pays)	In-Network	50% / 50%	70% / 30%	100% / 0%	100% / 0%	100% / 0%	100% / 0%	80% / 20%	80% / 20%	100% / 0%	100% / 0%	100% / 0%
	Out-of-Network	NA / NA	NA / NA	NA / NA	NA / NA	NA / NA	100% / 0%	50% / 50%	50% / 50%	NA / NA	NA / NA	NA / NA
Out of Pocket Maximum ² (Per Person/Family Aggregate)	In-Network	\$8,700 / \$17,400	\$7,500 / \$15,000	\$7,000 / \$14,000	\$7,000 / \$14,000	\$7,000 / \$14,000	\$7,050 / \$14,100	\$7,100 / \$14,200	\$7,100 / \$14,200	\$7,050 / \$14,100	\$7,050 / \$14,100	\$7,050 / \$14,100
	Out-of-Network	NA / NA	NA / NA	NA / NA	NA / NA	NA / NA	\$14,100 / \$28,200	\$14,200 / \$28,400	\$14,200 / \$28,400	NA / NA	NA / NA	NA / NA
Office Services – Value Choice PCP		NA	NA	NA	NA	NA	DED	DED	DED	NA	NA	NA
Office Services – Value Choice Specialist		NA	NA	NA	NA	NA				NA	NA	NA
Office Services – Family Physician		\$25 Copayment	\$25 Copayment	\$25 Copayment	\$25 Copayment	\$25 Copayment	DED + 0%	DED + 20%	DED + 20%	DED + 0%	DED + 0%	DED + 0%
Office Services – Specialist		\$100 Copayment	\$75 Copayment	\$100 Copayment	\$100 Copayment	\$100 Copayment	DED + 0%	DED + 20%	DED + 20%	DED + 0%	DED + 0%	DED + 0%

Plan		Truli for Health South S2004	Truli for Health South S2009	Truli for Health South S2310	BlueOptions Essential (HSA) 14221 ¹	BlueOptions Essential (HSA) 15224 ¹	Truli for Health South (HSA) S2122 ¹
Metal Level		Silver	Gold	Gold	Bronze	Bronze	Bronze
Virtual Visits – Family Physician		\$10 Copayment	\$10 Copayment	\$10 Copayment	DED + 0%	DED + 20%	DED + 0%
Inpatient Hospital Facility		DED + 50%	DED + 30%	DED + \$750 Copayment per Day / \$2,250 max	Option 1: DED + 0% / Option 2: DED + 0%	Option 1: DED + 20% / Option 2: DED + 20%	DED + 0%
Emergency Room Facility		DED + 50%	\$350 Copayment	\$750 Copayment	DED + 0%	DED + 20%	DED + 0%
Urgent Care Centers		\$75 Copayment	\$75 Copayment	\$75 Copayment	DED + 0%	DED + 20%	DED + 0%
Retail Pharmacy							
Deductible ³					In-Network Health DED \$0 / \$0	In-Network Health DED \$4 / \$90	NA
Condition Care Rx ⁴ Generic/Brand Generic/Brand/Non-Preferred/Specialty		NA	NA	NA	\$0 / \$0 / \$0 / \$0	\$40 / \$150 / \$250 / \$350	NA
Low Cost Generic/High Cost Generic & Brand/Non-Preferred & Specialty		NA	NA	NA	NA	NA	NA
Truli for Health Pharmacy							
Truli for Me Standard ⁶ Generic		\$5	\$5	\$5	NA	NA	\$0
Truli for Me Additional Brand		\$25	\$30	\$15	NA	NA	\$0
Preferred Brand		NA	NA	NA	NA	NA	NA
Non Preferred Brand		\$85	\$80	\$75	NA	NA	\$0
Specialty- Preferred Specialty		\$150	\$150	\$150	NA	NA	\$0
		\$300	\$300	\$300	NA	NA	\$0
Plan		Truli for Health South S2004	Truli for Health South S2009	Truli for Health South S2310	BlueOptions Essential (HSA) 14221 ¹	BlueOptions Essential (HSA) 15224 ¹	Truli for Health South (HSA) S2122 ¹
Age	# Members Quoted	Rates					
0-14	0	\$235.51	\$264.90	\$275.47	\$282.97	\$283.06	\$211.44
15	0	\$256.44	\$288.44	\$299.95	\$308.12	\$308.22	\$230.23
16	0	\$264.44	\$297.45	\$309.32	\$317.74	\$317.84	\$237.42
17	0	\$272.45	\$306.45	\$318.68	\$327.35	\$327.46	\$244.61
18	0	\$281.07	\$316.14	\$328.76	\$337.71	\$337.82	\$252.34
19	0	\$289.69	\$325.84	\$338.84	\$348.07	\$348.18	\$260.08
20	0	\$298.61	\$335.88	\$349.29	\$358.79	\$358.91	\$268.10
21	0	\$307.85	\$346.27	\$360.09	\$369.89	\$370.01	\$276.39
22	0	\$307.85	\$346.27	\$360.09	\$369.89	\$370.01	\$276.39
23	0	\$307.85	\$346.27	\$360.09	\$369.89	\$370.01	\$276.39
24	0	\$307.85	\$346.27	\$360.09	\$369.89	\$370.01	\$276.39
25	0	\$309.08	\$347.66	\$361.53	\$371.37	\$371.49	\$277.50
26	1	\$315.24	\$354.58	\$368.73	\$378.77	\$378.89	\$283.02
27	0	\$322.63	\$362.89	\$377.37	\$387.64	\$387.77	\$289.66

