



**FELLSMERE
WATER CONTROL DISTRICT**

INDIAN RIVER COUNTY

**REGULAR BOARD MEETING
JULY 14, 2026
5:30 P.M.**

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

www.fellsmeregcd.org
561.630.4922 Telephone
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AGENDA
FELLSMERE
WATER CONTROL DISTRICT
Fellsmere Community Center
56 N. Broadway Street
Fellsmere, Florida 32948
REGULAR BOARD MEETING
July 14, 2026
5:30 P.M.

- A. Call to Order and Pledge of Allegiance
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Approval of Minutes
 - 1. May 12, 2026 Regular Board Meeting.....Page 2
- F. Consent Agenda
- G. Old Business
- H. New Business
 - 1. Discussion Regarding Comcast Installations
 - 2. Update Regarding the Status of Mowing, Spraying and Mechanical Maintenance
 - 3. Update Regarding Emergency Repairs Completed by 3D at 113th, 107th, 103rd and the East 107th Culvert
- I. Administrative Matters
 - 1. Financial Report.....Page 6
 - 2. Attorney
 - a. Update on Legislative Action to Split the District
 - 3. Engineer
 - 4. Manager
- J. Comments from the Public
- K. Board Member Comments
- L. Adjourn

Publication Date
2026-07-06

Subcategory
Miscellaneous Notices

FELLSMERE WATER CONTROL DISTRICT
REVISED FISCAL YEAR 2025/2026 MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors (Board) of the Fellsmere Water Control District (District) will hold Regular Board Meetings (the Meeting or Meetings) at the Fellsmere Community Center located at 56 North Broadway, Street, Fellsmere, Florida 32948 at 5:30 p.m. on the following dates:

July 14, 2026

September 8, 2026

The purpose of the meetings is to conduct any business which may lawfully & properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for special districts. Copies of the Agendas for any of the meetings may be obtained from the Districts website

www.fellsmerewatercontroldistrict.org or by contacting the District Manager at 772-345-5119 or by email at bsakuma@sdsinc.org and/or toll free at 1-877-737-4922 prior to the date of the particular meeting. The Meetings may be continued to a date, time and place to be specified on the record at the Meeting.

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

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

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

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

FELLSMERE WATER CONTROL DISTRICT

www.fellsmerewatercontroldistrict.org

PUBLISH: INDIAN RIVER PRESS JOURNAL 07/06/26

TCN12448323

**FELLSMERE WATER CONTROL DISTRICT
REGULAR BOARD MEETING MINUTES
MAY 12, 2026**

A. CALL TO ORDER

The Regular Board Meeting of the Fellsmere Water Control District (“District” and/or “FWCD”) of May 12, 2026, was called to order at 5:46 p.m. at the Fellsmere Community Center located at 56 N. Broadway Street, Fellsmere, Florida 32948.

B. PROOF OF PUBLICATION

Proof of publication was presented that showed notice of the Regular Board Meeting had been published in the *Indian River Press Journal* on April 15, 2026, and April 22, 2026 as legally required.

C. SEAT NEW BOARD MEMBERS

New Supervisor, Karen Ledford, was seated.

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

Mr. Sakuma administered the Oath of Office to Karen Ledford.

E. ESTABLISH QUORUM

Mr. Sakuma stated that the attendance of Supervisors Greg Nelson, Tom Dooley, and Karen Ledford constituted a quorum, and it was in order for the meeting to proceed.

Also in attendance were: District Manager Frank Sakuma and Stephanie Brown of Special District Services, Inc.; Seth Behn, Esquire of Lewis Longman and Walker; and John Boyer, P.E. of Bowman Consulting Group LTD.

F. ELECTION OF OFFICERS

A **motion** was made by Ms. Ledford, seconded by Mr. Dooley approving the slate of Officers, as presented below. The **motion** passed **3-0**.

The slate of Officers is listed below:

President: Greg Nelson
Vice President: Karen Ledford
Secretary/Treasurer: Frank Sakuma
Assistant Secretary: Tim Dooley

G. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

H. APPROVAL OF MINUTES

1. March 10, 2026, Regular Board Meeting

Mr. Dooley made a **motion**, seconded by Ms. Ledford, approving the minutes of the March 10, 2026, Regular Board Meeting, as presented. The **motion** passed **3-0**.

I. CONSENT AGENDA

There were no Consent items to come before the Board.

J. OLD BUSINESS

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

K. NEW BUSINESS

1. Consider Approval of Interlocal Agreement between the District and Indian River County Board of County Commissioners

District Counsel Seth Behn presented the Interlocal Agreement and explained the changes/redline items. Mr. Behn answered questions from the Board. He advised there would be minor formatting changes to the signature page, as required by the County.

After Board discussion, a **motion** was made by Ms. Ledford, seconded by Mr. Dooley approving the Interlocal Agreement between the District and Indian River County Board of County Commissioners, in substantial final form. The **motion** passed **3-0**.

