

**CEDAR KEY WATER AND SEWER DISTRICT  
NOTICE OF PUBLIC MEETING**

Notice is hereby given that at 5:00 PM on August 14, 2023, the Cedar Key Water and Sewer District (“District”) will hold a public meeting at the District’s office, 510 3RD STREET, CEDAR KEY, FL 32625, to which members of the public are invited to attend and participate. A copy of the draft agenda is listed below, The District may consider and take action with respect to matters not listed on the draft agenda.

1. Call to order
2. Pledge and Prayer
3. Public Comment
4. Adoption of Agenda
5. Waccasassa Water & Wastewater Co-Op Update. (pages 1-2)
6. Approval of Board Meeting Minutes from July 10, 2023 Regular Board Meeting. (pages 3-5)
7. Financial Reports: Balance Sheet; Budget Report; Checkbook Activity; Past Due Accounts Report; Employee Leave. (pages 6-19)
8. Proposed Budget FY 23-24 (pages 20-25)
9. Rosewood Water Main & WTP & WWTF Hardening Resiliency. (pages 26-30)
10. Board Direction on Audit Services. (pages 31-50)
11. General Manager Ad Draft for Approval. (pages 51)
12. Bill Adjustment Requests (pages 52-60)
13. General Manager Report
14. Attorney Report
15. Commissioner Comments
16. Public Input
17. Adjourn

If a person decides to appeal any decision made by the District with respect to any matter considered at the meeting, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is made. In accordance with the Americans with Disabilities Act, persons needing special accommodations or an interpreter to participate in the meeting should contact the District Office at (352) 543-5285 at least three (3) business days prior to the dates of the hearing.

**W3C pipeline progress report  
August 2023**

The first official W3C meeting was held July 19th in Bronson .

Board chair. Robert Partin  
Board vice chair. Joe Hand  
Secretary/treasurer Zim Padgett

Scott Knight made a presentation on 12 different funding sources and their applications deadlines (see attached table). He was authorized to apply for available funds

Sue Beudet, Steven Warm and Evan Rosenthal volunteered their services for the next several w3c meetings, until permanent replacements are available

Robert Partin suggested we schedule town hall meetings in Cedar Key, Bronson and Otter Creek to explain the pipeline project to the public

W3C meetings will be held on the 3rd Wednesday of each month and rotated through the 3 locations.

The next W3C is scheduled for Wednesday, August 16 in Cedar Key

**CEDAR KEY WATER & SEWER DISTRICT  
P.O. BOX 309/510 THIRD STREET  
CEDAR KEY, FL 32625**

**Minutes of Regular Meeting  
Board of Commissioners  
July 10, 2023**

Board Members Present: Dottie Haldeman, Leslie Sturmer, Joe Hand, Stephen Rosenthal, Michael Borelli.

Other Presents: Evan Rosenthal, Alicia Johns, James McCain, Mandy Offerle, Frank Offerle, Robert Beauchamp, Clay Childers, and Jan Childers.