	Plan	Truli for Health South S2004		Truli for Health South S2009		Truli for Health South S2310		BlueOptions Essential (HSA) 14221 ¹		BlueOptions Essential (HSA) 15224 ¹		Truli for Health South (HSA) S2122 ¹	
		Metal Level	Silver	Gold	Gold	Gold	Gold	Bronze	Bronze	Bronze	Bronze	Bronze	Bronze
28		0	\$334.63	\$376.40	\$391.42	\$402.07	\$402.07	\$402.20	\$402.20	\$402.20	\$402.20	\$300.44	\$300.44
29		0	\$344.48	\$387.48	\$402.94	\$413.91	\$413.91	\$414.04	\$414.04	\$414.04	\$414.04	\$309.28	\$309.28
30		0	\$349.41	\$393.02	\$408.70	\$419.83	\$419.83	\$419.96	\$419.96	\$419.96	\$419.96	\$313.70	\$313.70
31		0	\$356.80	\$401.33	\$417.34	\$428.70	\$428.70	\$428.84	\$428.84	\$428.84	\$428.84	\$320.34	\$320.34
32		0	\$364.19	\$409.64	\$425.99	\$437.58	\$437.58	\$437.72	\$437.72	\$437.72	\$437.72	\$326.97	\$326.97
33		0	\$368.80	\$414.83	\$431.39	\$443.13	\$443.13	\$443.27	\$443.27	\$443.27	\$443.27	\$331.12	\$331.12
34		0	\$373.73	\$420.37	\$437.15	\$449.05	\$449.05	\$449.19	\$449.19	\$449.19	\$449.19	\$335.54	\$335.54
35		0	\$376.19	\$423.14	\$440.03	\$452.01	\$452.01	\$452.15	\$452.15	\$452.15	\$452.15	\$337.75	\$337.75
36		0	\$378.66	\$425.91	\$442.91	\$454.96	\$454.96	\$455.11	\$455.11	\$455.11	\$455.11	\$339.96	\$339.96
37		0	\$381.12	\$428.68	\$445.79	\$457.92	\$457.92	\$458.07	\$458.07	\$458.07	\$458.07	\$342.17	\$342.17
38		0	\$383.58	\$431.45	\$448.67	\$460.88	\$460.88	\$461.03	\$461.03	\$461.03	\$461.03	\$344.38	\$344.38
39		0	\$388.51	\$436.99	\$454.43	\$466.80	\$466.80	\$466.95	\$466.95	\$466.95	\$466.95	\$348.80	\$348.80
40		0	\$393.43	\$442.53	\$460.20	\$472.72	\$472.72	\$472.87	\$472.87	\$472.87	\$472.87	\$353.23	\$353.23
41		0	\$400.82	\$450.84	\$468.84	\$481.60	\$481.60	\$481.75	\$481.75	\$481.75	\$481.75	\$359.86	\$359.86
42		0	\$407.90	\$458.81	\$477.12	\$490.10	\$490.10	\$490.26	\$490.26	\$490.26	\$490.26	\$366.22	\$366.22
43		0	\$417.75	\$469.89	\$488.64	\$501.94	\$501.94	\$502.10	\$502.10	\$502.10	\$502.10	\$375.06	\$375.06
44		0	\$430.07	\$483.74	\$503.05	\$516.74	\$516.74	\$516.90	\$516.90	\$516.90	\$516.90	\$386.12	\$386.12
45		0	\$444.54	\$500.01	\$519.97	\$534.12	\$534.12	\$534.29	\$534.29	\$534.29	\$534.29	\$399.11	\$399.11
46		0	\$461.78	\$519.41	\$540.14	\$554.84	\$554.84	\$555.02	\$555.02	\$555.02	\$555.02	\$414.59	\$414.59
47		0	\$481.17	\$541.22	\$562.82	\$578.14	\$578.14	\$578.33	\$578.33	\$578.33	\$578.33	\$432.00	\$432.00
48		0	\$503.33	\$566.15	\$588.75	\$604.77	\$604.77	\$604.97	\$604.97	\$604.97	\$604.97	\$451.90	\$451.90
49		0	\$525.19	\$590.74	\$614.31	\$631.03	\$631.03	\$631.24	\$631.24	\$631.24	\$631.24	\$471.52	\$471.52
50		0	\$549.82	\$618.44	\$643.12	\$660.62	\$660.62	\$660.84	\$660.84	\$660.84	\$660.84	\$493.63	\$493.63
51		0	\$574.14	\$645.79	\$671.57	\$689.84	\$689.84	\$690.07	\$690.07	\$690.07	\$690.07	\$515.47	\$515.47
52		0	\$600.92	\$675.92	\$702.90	\$722.03	\$722.03	\$722.26	\$722.26	\$722.26	\$722.26	\$539.51	\$539.51
53		0	\$628.01	\$706.39	\$734.58	\$754.58	\$754.58	\$754.82	\$754.82	\$754.82	\$754.82	\$563.84	\$563.84
54		0	\$657.26	\$739.29	\$768.79	\$789.72	\$789.72	\$789.97	\$789.97	\$789.97	\$789.97	\$590.09	\$590.09
55		0	\$686.51	\$772.18	\$803.00	\$824.85	\$824.85	\$825.12	\$825.12	\$825.12	\$825.12	\$616.35	\$616.35
56		0	\$718.21	\$807.85	\$840.09	\$862.95	\$862.95	\$863.23	\$863.23	\$863.23	\$863.23	\$644.82	\$644.82
57		0	\$750.23	\$843.86	\$877.54	\$901.42	\$901.42	\$901.71	\$901.71	\$901.71	\$901.71	\$673.56	\$673.56
58		2	\$784.40	\$882.30	\$917.51	\$942.48	\$942.48	\$942.79	\$942.79	\$942.79	\$942.79	\$704.24	\$704.24
59		0	\$801.33	\$901.34	\$937.31	\$962.82	\$962.82	\$963.14	\$963.14	\$963.14	\$963.14	\$719.44	\$719.44
60		0	\$835.50	\$939.78	\$977.28	\$1,003.88	\$1,003.88	\$1,004.21	\$1,004.21	\$1,004.21	\$1,004.21	\$750.12	\$750.12
61		1	\$865.06	\$973.02	\$1,011.85	\$1,039.39	\$1,039.39	\$1,039.73	\$1,039.73	\$1,039.73	\$1,039.73	\$776.66	\$776.66
62		0	\$884.45	\$994.83	\$1,034.54	\$1,062.69	\$1,062.69	\$1,063.04	\$1,063.04	\$1,063.04	\$1,063.04	\$794.07	\$794.07
63		0	\$908.77	\$1,022.19	\$1,062.99	\$1,091.92	\$1,091.92	\$1,092.27	\$1,092.27	\$1,092.27	\$1,092.27	\$815.90	\$815.90
64		0	\$923.55	\$1,038.81	\$1,080.27	\$1,109.67	\$1,109.67	\$1,110.03	\$1,110.03	\$1,110.03	\$1,110.03	\$829.17	\$829.17
65+		0	\$923.55	\$1,038.81	\$1,080.27	\$1,109.67	\$1,109.67	\$1,110.03	\$1,110.03	\$1,110.03	\$1,110.03	\$829.17	\$829.17
		Total Monthly Premium	\$2749.10	\$3092.20	\$3215.60	\$3303.12	\$3303.12	\$3304.20	\$3304.20	\$3304.20	\$3304.20	\$2468.16	\$2468.16