2. Discussion of Maintenance Work until 10/1/26

Superintendent of Plant Operations, Mr. Clark, notified the Board that the maintenance work that has been performed was significantly under the threshold of contracted hours.

3. Consider Resolution No. 2026-01 – Adopting Fiscal Year 2026/2027 Proposed Budget

Mr. Sakuma presented Resolution 2026-01, entitled:

RESOLUTION NO. 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE FELLSMERE WATER CONTROL DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026/2027 AND PROVIDING AN EFFECTIVE DATE.

Ms. Ledford recommended keeping the assessment rate at 39.38 per acre. After Board discussion, a **motion** was made by Ms. Ledford, seconded by Mr. Dooley adopting Resolution 2026-01 Fiscal Year 2026/2027 Proposed Budget, as presented, at 39.38 per acre, and setting the public hearing for September 8, 2026. The **motion** passed **3-0**.

L. ADMINISTRATIVE MATTERS

1. Financial Report

Mr. Sakuma advised the financials were included in the Board package, and he was available to answer any questions.

2. Attorney

a. Update on Legislative Action to Split the District

Mr. Behn notified the Board that two bills (HB 4093 & HB 4095) had passed in the Senate and the House and were now at the Governor's Office for execution.

Mr. Behn advised about the bill raising sovereign immunity limits and stated that it had not yet been signed by the Governor.

He also reminded the Board to file their 2025 Form 1 – Statement of Financial Interests by July 1, 2026.

3. Engineer

Mr. Boyer had no further information for the Board.

4. Manager

Mr. Sakuma asked the Board for guidance regarding the Regular Board Meeting schedule. There was a consensus of the Board to notice for the July 14th and September 8th meetings.

M. COMMENTS FROM THE PUBLIC

Steve Parentela advised that he would still assist but not provide direction to FWCD contractors or staff. Supervisor Ledford confirmed she would assist with providing direction to vendors and staff. Commissioner Susan Adams discussed “who” to contact for FWCD operations and was advised it would be Supervisor Ledford or FWCD contractor, Alan Clarke.

N. BOARD MEMBERS COMMENTS

Supervisor Dooley suggested that ditch bank mowing of the two main canals be a part of the maintenance work plan over the course of the next 5 months. There was a consensus of the Board to resume mowing by contracted services. It was noted that Beimly was already under contract and available to perform the work.

There was also a suggestion to issue an RFP for spraying. An Indian River County representative stated that the District could piggyback on a current County contract. She also advised the Board that that Indian River County had certified tortoise/gofer relocation vendors, and the tortoise issue was being looked into.

O. ADJOURNMENT

There being no further business to come before the Board, Ms. Ledford made a **motion** to adjourn, seconded by Mr. Nelson. The meeting was adjourned at 6:28 p.m. and there were no objections.

Secretary/Assistant Secretary

President/Vice-President

Fellsmere
Water Control District

**Financial Report For
June 2026**

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
JUNE 2026**

	Annual Budget 10/1/25 - 9/30/26	Actual Jun-26	Year To Date Actual 10/1/25 - 6/30/26
REVENUES			
Tax Revenue	760,677	31,323	777,378
Other Revenue-Fellsmere Joint Venture LLC	0	0	66,119
Other Revenue	64,000	2,485	66,524
Interest Income	12,000	0	15,658
Revenue-Permit Fee Income	0	3,500	9,618
Direct Bill	59,232	0	59,232
SJRWMD Penalty Payment	10,300	0	0
Reserves for Operations	100,000	0	0
Total Revenues	\$ 1,006,209	\$ 37,308	\$ 994,529
ADMINISTRATIVE EXPENDITURES			
Contingency	0	0	0
Website Management	1,380	250	2,122
Miscellaneous	1,000	219	979
Legal and Professional	30,000	5,556	61,674
Insurance - Admin	17,500	0	20,245
Engineering	14,000	0	38,476
Audit Fees	12,400	0	12,400
Management Fees	0	3,500	20,635
Bank Service Charge	720	0	549
District Reorganization	50,000	0	0
Transportation	3,600	0	1,920
Property Appraiser Fees	1,800	0	1,800
Assessment Roll	0	0	0
Property Taxes	965	0	1,156
Licenses/Permits	175	0	0
Memberships	2,000	0	2,000
Legal Advertising	1,200	0	1,142
Postage	2,400	0	0
Maintenance Building & Grounds	5,700	-42	1,830
Utilities	3,400	0	3,297
Telephone	2,300	0	418
Office Supplies	2,000	291	1,491
Payroll Processing Fee	624	0	779
Labor	104,000	0	0
Payroll Taxes	7,977	0	0
State Retirement	39,021	0	3,989
Workers Comp	2,100	0	0
Group Med/Life Insurance	28,632	0	8,077
Lawn Maintenance	0	0	800
Conversion Consultant	0	0	6,307
Officer Salary	0	0	11,999
Total Administrative Expenditures	\$ 334,894	\$ 9,774	\$ 204,085
TOTAL MAINTENANCE EXPENDITURES (Details On Page 2)	\$ 628,360	\$ 14,448	\$ 218,101
Total Expenditures	\$ 963,254	\$ 24,222	\$ 422,186
EXCESS/ (SHORTFALL)	\$ 42,955	\$ 13,086	\$ 572,343
Debt Payments	0	0	0
Balance	\$ 42,955	\$ 13,086	\$ 572,343
Tax Collector Fee	(14,319)	0	0
Discounts For Early Payments	(28,637)	0	(29,430)
NET EXCESS/ (SHORTFALL)	\$ (0)	\$ 13,086	\$ 542,913
Bank Balance As Of 6/30/26	\$ 1,058,065.34		
Accounts Payable As Of 6/30/26	\$ 17,823.67		
Accounts Receivable As Of 6/30/26	\$ -		
Designated for Contingency As Of 6/30/26	\$ 300,000.00		
Available Funds As Of 6/30/26	\$ 740,241.67		