1. Meeting called to order at 5:01 p.m. by Dottie Haldeman, Chair.
2. Pledge and Prayer.
3. Public Comment. It was ask that #7 Waccasassa Water & Wastewater Co-Op Update on the Agenda be moved up to #5 on the Agenda for the next meeting, which the Board agreed was a good idea.
4. Adoption of Agenda. **Motion** by Joe Hand to approve the Agenda. **Second** by Stephen Rosenthal. The Board voted that it would from this meeting on have the W3C updates be after the adoption of the Meeting's Agenda. Passed by vote 5-0.
5. Waccasassa Water & Wastewater Co-Op Update. Joe Hand and Evan Rosenthal gave the Board a brief rundown of what was discussed at the June 2023 meeting for the W3C. It was ask if James McCain could be a part of the W3C Board to which Evan stated that the Board itself has already been formed so James would not be able to serve as a Board member, but he could be part of an advisory committee or another committee that would be formed to assist the W3C Board. Evan also reported to the Board that having more than Joe Hand, who is a W3C Board member, be present at the W3C meetings could possibly violate the Sunshine Law as some of the things discussed in the W3C meetings might need to be discussed and voted on by the District's Board. It was ask that if the W3C meetings were advertised as District Meetings or District Workshops could District Board members be present to which Evan said could be done. Joe spoke to the Board about a meeting he and James had with Greg Lang to discuss the possibility of obtaining a \$50 million dollar grant from the Federal Government for the W3C project. There will only be approximately 45 of these grants given out and a Letter of Intent must be in by August 21, 2023.
6. Financial Reports. Balance Sheet, Budget Report, Checkbook Activity, Past Due Accounts Report, Employee Leave reports were presented for review. **Motion** by Joe Hand to approve the Financial Reports with discussion. **Second** by Michael Borelli. Stephen Rosenthal wanted to let the Board know how happy he was that our Employee costs and many other items in the District's Budget are very close to what was budgeted. Passed by vote 5-0. Robert Beauchamp spoke with the Board about this year's TRIM Package and when the Board needs to set its Tentative and Final Budget Hearing's in September. The Board requested that Employee evaluations, COLA figures, and break up of salaries be given at August meeting for further discussion of Employee salary increases. After a lot of discussion between Robert and the Board the District decided to set the District's Millage Rate to 1.6 and the Board set their Tentative Budget Hearing and Regular Board Meeting on September 6, 2023, at 5.01 pm. and the Final Budget Hearing for September 18, 2023, at 5:01 pm, all Board members must attend this meeting to vote.

**Motion** by Leslie Sturmer to approve the Millage Rate of 1.6, which would add an additional \$90,000 to the District's Revenue for the 23-24 Fiscal Year. **Second** by Joe Hand. Passed by vote 5-0. **Motion** by Stephen Rosenthal to set the Tentative Budget Hearing and District's Regular Board Meeting for September 6, 2023, and the Final Budget Hearing for September 18, 2023, both meetings will be at 5:01 pm. **Second** by Joe Hand. Passed by vote 5-0.

James McCain gave the Board his letter of resignation stating that he would like the Board to find a new General Manager by December 31, 2023. James stated that if needed he would stay on to help the new GM to make sure he/she was up to date on everything.

7. Approval of Board Meeting Minutes from the June 12, 2023, Regular Board Meeting. **Motion** by Stephen Rosenthal to approve the minutes from the June 12, 2023, Regular Board Meeting. **Second** by Joe Hand with discussion. Joe asked James to clarify what the 50% percent completion was for in the minutes. James explained that the plans were 50% done but we had not spent 50% of the money or gotten 50% of the work done. Passed by vote 5-0.
8. Bill Adjustment Request. Board tabled the Bill Adjustment Request until the next meeting to see which of Mr. O'Laughlin's will be the highest for approval of adjustment. Alicia stated that the customer was made aware that he would only get an adjustment for one of the bills with high usage due to him watering grass and trees that he had put on his property.
9. General Managers Report.
  - Water** – James reported that the THM tests that were done since doing aeration at the Water Plant came back and showed good results and he stated that more aeration would be going into the plant to keep up those results. There was some Water Tower repairs that were done, which caused Ms. Lydia Hicks truck to have some paint spots which the Water Tower Maintenance Company took care of for Ms. Hicks.
  - Wastewater** – Lift Station Project is moving along; James is waiting on approval from DEP to get the plans done so that work can go out to bid to get that started. James and Greg Lang from Mittauer & Associates are working on a plan for some Wastewater Treatment Plant repairs that need to be made.

10. Attorney Report. No Attorney report as Evan discussed everything he had in other areas of the meeting.
11. Commissioner Comments. No Commissioner Comments.
12. Public Input. No Public Input.
13. Adjournment: There being no more business to conduct, the meeting was adjourned at 6:45 p.m.