¹ Florida Blue HSA Plans: Non-Embedded Deductible- Deductible is shared for all individuals on plan. Embedded Deductible - Deductible must be met by each individual on the plan up to the family amount. Embedded Out of Pocket - Each individual on the plan will not pay more than the individual OOP amount.

² The Out-of-Pocket Maximum is the most a member will pay for covered health care services during your plan's benefit period and includes Deductible, Coinsurance, and Copays.

Carrier Name
Coverage
Class
Class Description
Basic Life and AD&D Benefit
Maximum Benefit
Guarantee Issue
Reduction Formula
At Age 65
At Age 70
Rate Guarantee
Premium
Life Rate Per \$1,000
Under age 20
20 - 24
25 - 29
30 - 34
35 - 39
40 - 44
45 - 49
50 - 54
55 - 59
60 - 64
65 - 69
70 - 74
75 - 79
80 - 84
85 and over
EAP Business Class
AD&D Rate
Total Estimated Monthly Premium

SunLife
Alternate II
Basic Life With AD&D
Class 1
All Eligible Employees
\$100,000
\$1,000
\$1,000
67%
50%
24 Months
\$0.099
\$0.099
\$0.099
\$0.099
\$0.113
\$0.152
\$0.252
\$0.381
\$0.615
\$0.952
\$1.338
\$2.891
\$6.224
\$12.050
\$22.487
\$0.009
\$0.048
\$169.00

Carrier SunLife Vision

Network Status	In Network	Out of Network
Eye Care Wellness	Alternate	
Eye Exam	\$10 Copay	\$52 reimbursement
Frequency	Every 12 months	
Lenses	Reimbursement	
Single Vision	\$25 Copay	up to \$55
Bifocals	\$25 Copay	up to \$75
Trifocals	\$25 Copay	up to \$95
Lenticular	\$25 Copay	up to \$125
Frequency	Every 12 months	
Frames	Reimbursement	
Selected Frames	\$130 allowance	up to \$57
Frequency	Every 24 months	
Contacts	Reimbursement	
Elective Contacts	\$130 allowance	up to \$105
Rates		
Employee	\$4.49	
Employee + Spouse	\$8.99	
Employee + Child(ren)	\$9.88	
Family	\$14.37	

Discounts available on Lasik Surgery

Company	SunLife
Plan Type	Dental PPO
Deductible	\$50/\$150
Participating	Current
Office Copay D9430	100%
Routine Exam 0120	100%
2-surface Amalgam D2140	80%
Implants	Not included
*Porcelain/Metal Crown D2752	50%
Single Tooth Extraction D7140	50%
Orthodontics D8080	Not included
Maximum per Calendar Year	\$1,500
Referral to Specialist required?	No
Non-Participating	
Deductible	\$50/\$150
Diagnostic & preventive	100%
Basic	80%
Major	50%
Rates	
Employee	\$21.36
Employee + Spouse	\$43.31
Employee + Child(ren)	\$55.65
Family	\$77.61

* Additional costs for high noble metal

**** Amounts shown are what patient pays****

Endo & Perio covered as Major Services

FELLSMERE WATER CONTROL DISTRICT
REGULAR BOARD MEETING
May 22, 2025, at 5:30 P.M.
LOCATION: 22 S. ORANGE STREET, FELLSMERE, FLORIDA
OLD SCHOOL AUDITORIUM

Agenda Item No. L-2: Request for Proposals (RFP) for Continuing Engineering

Background: The Fellsmere Water Control District (FWCD) is required to designate a District Engineer. For many years, Carter & Associates has been designated the District Engineer. With George Simons partial retirement and to save FWCD resources given the District Manager is a licensed Civil Engineer in the State of Florida, this item seeks direction from the Board to appoint the District Manager as the District Engineer and then to select one or more firms to assist the district in complex or time consuming duties that the District Manager/Engineer would not be able to perform. Such duties would be review of development permits, development of capital and major maintenance project plans, and modeling of the district system in support of planning initiatives, to name a few. The District Manager/Engineer would perform all standard permit reviews and inspections, all capital and major project inspections, and annual Engineer's Report, among other tasks. Savings of around \$6,000 per year under this new arrangement are expected.

Request: The Board of Supervisors is requested to provide direction as to whether the District Manager should formally act as the District Engineer, and, if so, to then to select one or more firms to assist the District Manager/Engineer in their duties. Options are provided below. Staff recommends Option #1. Formal contracts with the selected firms will brought to the Board at their July 2025 meeting.

1. Designate Mark D. Mathes as District Engineer and select one or more firms for continuing services.

The RFP for general engineering services has been advertised. A copy of the RFP is attached for reference. Scoring was performed by the District Manager, and the results follow. Staff recommends all three firms be approved a Continuing Engineers for the district.