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
JUNE 2026**

	Annual Budget	Actual	Year To Date Actual
MAINTENANCE EXPENDITURES	10/1/25 - 9/30/26	Jun-26	10/1/25- 6/30/26
<u>Contract Services</u>			
Canal Aerial Spraying	40,000	0	0
Contract/Mechanical Lease	93,000	0	108,055
Sublateral Spraying	95,000	0	0
Water Testing	2,500	0	1,595
Sublateral Mowing	102,000	0	0
Canal Mowing	40,000	0	0
Sublateral Tree Maintenance	35,000	0	0
Canal Tree Maintenance	25,000	0	0
Contract Sublateral Maintenance	100,000	1,500	30,425
<u>Contract Services Subtotal</u>	532,500	1,500	140,075
<u>Ditch Maintenance - Unit East (less Direct)</u>			
Equipment R & M	7,000	5,093	9,747
Supplies/Services	2,500	0	1,085
Gas & Oil - Maint.	7,000	0	2,465
Insurance - Maint.	600	0	0
Transportation - Maint.	1,800	0	454
Labor-Equipment Operations	0	7,426	58,876
Payroll Taxes	0	0	918
Group Med, Life Ins.	0	0	0
<u>Ditch Maintenance Subtotal</u>	18,900	12,519	73,545
<u>Maintenance Personnel - Unit East (less Direct)</u>			
Contract Labor	76,960	0	0
Labor/Equipment Operations	0	0	0

**FELLSMERE WATER CONTROL DISTRICT
MONTHLY FINANCIAL REPORT
JUNE 2026**

	Annual Budget	Actual	Year To Date Actual
MAINTENANCE EXPENDITURES	10/1/25 - 9/30/26	Jun-26	10/1/25- 6/30/26
Payroll Taxes - Maint.	0	0	0
State Retirement - Maint.	0	0	0
Workers Comp - Maint.	0	0	0
Group Med/Life Insurance - Maint.	0	0	0
<u>Ditch Maintenance - Personnel Subtotal</u>	76,960	0	0
<u>Canal Maintenance - Special Projects</u>			
Contract Labor	0	0	0
Labor/Equipment Operations	0	0	0
Payroll Taxes - Maint.	0	0	0
<u>Canal Maintenance - Special Projects Subtotal</u>	0	0	0
<u>Chemical Control</u>			
Equipment R & M	0	429	533
Gas & Oil	0	0	3,948
<u>Chemical Control Subtotal</u>	0	429	4,481
Total Maintenance Expenditures	\$ 628,360	\$ 14,448	\$ 218,101

Fellsmere Water Control District
Expenditures
January through June 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Expenditures					
4000 Contract Services					
4003 Contract/Mechanical					
	01/01/2026	11811	Cat Financial	CAT Financial lease	93,190.27
Total 4003 Contract/Mechanical					93,190.27
4005 Water Testing					
	01/29/2026	512199	Pace Analytical Services LLC	refund	-500.80
	03/26/2026		Pace Analytical Services LLC	water testing	547.00
	05/21/2026	2635728181	Pace Analytical Services LLC	water sample 5/11/26	547.00
Total 4005 Water Testing					593.20
4040 - Canal Maintenance					
	05/29/2026	1521	Three D's Tractor Service LLC	mechanical ditch cleaning	9,360.33
	05/29/2026	1522	Three D's Tractor Service LLC	long reach ditch cleaning	4,800.00
	05/30/2026	1525	Three D's Tractor Service LLC	bank restoration	14,765.00
	06/01/2026	1526	Three D's Tractor Service LLC	mechanical ditch cleaning	1,500.00
Total 4040 - Canal Maintenance					30,425.33
Total 4000 Contract Services					124,208.80
4030 Chemical Control					
4031 Equipment R & M					
	04/22/2026	17BC0007198	Ring Power	fluid	103.92
	06/01/2026	17BC0008423	Ring Power	key	7.90
	06/12/2026	17BC0008828	Ring Power	hose, fitting, connector, tubes, & compress	357.54
	06/16/2026	17BC0008927	Ring Power	valve	63.39
Total 4031 Equipment R & M					532.75
4033 Gas & Oil					
	04/06/2026	SI-220433	palmdale oil company llc	Diesel	3,947.91
Total 4033 Gas & Oil					3,947.91
Total 4030 Chemical Control					4,480.66