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Dottie Haldeman, Chairperson

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Leslie Sturmer, Commissioner &  
Secretary of the Board

**Cedar Key Water & Sewer District**  
**Profit & Loss Budget vs. Actual**  
October 2022 through July 2023

	<u>Oct '22 - Jul 23</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>300 - Income</b>			
305 - Water Revenue	438,701.14	526,000.00	83.4%
310 - Sewer Revenues	363,257.22	435,000.00	83.51%
320 - City Solid Waste Billing	29.99		
325 - Penalties	9,895.37	2,958.00	334.53%
330 - Earned Interest	859.42	20.00	4,297.1%
335 - New Meter Charges	1,200.00	5,600.00	21.43%
350 - Misc Income	1,630.70	12,500.00	13.05%
365. Meter Installation Fee	505.00	1,200.00	42.08%
383- DEP Sewer Grant	108,000.00		
<b>Total 300 - Income</b>	<u>924,078.84</u>	<u>983,278.00</u>	<u>93.98%</u>
390 Special Legislative Appr	65,378.19		
<b>Other Sources Of Income</b>			
<b>315 - Ad Valorem Tax</b>			
315.100 - Ad Valorem	248,197.55	262,275.00	94.63%
<b>Total 315 - Ad Valorem Tax</b>	<u>248,197.55</u>	<u>262,275.00</u>	<u>94.63%</u>
331 - City Contribution	1,623.10		
340 - Rental Income	20,002.16	30,123.00	66.4%
370 - Service Charge New Connection	24,500.00	11,300.00	216.81%
333 - Other Miscellaneous	898.39	530.00	169.51%
<b>Total Other Sources Of Income</b>	<u>295,221.20</u>	<u>304,228.00</u>	<u>97.04%</u>
<b>Total Income</b>	<u>1,284,678.23</u>	<u>1,287,506.00</u>	<u>99.78%</u>
<b>Gross Profit</b>	1,284,678.23	1,287,506.00	99.78%
<b>Expense</b>			
<b>500 - GENERAL AND ADMINISTRATIVE</b>			
<b>510 - Payroll</b>			
510.01 - Salaries	250,242.15	304,048.00	82.3%
510.02 - Social Security/Medicare	18,744.73	23,259.68	80.59%
510.03 - Retirement	28,819.06	30,405.00	94.78%
510.04 - Health, Dental & Life Ins	59,984.18	79,613.32	75.34%
510.05 - Workers Comp.	7,122.81	8,400.00	84.8%
<b>Total 510 - Payroll</b>	<u>364,912.93</u>	<u>445,726.00</u>	<u>81.87%</u>
<b>520 - Office</b>			
520.01 - Supplies	2,587.07	2,000.00	129.35%
520.02 - Postage & Shipping	5,560.37	6,220.00	89.4%
520.03 - Copier, Computer, Billing, Etc.	4,869.02	3,465.00	140.52%
520.04 - Printing and Copying	1,041.68	1,148.00	90.74%
520.05 - Web Portal/E-Billing	204.49	0.00	100.0%
<b>Total 520 - Office</b>	<u>14,262.63</u>	<u>12,833.00</u>	<u>111.14%</u>
<b>530 - Utilities</b>			
530.01 - Fuel For Equipment	8,560.17	13,200.00	64.85%
530.02 - Solid Waste Disposal	1,283.72	1,130.00	113.6%

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**Cedar Key Water & Sewer District**  
**Profit & Loss Budget vs. Actual**  
October 2022 through July 2023