CRITERIA	MAXIMUM POINTS	BOWMAN	C&T	ROYAL
PROFESSIONAL QUALIFICATIONS	30	28	29	27
COMPLETED PROJECTS/PROFICIENCY	25	20	18	22
TIMEFRAMES & BUDGET	15	10	9	8
PRESENT WORKLOAD	10	9	9	9
PROXIMITY TO FELLSMERE	10	10	9	8
INSURANCE	5	5	5	5
MINORITY BUSINESS ENTERPRISE	5	3	5	0
FORMS	Y/N	Y	Y	Y
TOTAL	100	85	84	79

2. Utilize private firm as District Engineer – current method.

If the Board wishes to maintain the status quo, Staff recommends that Carter & Assoc. be retained for another year under similar terms as today – pay for services rendered (no retainer payments).

If the Board elects to NOT designate the District Manager as the District Engineer, then no action is required on the RFP.

REQUEST FOR PROPOSALS FOR GENERAL ENGINEERING SERVICES

In compliance with the Consultants Competitive Negotiations Act, Chapter 287.055, the Fellsmere Water Control District (FWCD), an independent, single-purpose special district charged with flood control pursuant to Chapter 298, Florida Statutes, announces that professional civil engineering, surveying and mapping services are requested for the services listed below:

GENERAL SERVICE PLANNING, DESIGN AND ADMINISTRATIVE SERVICES.

Professional engineering, surveying and mapping firms are to be selected to perform General Services for the FWCD. The Services will require close and frequent liaison with the FWCD District Engineer/District Manager. The Services may be applied to projects in the following areas:

- Surveying & Mapping Services,
- Capital Improvement Planning,
- Operating & Maintenance Improvement Projects,
- Budgetary & Process/Operating Cost Analysis,
- General Plant-Related Engineering Services,
- Review of Facility Performance,
- Permitting & Regulatory Assistance,
- Development Review, and
- Construction Inspection & Engineering.

GENERAL CRITERIA FOR SELECTION:

1. Professional qualifications and licensure of specific individuals who will be assigned to and will act as primary manager of the Services provided to the FWCD. Qualifications should address individuals' experiences in types of projects requested in Item #2 below.
2. Demonstrated proficiency firm-wide in projects of a similar nature by list of related projects completed in the last five years, relevant to:
 - Surveying & Mapping Services.
 - Capital Improvement Planning,
 - Operating & Maintenance Improvement Projects,
 - Budgetary & Process/Operating Cost Analysis,
 - General Plant-Related Engineering Services,
 - Review of Facility Performance, and
 - Permitting & Regulatory Assistance.
3. Present workload.
4. Proof of professional liability insurance and error and omission insurance.
5. Demonstration of cost control performance on previous projects.
6. Proximity of firm in relation to Fellsmere, Florida.

7. Whether firm is a certified minority business enterprise as defined by the Florida Small and Minority Business Assistance Act

Criteria	Maximum Points
Professional Qualifications	30
Completed Projects/Proficiency	25
Timeframes & Budget	15
Present Workload	10
Proximity to Fellsmere	10
Insurance	5
Minority Business Enterprise	5

FORMS OF PROPOSAL – PROPOSAL CONTENT

- A. Interested professional engineering, surveying and mapping firms should provide in their proposals as much detail as possible pertaining to their capabilities, experience, and approach to the services outlined in the proposal (**Maximum of 10 pages**). The ten-page limit does NOT include resumes, cover letter, and forms such as proof of insurance.
- B. At a minimum, each proposal must address each of the following:
1. A description of the proposal to accomplish the required services.
 2. Identification of the professional engineer or surveyor who will be primarily responsible for providing the professional services to the FWCD (Lead), and a statement of the experience and professional capability for the Lead and each of the other person(s) who will be assigned to accomplish these services (i.e., resumes of personnel to be assigned).
 3. Proposers must list names, address, and telephone numbers of recent clients for whom similar services have been performed.

The FWCD retains the right to reject and not consider any proposals that do not comply with all of the above requirements. The FWCD retains the right to waive any irregularities in the Proposals, or to request additional information from any of the proposers.

INSURANCE REQUIREMENTS

The professional engineering, surveying and mapping firms selected will be required to furnish evidence of insurance(s) to the FWCD as set forth below:

- A. The successful firm shall provide Workers' Compensation insurance as required by law.
- B. Workers' Compensation for Employer's Liability Insurance. Statutory requirements for Workers' Compensation and employer's liability of \$100,000 each accident; \$500,000 disease policy limit; and \$100,000 per occurrence.
- C. Business Automobile Insurance. This coverage should include owned, hired, and non-owned vehicles at a minimum combined single limit of \$1,000,000 per occurrence and personal injury coverage of \$100,000.

- D. General Liability Insurance. Commercial general liability coverage, including contractual liability and independent contractor, with a minimum combined single limit of \$1,000,000 per occurrence with a minimum of \$2,000,000 aggregate coverage.
- E. Professional Liability. Professional liability insurance at a minimum limit of \$1,000,000, including errors and omissions for any design work.
- F. Consultant agrees to provide the insurance written by a carrier licensed to do business in Florida. To the extent available, the policy shall be an occurrence policy, not a claims made policy. The insurance company selected shall be rated A+ VII or better, per the Best's Key Rating Guide.
- G. A certificate of insurance will be provided to the FWCD for review and approval, prior to execution of the contract. The Certificate shall provide for the FWCD to be named as an additional insured for work under this contract.
- H. The FWCD shall be given 30 days written notification of Consultant's intent to modify, terminate or cancel any stipulated insurance, deleting out the "will endeavor to" clause.
- I. The Consultant shall indemnify and save the FWCD harmless from any and all actions, claims, damages, payments, and judgments relating to or arising out of personal injuries or acts or omissions of the Consultant, his agents, or employees, including but not limited to, any and all cost or expense, legal or otherwise, incurred by the FWCD or its representative in the defense of any action, claim or suit, through all levels of appeal.

Firms that maintain expertise in both engineering and surveying may submit a single proposal identifying both disciplines or may submit two separate proposals to allow them to maximize their page count.

Any professional engineering, surveying and mapping firm desiring to provide professional services described above shall submit an expression of interest, including qualifications and experience listing similar projects during the past five years.