Fellsmere Water Control District
Expenditures
January through June 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
4100 Ditch Maintenance					
4111 Labor-Equip Oper					
	01/06/2026	ach	Tradesmen International LLC	on site workers	1,184.00
	01/06/2026	ach	Tradesmen International LLC	on site workers	888.00
	01/15/2026		Tradesmen International LLC	on site workers	1,369.00
	01/18/2026	5248436	Tradesmen International LLC	contracted services 1/12/26 - 1/16/26 Remaining balance	55.50
	01/21/2026	ach	Tradesmen International LLC	on site workers	1,443.00
	01/25/2026	5250332	Tradesmen International LLC	contracted services 01/19/26 - 01/23/26	1,480.00
	02/01/2026	5252138	Tradesmen International LLC	contracted services 01/26/26 - 01/30/26	1,184.00
	02/08/2026	5253986	Tradesmen International LLC	contracted services 02/02/26 - 02/06/26	1,443.00
	02/15/2026	5255832	Tradesmen International LLC	contracted services 2/09/26 - 2/15/26	2,793.00
	02/22/2026	5257706	Tradesmen International LLC	contracted services 2/16/26 - 2/22/26	2,774.50
	03/01/2026	5259661	Tradesmen International LLC	contracted services 2/23/26 - 2/27/26	2,793.00
	03/08/2026	5261636	Tradesmen International LLC	contracted services 03/02/26 - 03/05/26	2,589.50
	03/15/2026	5263610	Tradesmen International LLC	contracted services 03/09/26 - 03/15/26	2,478.50
	03/22/2026	5265630	Tradesmen International LLC	contracted services 03/16/26 - 03/20/26	2,534.00
	03/29/2026	5267672	Tradesmen International LLC	contracted services 03/23/26 - 03/27/26	2,756.00
	04/05/2026	5269744	Tradesmen International LLC	contracted services 03/30/26 - 04/03/26	2,663.50
	04/12/2026	5271863	Tradesmen International LLC	contracted services 04/06/26 - 04/12/26	2,349.00
	04/19/2026	5273992	Tradesmen International LLC	contracted services 04/13/26- 04/19/26	2,534.00
	04/26/2026	5276246	Tradesmen International LLC	contracted services 04/20/26 - 04/26/26	2,783.75
	05/03/2026	2225691	Tradesmen International LLC	contracted services 04/27/26 - 05/03/26	2,793.00
	05/10/2026	5280857	Tradesmen International LLC	contracted services 05/04/26 - 05/10/26	2,478.50
	05/17/2026	5283262	Tradesmen International LLC	contracted services 05/11/26 - 05/17/26	2,802.25
	05/24/2026	5285484	Tradesmen International LLC	contracted services 05/18/26 - 05/24/26	2,534.00
	05/31/2026	5287889	Tradesmen International LLC	contracted services 05/25/26 - 05/31/26	2,746.75
	06/07/2026	5290279	Tradesmen International LLC	contracted services 06/01/26 - 06/07/26	2,709.75
	06/14/2026	5292736	Tradesmen International LLC	contracted services 06/08/26 - 06/14/26	2,238.00
	06/21/2026	5295191	Tradesmen International LLC	contracted services 06/15/26 - 06/21/26	2,478.50
Total 4111 Labor-Equip Oper					58,876.00
4121 Payroll Taxes					
	01/06/2026	PR 1/9/26		OASDI/Medicare 1/9/26 (12/20/25 thru 01/02/26)	306.00
	01/20/2026	PR 1/22/26		OASDI/Medicare 1/22/26 (01/03/26 thru 16/26)	306.00
	02/02/2026	PR 2/6/26		OASDI/Medicare 2/6/26 (1/17/26 threu 1/30/26)	306.00
Total 4121 Payroll Taxes					918.00

Fellsmere Water Control District
Expenditures
January through June 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
4131 Equipment R & M					
	02/19/2026	WO 13014348	St Lucie Battery & Tire Company	truck service call and repairs	360.84
	03/13/2026	SVI025916	Kelly Tractor	filter	67.62
	04/24/2026	SVI030196	Kelly Tractor	repairs to CATM320	4,225.88
	06/02/2026	SVI034938	Kelly Tractor	repairs to CATM320	5,092.83
Total 4131 Equipment R & M					<u>9,747.17</u>
4132 Supplies & Services					
	01/01/2026	11817	Mark Mathes (reimbursement)	reimbursement	132.67
	01/07/2026		PNC Bank	PNC crdit card payment	263.21
	02/09/2026		PNC Bank	PNC credit card auto debit	174.41
	03/09/2026		PNC Bank	credit card payment	124.99
	04/07/2026		PNC Bank	credit card payment	120.75
	05/07/2026		PNC Bank	credit card payment	124.99
Total 4132 Supplies & Services					<u>941.02</u>
4137 Transportation					
	02/28/2026	Feb 2026	Cody Thompson	mileage for Jan-Feb 2026 (268 miles @. 0725) - \$66.00 over	128.30
Total 4137 Transportation					<u>128.30</u>
Total 4100 Ditch Maintenance					<u>70,610.49</u>
01-1511 · Bank Service Charges					
	01/30/2026			Service Charge	63.00
	02/27/2026			Service Charge	68.00
	03/27/2026			Service Charge	68.00
	04/30/2026			Service Charge	68.00
	05/31/2026			Service Charge	68.00
Total 01-1511 · Bank Service Charges					<u>335.00</u>
01-1802 · Lawn Maintenance					
	01/31/2026	Jan 2026	Herrera Lawn Care	January lawn service	160.00
	02/28/2026	Feb 2026	Herrera Lawn Care	February lawn service	160.00
	03/31/2026	March 2026	Herrera Lawn Care	March lawn service	160.00
	04/30/2026	04-2026	Herrera Lawn Care	April lawn service	160.00
	05/31/2026	05-2026	Herrera Lawn Care	May lawn service	160.00
Total 01-1802 · Lawn Maintenance					<u>800.00</u>

Fellsmere Water Control District
Expenditures
January through June 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
5000 · General Admin					
01-1311 · Management Fees					
	01/05/2026		Mattice Business Services	bookkeeping service	1,000.00
	02/28/2026	2026-1978	Special District Services	January Management fee	2,135.00
	02/28/2026	2026-1978	Special District Services	February Management fee	3,500.00
	03/31/2026	2026-2096	Special District Services	Management fee - monthly	3,500.00
	04/30/2026	2026-2217	Special District Services	Management fee - monthly	3,500.00
	05/31/2026	2026-2371	Special District Services	Management fee - monthly.	3,500.00
	06/30/2026	2026-2492	Special District Services	Management fee - monthly	3,500.00
Total 01-1311 · Management Fees					<u>20,635.00</u>
01-1480 · Legal Advertisements					
	02/23/2026	ach	Gannett Florida LocaliQ	legal ads	125.48
	04/30/2026	0007689930	USA TODAY Media	Notice of Annual LO Mtg & Reg Board Mtg	291.60
	05/21/2026		Gannett Florida LocaliQ	legal ads	291.60
Total 01-1480 · Legal Advertisements					<u>708.68</u>
5002 · Website management					
	02/28/2026	2026-1978	Special District Services	prorated website fee January	152.50
	02/28/2026	2026-1978	Special District Services	Website fee February	250.00
	03/09/2026		Go Daddy	Website fee	114.35
	03/31/2026	2026-2096	Special District Services	Website fee monthly	250.00
	04/30/2026	2026-2217	Special District Services	Website fee monthly	250.00
	05/14/2026		Go Daddy	Website fee	132.49
	05/26/2026		Go Daddy	Website fee	132.49
	05/31/2026	2026-2371	Special District Services	Website fee monthly	250.00
	06/30/2026	2026-2492	Special District Services	Website fee	250.00
Total 5002 · Website management					<u>1,781.83</u>

Fellsmere Water Control District
Expenditures
January through June 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
5003 · Miscellaneous					
	01/01/2026	11809	Mark Mathes (reimbursement)	copies	49.00
	01/02/2026		Unified Technology Solutions Inc.	computer service	15.00
	02/02/2026		Unified Technology Solutions Inc.	computer service	15.00
	02/06/2026	Inv-6607	Unified Technology Solutions Inc.	security suite workstation	15.00
	02/28/2026	2026-1978	Special District Services	travel	51.48
	03/05/2026		Unified Technology Solutions Inc.	computer service	15.00
	03/06/2026	Inv-6826	Unified Technology Solutions Inc.	security suite workstation	15.00
	03/17/2026	FRS 02-2026		FRS late fee Jan 2026	28.99
	03/31/2026	3-31-2026	Timothy Alan Clarke	cell phone reimbursement	45.00
	04/02/2026		Unified Technology Solutions Inc.	computer service	15.00
	04/30/2026	2026-2217	Special District Services	Travel Frank Sakuma - March 2026	51.48
	04/30/2026	2026-2217	Special District Services	Travel Stephanie Brown - March 2026	55.10
	04/30/2026	04-2026	Timothy Alan Clarke	cell phone reimbursement & washer fluid	51.94
	05/04/2026		Unified Technology Solutions Inc.	computer service	15.00
	05/21/2026	885471	Department of Environmental Protection	storage tank registration	25.00
	05/26/2026		FI Div of Retirement	Late filing fee for February 261422061305	14.49
	05/31/2026	2026-2371	Special District Services	Travel - Frank Sakuma - April 2026	58.73
	05/31/2026	May-26	Timothy Alan Clarke	cell phone reimbursement, copy keys, fencing pliers	87.61
	06/02/2026	LBL20486173	Levelblue, LLC	Managed PB SASE Service	100.00
	06/30/2026	2026-2492	Special District Services	Travel - May 2026	108.03
Total 5003 · Miscellaneous					831.85
5007 · State Retirement					
	01/06/2026	PR 1/9/26		FRS expense ER 1/9/26 (12/20/25 thru 01/02/26)	1,329.60
	01/20/2026	PR 1/22/26		FRS expense ER 1/22/26 (01/03/26 thru 16/26)	1,329.60
	02/02/2026	PR 2/6/26		FRS expense ER 2/6/26 (1/17/26 threu 1/30/26)	1,329.60
Total 5007 · State Retirement					3,988.80
5009 · Group Med, Life Ins.					
	01/02/2026	ach	Blue Cross Blue Shield	January premium	1,884.96
	01/05/2026		Sun Life Canada	life insurance	118.60
	01/08/2026		Health Equity	Health Equity payment	2.70
Total 5009 · Group Med, Life Ins.					2,006.26