All applicants shall be properly licensed and shall show Proof of Insurance to conduct their business, with all licenses, permits, and certificates as required by all local, State of Florida, and Federal Agencies. A copy of the Business Tax Receipt for the location in Florida in which the Respondent's office is located and the state issued professional license for engineering and surveying services.

A Drug Free Workplace Form is provided and must be signed and submitted with your response.

An E-Verify form is provided and must be signed and submitted with your response.

Any person or affiliate who has been placed on the convicted vendor list following conviction for a public entity crime may not submit a bid as prescribed by Section 287.133 F.S. A form is provided and must be signed and submitted with your response.

Firms interested in submitting a response to the RFP, agree not to contact (lobby) FWCD Board Members or any employee or agent of the FWCD ("FWCD Agent") at any time

during the solicitation period and selection process. All oral or written inquiries must be directed through the District Manager. Any other contact with a FWCD Agent will be considered inappropriate and subject your response to rejection/disqualification.

Interested professional engineering, surveying and mapping firms shall submit **only four (4) originals** of the required information, **not to exceed ten (10) pages total, not later than 2:00 p.m., May 5, 2025**, to the attention of:

Mark D. Mathes, District Manager
Fellsmere Water Control District
109 N. Willow Street
Fellsmere, FL 32948-6714

Questions regarding the project may be directed to the FWCD at the above address or by email to mmathes@fellsmerewatercontroldistrict.org.

The FWCD reserves the right to reject any and all proposals received by reason of this request or to negotiate separately in the manner necessary to serve the best interest of the FWCD. The award of a contract with a proposer pursuant to this RFP is a non-exclusive engagement with the FWCD. The FWCD may issue additional RFPs for professional engineering, surveying and mapping or other professional services that are covered by this RFP. Consultants or firms whose proposals are not selected will be notified in writing.

DRUG-FREE WORKPLACE FORM

The undersigned Contractor, in accordance with Florida Statute 287-087 hereby certifies that _____ does:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business' policy of maintaining a drug free workplace, any available drug counseling, rehabilitation, employee assistance programs and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in Paragraph 1.
4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or contractual services that the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to any violation of Chapter 1893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on or require satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is convicted.
6. Make a good faith effort to continue to maintain a drug free workplace through implementation of Paragraphs 1 through 5.

As the person authorized to sign this statement, I certify that this firm complies fully with the above requirements.

Signature

Date

CERTIFICATION OF E-VERIFY

CONTRACTOR ACKNOWLEDGES AND AGREES TO THE FOLLOWING:

CONTRACTOR SHALL UTILIZE THE U.S. DEPARTMENT OF HOMELAND SECURITY'S E-VERIFY SYSTEM, IN ACCORDANCE WITH THE TERMS GOVERNING USE OF THE SYSTEM, TO CONFIRM THE EMPLOYMENT ELIGIBILITY OF:

1. ALL PERSONS EMPLOYED BY THE CONTRACTOR DURING THE TERM OF THE CONTRACT TO PERFORM EMPLOYMENT DUTIES WITHIN FLORIDA; AND
2. ALL PERSONS, INCLUDING SUBCONTRACTORS, ASSIGNED BY THE CONTRACTOR TO PERFORM WORK PURSUANT TO THE CONTRACT WITH THE LOCAL AGENCY.

COMPANY/FIRM: _____

AUTHORIZED

SIGNATURE: _____

WRITTEN NAME: _____

TITLE: _____

DATE: _____

PUBLIC ENTITY CRIMES FORM

Any person submitting a quote, bid, or proposal in response to this invitation or Agreement, must execute the enclosed form sworn statement under Section 287.133 (3)(a) FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES, including proper check(s), in the space(s) provided, and enclose it with his quote, bid, or proposal. If you are submitting a quote, bid or proposal on behalf of dealers or suppliers who will ship commodities and receive payment from the resulting Agreement, it is your responsibility to see that copy(ies) of the form are executed by them and are included with your quote, bid, or proposal. Corrections to the form will not be allowed after the quote, bid, or proposal opening time and date. Failure to complete this form in every detail and submit it with your quote, bid, or proposal may result in immediate disqualification of your bid or proposal.

The 1989 Florida Legislature passed Senate Bill 458 creating Section 287.132 – 133, Florida Statutes, effective July 1, 1989. Section 287.132(3) (d), Florida Statutes requires the Florida Department of General Services to maintain and make available to other political entities a “convicted vendor” list consisting of persons and affiliates who are disqualified from public and purchasing process because they have been found guilty of a public entity crime. A public entity crime is described in Section 287.133, Florida Statutes, as a violation of any State or Federal law by a person with respect to and directly related to the transaction of business with any public entity in Florida or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or Agreement for goods or services to be provided to any public entity or with an agency or political subdivision and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

By law no public entity shall accept any bid from, award any Agreement to, or transact any business in excess of the threshold amount provided in Section 287-017, Florida Statutes, for category two (currently \$35,000) with any person or affiliate on the convicted vendor list for a period of thirty-six (36) months from the date that person or affiliate was placed on the convicted vendor list unless that person or affiliate has been removed from the list pursuant to Section 287.133 (3)(f), Florida Statutes.

Therefore, effective October 1, 1990, prior to entering into an Agreement (formal Agreement or purchase order) in excess of the threshold amount of \$35,000 to provide goods or services to the FWCD, a person shall file a sworn statement with the Contract/Agreement officer or Purchasing Director, as applicable. The attached statement or affidavit will be the form to be utilized and must be properly signed in the presence of a notary public or other officer authorized to administer oaths and properly executed.

THE INCLUSION OF THE SWORN STATEMENT OR AFFIDAVIT SHALL BE SUBMITTED CONCURRENTLY WITH YOUR QUOTE OR BID DOCUMENTS. NON-INCLUSION OF THIS DOCUMENT MAY NECESSITATE REJECTION OF YOUR QUOTE OR BID.