Fellsmere Water Control District
Expenditures
January through June 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
5013 · Legal & Professional					
	01/31/2026	SCB-167416	Lewis, Longman & Walker	General Counsel January 2026	3,367.00
	01/31/2026	MCL-167142	Lewis, Longman & Walker	Legislative Representation Dec 25 and Jan 26	5,696.01
	02/28/2026	MCL-167666	Lewis, Longman & Walker	Legislative representation February 2026	5,555.55
	03/31/2026	MCL-168116	Lewis, Longman & Walker	Legislative representation March 2026	5,555.55
	03/31/2026	SCB-168024	Lewis, Longman & Walker	General Counsel March 2026	1,820.00
	04/30/2026	SCB-168419	Lewis, Longman & Walker	General Counsel April 2026	455.00
	04/30/2026	MCL-168462	Lewis, Longman & Walker	Legislative Representation April 2026	5,555.55
	05/31/2026	SCB-168866	Lewis, Longman & Walker	General Counsel thru May 2026	4,004.00
	06/15/2026	MCL-169163	Lewis, Longman & Walker	Legislative Representation	5,555.55
Total 5013 · Legal & Professional					<u>37,564.21</u>
5014 · Insurance					
	01/22/2026	31329	Egis Insurance Advisors	WC audit for 10/01/24 - 10/01/25	1,222.00
	05/12/2026	4060	Egis Insurance Advisors	refund of workers comp insurance	-2,470.00
Total 5014 · Insurance					<u>-1,248.00</u>
5015 · Engineering					
	01/31/2026	103104	CULPEPPER & TERPENING, INC	Standard details for maintenance Program thru 1/31/26	1,500.00
	01/31/2026	103105	CULPEPPER & TERPENING, INC	Comcast application review thru 1/31/26	12,110.00
	02/28/2026	546823	Bowman Consulting Group, Ltd	engineering thru 2/28/26	1,250.00
	03/31/2026	555070	Bowman Consulting Group, Ltd	engineering thru 3/31/26	1,625.00
	04/30/2026	557306	Bowman Consulting Group, Ltd	engineering thru 4/30/26	2,250.00
	05/31/2026	562622	Bowman Consulting Group, Ltd	engineering thru 5/31/26	3,000.00
Total 5015 · Engineering					<u>21,735.00</u>
5016 · audit services					
	02/02/2026	28581	Grau and Associates	audit FYE 09/30/2025	5,500.00
	05/04/2026	29308	Grau and Associates	audit FYE 09/30/2025 (3rd and final payment)	5,400.00
Total 5016 · audit services					<u>10,900.00</u>
5019 · Conversion Consultant					
	01/01/2026	11810	Lewis, Longman & Walker	Legislative Rep	6,306.60
Total 5019 · Conversion Consultant					<u>6,306.60</u>

Fellsmere Water Control District
Expenditures
January through June 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
5037 · Transportation					
	01/01/2026	11809	Mark Mathes (reimbursement)	mileage	568.40
	01/01/2026	11817	Mark Mathes (reimbursement)	mileage	139.30
	02/28/2026	Feb 2026	Timothy Alan Clarke	mileage February 2026 (197.40 @ .725) \$143.12	143.12
	03/31/2026	3-31-2026	Timothy Alan Clarke	mileage March 2026 (378.3 @ .725) \$274.27	274.27
	04/30/2026	04-2026	Timothy Alan Clarke	mileage May 2026 (848.05 @ .725) \$614.84	614.84
	05/31/2026	May-26	Timothy Alan Clarke	mileage May 2026 (248.3 @ .725) \$180.02	180.02
Total 5037 · Transportation					<u>1,919.95</u>
5079 · Postage					
	06/30/2026	2026-2492	Special District Services	FedEx Charges - May 2026	11.28
Total 5079 · Postage					<u>11.28</u>
5082 · Maint Bldg & Grounds					
	01/01/2026	11808		outstanding check	160.00
	01/21/2026	ach	Stark Exterminators	pest control	41.00
	03/20/2026	66146497	Stark Exterminators	pest control	42.00
	03/24/2026		Stark Exterminators	pest control	42.00
	03/26/2026	Stark void		Void of BILL payment to Stark Exterminators	-42.00
	05/14/2026	67073465	Stark Exterminators	pest control	42.00
	05/18/2026		Stark Exterminators	pest control	42.00
	06/11/2026	Stark void		Void of May Stark Ext payment due to ACH	-42.00
Total 5082 · Maint Bldg & Grounds					<u>285.00</u>