**SWORN STATEMENT UNDER SECTION 287.133(3) (a)
FLORIDA STATUTES ON PUBLIC ENTITY CRIMES**

**THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR
OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.**

1. This sworn statement is submitted with Bid, Proposal or Agreement No. _____ for the FWCD.
2. This sworn statement is submitted by _____
(name of entity submitting sworn statement) whose business address is _____ and (if applicable) its Federal Employer Identification (FEIN) is _____ (if the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____).
3. My name is _____ (please print name of individual signing) and my relationship to the entity above is _____.
4. I understand that a "public entity crime" as defined in Paragraph 287.133 (1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including but not limited to, any bid or Agreement for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
 - (1) A predecessor or successor of a person convicted of a public entity crime; or
 - (2) An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executive, partners, shareholders, employees, members, and agents who are active in the management of the affiliate. The ownership by one person of share constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding thirty-six (36) months shall be considered an affiliate.
7. I understand that a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any person or entity organized under the laws of any state or of the United States with the

legal power to enter into a binding Agreement and which bids or applies to bid on Agreements for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an entity.

8. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies).

_____ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, share holders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, share holders, employees, members or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, AND (Please indicate which additional statement applies).

_____ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order).

_____ The person or affiliate was placed on the convicted vendor list. There has been subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Department of General Services.)

Signature

Date

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of _____, 20__ by _____, _____ (title) on behalf of _____ (name of partnership), a partnership. He/she is personally known to me or has produced _____ as identification and did () did not () take an oath.

Notary Public
My Commission Expires
My Commission Number:

RESOLUTION NO. 2024/2025-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025/2026 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (“Board”) of the Fellsmere Water Control District (“District”) is required by Chapter 298, *Florida Statutes*, to approve a Proposed Budget for each fiscal year; and,

WHEREAS, the Proposed Budget including the Assessments for Fiscal Year 2025/2026 has been prepared and considered by the Board.

WHEREAS, a Public Hearing was conducted on May 22, 2025 at 5:30pm at 22 South Orange Street, Fellsmere, Florida 32948, for the purpose of receiving public comments on the Proposed Fiscal Year 2025/2026 Budget and Assessments.

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

Section 1. The Proposed Budget including the Assessments for Fiscal Year 2025/2026 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 ____ day of _____, 2025.

ATTEST:

**FELLSMERE WATER
CONTROL DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
President/Vice-President

REVENUES	FISCAL YEAR 2024/2025 AMENDED BUDGET	FISCAL YEAR 2025/2026 DRAFT BUDGET	NOTES
Tax Revenue	713,055	838,008	Includes State Park
5015 Revenue Other	12,500	14,000	Permits, Interest, & miscellaneous revenue
Direct Bill	56,139	65,460	Reduce to reflect reduce maintenance in Direct Bill area
2001 Tax Collector Fee (add. Assessment)	14,261	16,760	Two Percent Of Total Assessment Roll
2002 Discounts Early Pay (add. Assessment)	28,522	33,520	Four Percent Of Total Assessment Roll
TOTAL REVENUES	783,493	967,748	
ADMINISTRATIVE EXPENDITURES (all Units)			
6000 Reserves	-	-	\$500,000 estimated 24/25 Year-end balance
5002 Website Management	2,200	1,380	Firewall/UJS (website - 27/28 next payment)
5003 Miscellaneous	2,500	1,000	
5013 Legal and Professional	16,000	30,000	Increased trend, land easements, State Park, etc.
5014 Insurance - Admin	18,000	17,500	
5015 Engineering	20,000	24,000	WCP & Nonresimbursables
5016 Audit Fees	12,200	12,400	Per Contract
5017 Management Fees	2,000	-	Transition complete
5018 Bank Service Charge	250	720	Money Market Fee
5019 Conversion Consultant	-	-	
5037 Transportation	2,500	3,600	Adjust to actual averages
5053 Property Appraiser Fees	1,800	1,800	
5054 Assessment Roll	500	-	Prior SDS charge
5074 Property Taxes	950	965	Solid Waste Fee/ Property Taxes
5076 Licenses/Permits	675	175	FDEP
5077 Memberships	2,000	2,000	FASD fee
5078 Legal Advertising	1,500	1,200	LO, Annual Mtg., Other mtgs.
5079 Postage	750	2,400	Adjust to actual averages + Annula LO letter
5082 Maintenance Buildings & Grounds	4,800	5,700	LA, Pest, Security, A/C + Deferred maint. at Office/Shop
5083 Utilities	4,200	3,400	Adjust to actual averages
5086 Telephone	4,200	2,300	Adjust to actual averages
5090 Office Supplies	2,000	1,000	
5091 Payroll Processing Fee	1,400	624	Reduce for actual contract
5111 Labor	100,000	104,000	
5121 Payroll Taxes	7,500	7,977	
5122 State Retirement	37,520	39,021	
5123 Workers Comp	2,000	2,100	
5124 Group Med/Life Insurance	38,600	28,632	Employee and Spouse w/ higher copay
TOTAL ADMINISTRATIVE EXPENDITURES	286,045	293,894	

	FISCAL YEAR 2024/2025 BUDGET	FISCAL YEAR 2025/2026 DRAFT BUDGET	NOTES
MAINTENANCE EXPENDITURES			
Contract Services			
4002 Canal Aerial Spraying	0	60,000	One spray per year + South Unit
4003 Contract/Mechanical	70,150	93,000	Machine Lease - Expires 1/31/2027
4004 Sublateral Spraying	0	180,000	Two sprays per year + South Unit
4005 Water Testing	2,200	2,500	
4006 Sublateral Mowing	35,000	100,000	3 passes per mow - 2 mowing cycles
4007 Canal Mowing	0	40,000	4 passes per mow (Park, U and Main) - 2 mowing cycles
4040 Sublateral Tree Maintenance	35,000	35,000	Tree removal
4041 Canal Tree Maintenance	0	25,000	Maintenance path bush-hog
Contract Services Subtotal	128,350	535,500	
Ditch Maintenance - Unit East (less Direct)			
4131 Equipment R & M	2,000	5,000	Adjust to actual averages
4132 Supplies/Services	2,500	2,500	
4133 Gas & Oil - Maint.	4,500	4,700	2 fuel drops at \$2350 per drop
4136 Insurance - Maint.	0	560	Fuel Tank Insurance
4137 Transportation - Maint.	3,700	1,800	Operator Rembursement
Ditch Maintenance Subtotal	12,700	14,560	
Maintenance Personnel - Unit East (less Direct)			
4111 Labor/Equipment Operations	58,560	47,840	Hire at \$23/hour
4121 Payroll Taxes - Maint.	5,000	4,085	
4122 State Retirement - Maint.	20,000	7,956	
4123 Workers Comp - Maint.	2,000	1,634	
4124 Group Med/Life Insurance - Maint.	19,800	12,000	Assumes new employee at 42 years of age or younger
Ditch Maintenance-Personnel Subtotal	105,360	73,514	
Canal Maintenance-Special Projects			
4040 Main Canal Project - Prince Land	75,603	0	
4040 Park Lateral Project - Clear Zone	197,231	0	
4040 Lateral U Project - Blue Goose	72,239	0	
Canal Maintenance-Special Projects Subtotal	345,073	0	
TOTAL MAINTENANCE EXPENDITURES	591,483	623,574	
2001 Tax Collector Fee	14,261	16,760	Two Percent Of Total Assessment Roll
2002 Discounts For Early Payments	28,522	33,520	Four Percent Of Total Assessment Roll
TOTAL EXPENDITURES	877,528	967,748	
EXCESS/ (SHORTFALL)	-94,035	0	

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REVENUES	FISCAL YEAR 2024/2025 AMENDED BUDGET	FISCAL YEAR 2025/2026 DRAFT BUDGET	NOTES
Tax Revenue	713,055	885,404	Includes State Park
5015 Revenue Other	12,500	14,000	Permits, Interest, & miscellaneous revenue
Direct Bill	56,139	68,063	
2001 Tax Collector Fee (add. Assessment)	14,261	17,708	Two Percent Of Total Assessment Roll
2002 Discounts Early Pay (add. Assessment)	28,522	35,416	Four Percent Of Total Assessment Roll
TOTAL REVENUES	783,493	1,020,592	
ADMINISTRATIVE EXPENDITURES (all Units)			
6000 Reserves	-	-	\$500,000 estimated 24/25 Year-end balance
5002 Website Management	2,200	1,380	Firewall/UTS (website - 27/28 next payment)
5003 Miscellaneous	2,500	1,000	Adjust to actual averages
5013 Legal and Professional	16,000	30,000	Increased trend, land easements, State Park, etc.
5014 Insurance - Admin	18,000	17,500	
5015 Engineering	20,000	24,000	WCP & Nonresimbursables
5016 Audit Fees	12,200	12,400	Per Contract
5017 Management Fees	2,000	-	Transition complete
5018 Bank Service Charge	250	720	Money Market Fee
5019 Conversion Consultant	-	50,000	Analysis of District Organization
5037 Transportation	2,500	3,600	Adjust to actual averages
5053 Property Appraiser Fees	1,800	1,800	
5054 Assessment Roll	500	-	Prior SDS charge
5074 Property Taxes	950	965	Solid Waste Fee/ Property Taxes
5076 Licenses/Permits	675	175	FDEP
5077 Memberships	2,000	2,000	FASD fee
5078 Legal Advertising	1,500	1,200	LO, Annual Mtg., Other mtgs.
5079 Postage	750	2,400	Adjust to actual averages + Annula LO letter
5082 Maintenance Buildings & Grounds	4,800	5,700	LA, Pest, Security, A/C + Deferred maint. at Office/Shop
5083 Utilities	4,200	3,400	Adjust to actual averages
5086 Telephone	4,200	2,300	Adjust to actual averages
5090 Office Supplies	2,000	1,000	
5091 Payroll Processing Fee	1,400	624	Reduce for actual contract
5111 Labor	100,000	104,000	
5121 Payroll Taxes	7,500	7,977	
5122 State Retirement	37,520	39,021	
5123 Workers Comp	2,000	2,100	
5124 Group Med/Life Insurance	38,600	28,632	Employee and Spouse
TOTAL ADMINISTRATIVE EXPENDITURES	286,045	343,894	

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	FISCAL YEAR 2024/2025 BUDGET	FISCAL YEAR 2025/2026 DRAFT BUDGET	NOTES
MAINTENANCE EXPENDITURES			
Contract Services			
4002 Canal Aerial Spraying	0	60,000	One spray per year + South Unit
4003 Contract/Mechanical	70,150	93,000	Machine Lease - Expires 1/31/2027
4004 Sultural Spraying	0	180,000	Two sprays per year + South Unit
4005 Water Testing	2,200	2,500	
4006 Sublateral Mowing	35,000	100,000	3 passes per mow - 2 mowing cycles
4007 Canal Mowing	0	40,000	4 passes per mow (Park, U and Main) - 2 mowing cycles
4040 Sublateral Tree Maintenance	35,000	35,000	Tree removal
4041 Canal Tree Maintenance	0	25,000	Maintenance path bush-hog
Contract Services Subtotal	128,350	535,500	
Ditch Maintenance - Unit East (less Direct)			
4131 Equipment R & M	2,000	5,000	Adjust to actual averages
4132 Supplies/Services	2,500	2,500	
4133 Gas & Oil - Maint.	4,500	4,700	2 fuel drops at \$2350 per drop
4136 Insurance - Maint.	0	560	Fuel Tank Insurance
4137 Transportation - Maint.	3,700	1,800	Operator Rembursement
Ditch Maintenance Subtotal	12,700	14,560	
Maintenance Personnel - Unit East (less Direct)			
4111 Labor/Equipment Operations	58,560	47,840	Hire at \$23/hour
4121 Payroll Taxes - Maint.	5,000	4,085	
4122 State Retirement - Maint.	20,000	7,956	
4123 Workers Comp - Maint.	2,000	1,634	
4124 Group Med/Life Insurance - Maint.	19,800	12,000	Assumes new employee at 42 years of age + no family
Ditch Maintenance-Personnel Subtotal	105,360	73,514	
Canal Maintenance-Special Projects			
4040 Main Canal Project - Prince Land	75,603	0	
4040 Park Lateral Project - Clear Zone	197,231	0	
4040 Lateral U Project - Blue Goose	72,239	0	
Canal Maintenance-Special Projects Subtotal	345,073	0	
TOTAL MAINTENANCE EXPENDITURES	591,483	623,574	
2001 Tax Collector Fee	14,261	17,708	Two Percent Of Total Assessment Roll
2002 Discounts For Early Payments	28,522	35,416	Four Percent Of Total Assessment Roll
TOTAL EXPENDITURES	877,528	1,020,592	
EXCESS/ (SHORTFALL)	-94,035	0	

RESOLUTION 2024/2025-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT LEVYING NON-AD VALOREM ASSESSMENTS FOR THE FELLSMERE WATER CONTROL DISTRICT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.