Fellsmere Water Control District
Expenditures
January through June 2026

	Date	Num	Name	Memo	Amount
5083 · Utilities					
	01/02/2026	ach	AT & T	internet/phone	116.31
	01/05/2026	ach	AT & T	internet/phone	78.24
	01/13/2026		AT & T	internet/phone	102.00
	01/15/2026	ach	AT & T	internet/phones	100.00
	01/16/2026		City of Fellsmere	City of Fellsmere water	32.78
	01/21/2026	ach	FPL	electric	147.61
	02/03/2026		AT & T	AT&T	116.01
	02/05/2026		AT & T	internet/phones	78.21
	02/17/2026	ach	AT & T	internet/phones	107.00
	02/17/2026	ach	AT & T	internet/phones	100.00
	02/18/2026	ach	FPL	electric	232.67
	02/19/2026	ach	City of Fellsmere	water	32.78
	03/04/2026		AT & T	internet/phones	78.14
	03/05/2026		AT & T	internet/phones	116.01
	03/16/2026		AT & T	internet/phones	107.00
	03/17/2026		FPL	electric	118.88
	03/17/2026		City of Fellsmere	water	34.32
	03/17/2026		City of Fellsmere	water	32.78
	03/17/2026		City of Fellsmere	water	8.58
	03/18/2026	9204526017	City of Fellsmere	water 2/17/26 - 3/18/26	42.60
	03/19/2026		AT & T	internet/phones	100.00
	04/02/2026		AT & T	internet/phones	116.01
	04/06/2026		AT & T	internet/phones	78.16
	04/14/2026		AT & T	internet/phones	107.00
	04/17/2026		AT & T	internet/phones	100.00
	04/20/2026		FPL	electric	127.56
	05/04/2026		AT & T	internet/phones	115.65
	05/05/2026		AT & T	internet/phones	69.41
	05/14/2026		AT & T	internet/phones	107.00
	05/15/2026	9204519517	City of Fellsmere	water 4/16/26 - 5/15/26	28.26
	05/15/2026		AT & T	internet/phones	100.00
	05/19/2026		FPL	electric	137.31
	05/21/2026	9204519517	City of Fellsmere	water 3/18/26 - 4/16/26	35.43
Total 5083 · Utilities					3,003.71

Fellsmere Water Control District
Expenditures
January through June 2026

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
5090 · Office Supplies					
	02/28/2026	2026-1978	Special District Services	copier charges	0.30
	03/31/2026	2026-2096	Special District Services	Flash Drive	42.79
	03/31/2026	2026-2096	Special District Services	Meeting books - February 2026	44.00
	04/30/2026	2026-2217	Special District Services	Copier Charges - March 2026	140.25
	04/30/2026	2026-2217	Special District Services	Meeting books - March 2026	28.00
	05/31/2026	2026-2371	Special District Services	Copier Charges - April 2026	0.75
	06/30/2026	2026-2492	Special District Services	Office Depot order	245.48
	06/30/2026	2026-2492	Special District Services	Meeting books - May 2026	40.00
	06/30/2026	2026-2492	Special District Services	Copier charges	6.15
Total 5090 · Office Supplies					<u>547.72</u>
5091 · Payroll processing fee					
	01/06/2026	PR 1/9/26		Paymaster fee 1/9/26 (12/20/25 thru 01/02/26)	48.51
	01/20/2026	PR 1/22/26		Paymaster fee 1/22/26 (01/03/26 thru 16/26)	48.51
	02/02/2026	PR 2/6/26		Paymaster fee 2/6/26 (1/17/26 thru 1/30/26)	48.51
	04/09/2026		Paymaster	processing fee for W-2 and payroll close out	216.25
Total 5091 · Payroll processing fee					<u>361.78</u>
Total 5000 · General Admin					<u>111,339.67</u>
6560 · Payroll Expenses					
Officer Salary					
	01/06/2026	PR 1/9/26		Salaries 1/9/26 (12/20/25 thru 01/02/26)	4,000.00
	01/20/2026	PR 1/22/26		Salaries 1/22/26 (01/03/26 thru 16/26)	4,000.00
	02/02/2026	PR 2/6/26		Salaries 2/6/26 (1/17/26 thru 1/30/26)	4,000.00
Total Officer Salary					<u>12,000.00</u>
Total 6560 · Payroll Expenses					<u>12,000.00</u>
Total Expenditures					<u>323,774.62</u>