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, being situated entirely within Indian River County, Florida; and

WHEREAS, within the District certain costs of administration, operation, repairs and maintenance are being incurred; and

WHEREAS, the Board of Supervisors ("Board") finds that the total General Fund Operations Assessments for the District during Fiscal Year 2025/2026 will amount to \$1,006,592 and

WHEREAS, the Board finds that the costs of administration, operation, repairs and maintenance provide special and peculiar benefit to parcels within the District; and

WHEREAS, the Board finds that the assessments on the affected parcels of property to pay for the special and peculiar benefits is fairly and reasonably apportioned, in proportion to the benefits received;

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

SECTION 1. There is hereby levied for the fiscal year of 2025-2026, a Non-Ad Valorem Assessment of the rate of \$11.94 per acre against all land in the Fellsmere Water Control District located westerly of Lateral U and County Road 512 and a Non Ad Valorem Assessment of the rate of \$45.05 per acre on all lands located easterly of Lateral U in order to maintain and preserve the ditches, drains and drainage works of this District and to repair and restore the same whenever needed, as well as, for the purpose of defraying the current expenses of this District. The said Non-Ad Valorem shall be equal and uniform in amount upon each acre of land assessed separately westerly of Lateral U/ County Road 512 and separately east of Lateral U/County Road 512 and the minimum Non-Ad Valorem Assessment shall be not less than a one-acre rate established. The minimum Non-Ad Valorem assessment shall apply to any one parcel separately assessed.

SECTION 2. The collection and enforcement of the aforesaid assessments on parcels shall be by the Tax Collector serving as agent of the State of Florida in Indian River County (Tax Collector) and shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax collection and enforcement procedures which attend the use of the official annual tax notice under Section 290.021 Florida Statutes.

SECTION 3. The said assessment levies on assessable lands within the District to be levied upon, are hereby certified to the Indian River County Property Appraiser, to be extended on the Indian River County Tax Roll and shall be collected by the Tax Collector in the same manner and time as Indian River County taxes. The proceeds therefrom shall be paid to the District.

SECTION 4. Be it further resolved, a copy of this Resolution shall be transmitted to the proper officials so that its purpose and effect may be carried out in accordance with the law.

PASSED AND ADOPTED this _____ day of _____, 2025.

ATTEST:

FELLSMERE WATER CONTROL DISTRICT

Secretary/Assistant Secretary

President/Vice-President

EXHIBIT "A"

MAINTENANCE ASSESSMENT ROLL

RESOLUTION 2024/2025-14

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
FELLSMERE WATER CONTROL DISTRICT LEVYING NON-AD
VALOREM ASSESSMENTS FOR THE FELLSMERE WATER
CONTROL DISTRICT FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.**

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, being situated entirely within Indian River County, Florida; and

WHEREAS, within the District certain costs of administration, operation, repairs and maintenance are being incurred; and

WHEREAS, the Board of Supervisors (“Board”) finds that the total General Fund Operations Assessments for the District during Fiscal Year 2025/2026 will amount to \$953,748 and

WHEREAS, the Board finds that the costs of administration, operation, repairs and maintenance provide special and peculiar benefit to parcels within the District; and

WHEREAS, the Board finds that the assessments on the affected parcels of property to pay for the special and peculiar benefits is fairly and reasonably apportioned, in proportion to the benefits received;

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

SECTION 1. There is hereby levied for the fiscal year of 2025-2026, a Non-Ad Valorem Assessment of the rate of \$10.22 per acre against all land in the Fellsmere Water Control District located westerly of Lateral U and County Road 512 and a Non Ad Valorem Assessment of the rate of \$43.33 per acre on all lands located easterly of Lateral U in order to maintain and preserve the ditches, drains and drainage works of this District and to repair and restore the same whenever needed, as well as, for the purpose of defraying the current expenses of this District. The said Non-Ad Valorem shall be equal and uniform in amount upon each acre of land assessed separately westerly of Lateral U/ County Road 512 and separately east of Lateral U/County Road 512 and the minimum Non-Ad Valorem Assessment shall be not less than a one-acre rate established. The minimum Non-Ad Valorem assessment shall apply to any one parcel separately assessed.

SECTION 2. The collection and enforcement of the aforesaid assessments on parcels shall be by the Tax Collector serving as agent of the State of Florida in Indian River County (Tax Collector) and shall be at the same time and in like manner as ad valorem taxes and subject to all ad valorem tax collection and enforcement procedures which attend the use of the official annual tax notice under Section 290.021 Florida Statutes.

SECTION 3. The said assessment levies on assessable lands within the District to be levied upon, are hereby certified to the Indian River County Property Appraiser, to be extended on the Indian River County Tax Roll and shall be collected by the Tax Collector in the same manner and time as Indian River County taxes. The proceeds therefrom shall be paid to the District.

SECTION 4. Be it further resolved, a copy of this Resolution shall be transmitted to the proper officials so that its purpose and effect may be carried out in accordance with the law.

PASSED AND ADOPTED this _____ day of _____, 2025.

ATTEST:

FELLSMERE WATER CONTROL DISTRICT

Secretary/Assistant Secretary

President/Vice-President