**FELLSMERE WATER CONTROL DISTRICT
TAX COLLECTIONS 2025-2026**

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	O & M Assessment Income (Before Discounts & Fee)	O & M Assessment Income (After Discounts & Fee)
									\$ 760,677.00	\$ 760,677.00	\$ 760,677.00
									\$ 715,036.38	\$ 715,036.38	\$ 715,036.38
1		Paid to Indian River County Prop Appraiser	10/01/25	Fees			\$ (1,800.00)		\$ (1,800.00)		\$ (1,800.00)
2	1	Indian River County Tax Collector	11/07/25	NAV Taxes	\$ 32,882.30			\$ (1,315.74)	\$ 31,566.56	\$ 32,882.30	\$ 31,566.56
3	2	Indian River County Tax Collector	11/14/25	NAV Taxes	\$ 50,248.88			\$ (2,010.13)	\$ 48,238.75	\$ 50,248.88	\$ 48,238.75
4	3	Indian River County Tax Collector	11/21/25	NAV Taxes	\$ 48,635.56		\$ (2.29)	\$ (1,945.83)	\$ 46,687.44	\$ 48,635.56	\$ 46,687.44
5	4	Indian River County Tax Collector	11/30/25	NAV Taxes	\$ 12,809.74			\$ (383.95)	\$ 12,425.79	\$ 12,809.74	\$ 12,425.79
6	5	Indian River County Tax Collector	12/05/25	NAV Taxes	\$ 371,220.30		\$ (747.71)	\$ (14,790.12)	\$ 355,682.47	\$ 371,220.30	\$ 355,682.47
7	6	Indian River County Tax Collector	12/12/25	NAV Taxes	\$ 8,558.64			\$ (259.83)	\$ 8,298.81	\$ 8,558.64	\$ 8,298.81
8	7	Indian River County Tax Collector	12/26/25	NAV Taxes	\$ 92,700.52			\$ (3,709.30)	\$ 88,991.22	\$ 92,700.52	\$ 88,991.22
17	8	Indian River County Tax Collector	01/16/26	NAV Taxes	\$ 24,361.98			\$ (731.35)	\$ 23,630.63	\$ 24,361.98	\$ 23,630.63
18	9	Indian River County Tax Collector	01/30/26	NAV Taxes	\$ 10,583.20			\$ (223.71)	\$ 10,359.49	\$ 10,583.20	\$ 10,359.49
19	Int-1	Indian River County Tax Collector	01/30/26	Interest		\$ 218.01		\$ (0.98)	\$ 217.03	\$ 218.01	\$ 217.03
20	10	Indian River County Tax Collector	02/14/26	NAV Taxes	\$ 12,576.78			\$ (251.49)	\$ 12,325.29	\$ 12,576.78	\$ 12,325.29
21	11	Indian River County Tax Collector	02/27/26	NAV Taxes	\$ 9,528.04			\$ (108.46)	\$ 9,419.58	\$ 9,528.04	\$ 9,419.58
22	12	Indian River County Tax Collector	03/13/26	NAV Taxes	\$ 10,338.86			\$ (102.92)	\$ 10,235.94	\$ 10,338.86	\$ 10,235.94
23	13	Indian River County Tax Collector	03/27/26	NAV Taxes	\$ 11,342.60			\$ (31.88)	\$ 11,310.72	\$ 11,342.60	\$ 11,310.72
24	14	Indian River County Tax Collector	04/24/26	NAV Taxes	\$ 23,014.36				\$ 23,014.36	\$ 23,014.36	\$ 23,014.36
25	Int-2	Indian River County Tax Collector	04/24/26	Interest		\$ 58.73			\$ 58.73	\$ 58.73	\$ 58.73
26	15	Indian River County Tax Collector	05/29/26	NAV Taxes/Interest	\$ 12,862.38	\$ 329.22			\$ 13,191.60	\$ 13,191.60	\$ 13,191.60
27	16	Indian River County Tax Collector	06/26/26	NAV Taxes/Interest	\$ 5,387.62	\$ 161.58			\$ 5,549.20	\$ 5,549.20	\$ 5,549.20
28	17	Indian River County Tax Collector	06/26/26	NAV Taxes/Interest	\$ 24,664.48	\$ 1,109.67			\$ 25,774.15	\$ 25,774.15	\$ 25,774.15
29	EF	Indian River County Tax Collector		Excess Fees					\$ -		
					\$ 761,716.24	\$ 1,877.21	\$ (2,550.00)	\$ (25,865.69)	\$ 735,177.76	\$ 763,593.45	\$ 735,177.76

\$ 761,716.24	
\$ 1,877.21	\$ 735,177.76
\$ (763,593.45)	\$ (735,177.76)
\$ -	\$ -