	<u>Oct '22 - Jul 23</u>	<u>Budget</u>	<u>% of Budget</u>
530.03 · Telephone	10,228.51	10,000.00	102.29%
<b>Total 530 · Utilities</b>	<b>20,072.40</b>	<b>24,330.00</b>	<b>82.5%</b>
<b>540 · Professional Fees</b>			
540.01 · Audit & Accounting	28,010.00	22,200.00	126.17%
540.02 · Management/Legal	25,439.98	30,000.00	84.8%
540.03 · Property Appraiser's Fee	6,511.98	7,000.00	93.03%
540.05 · Tax Collector Fees	142.10	5,200.00	2.73%
<b>Total 540 · Professional Fees</b>	<b>60,104.06</b>	<b>64,400.00</b>	<b>93.33%</b>
<b>550 - General Repair &amp; Maint</b>			
550.01 · Vehicle	2,465.16	3,606.00	68.36%
550.02 · Equipment and Tools	883.56	5,830.00	15.16%
550.03 · Building	219.54	600.00	36.59%
550.04 · Supplies	762.72	948.00	80.46%
<b>Total 550 - General Repair &amp; Maint</b>	<b>4,330.98</b>	<b>10,984.00</b>	<b>39.43%</b>
<b>560 · Other</b>			
560.01 · Property/Liability Ins.	53,601.00	52,000.00	103.08%
560.02 · Election Expenses	0.00	4,000.00	0.0%
560.03 · Continuing Education	615.00	3,000.00	20.5%
560.04 · Annual Fees & Dues	10,195.85	11,000.00	92.69%
560.05 · Ads and Publications	1,967.82	500.00	393.56%
560.06 · Miscellaneous	1,254.05	1,650.00	76.0%
560.07 · Contingency	0.00	43,740.00	0.0%
<b>Total 560 · Other</b>	<b>67,633.72</b>	<b>115,890.00</b>	<b>58.36%</b>
<b>Total 500 · GENERAL AND ADMINISTRATIVE</b>	<b>531,316.72</b>	<b>674,163.00</b>	<b>78.81%</b>
<b>600 · DIRECT WATER EXPENSES</b>			
<b>610 · Chemicals and Filters</b>			
610.01 · Chemicals	81,198.75	88,330.00	91.93%
610.02 · Miex Resin	0.00	30,000.00	0.0%
610 · Chemicals and Filters - Other	12,391.68		
<b>Total 610 · Chemicals and Filters</b>	<b>93,590.43</b>	<b>118,330.00</b>	<b>79.09%</b>
<b>620 - Laboratory</b>			
620.01 · In House Lab	1,187.03	2,920.00	40.65%
620.02 · Outside Lab	2,233.00	4,348.00	51.36%
<b>Total 620 - Laboratory</b>	<b>3,420.03</b>	<b>7,268.00</b>	<b>47.06%</b>
<b>630 - Regulatory</b>			
630.01 · Permits	125.00	0.00	100.0%
<b>Total 630 - Regulatory</b>	<b>125.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>640 · Repairs and Maintenance</b>			
640.01 · Piping and Distribution	8,313.29	20,850.00	39.87%
640.02 · Equipment	11,671.32	12,560.00	92.93%
640.03 · Building & Grounds	1,448.08	7,690.00	18.83%
640.04 · Water Tower Maintenance	18,397.72	16,000.00	114.99%
640.05 · Generators Annual Mainte	0.00	1,930.00	0.0%
640.06 · Water Plant Maintenance	0.00	30,000.00	0.0%



**Cedar Key Water & Sewer District**  
**Profit & Loss Budget vs. Actual**  
October 2022 through July 2023

	<u>Oct '22 - Jul 23</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Total 640 · Repairs and Maintenance</b>	39,830.41	89,030.00	44.74%
<b>650 · Utilities</b>			
650.01 · Electric	23,162.66	22,000.00	105.29%
650.02 · Propane	470.21	1,090.00	43.14%
650.03 · Telephone	4,021.41	2,360.00	170.4%
<b>Total 650 · Utilities</b>	27,654.28	25,450.00	108.66%
<b>660 · Other</b>			
660.01 · Professional Fees	0.00	10,000.00	0.0%
<b>Total 660 · Other</b>	0.00	10,000.00	0.0%
<b>670 · Capital Expenditures</b>			
670.04 · New Vehicle	41,830.00	50,000.00	83.66%
<b>Total 670 · Capital Expenditures</b>	41,830.00	50,000.00	83.66%
<b>680 · Loans</b>			
680-05 · RD - Water System Interest	0.00	29,040.00	0.0%
680.06 · RD-Water System Principal	0.00	20,000.00	0.0%
<b>Total 680 · Loans</b>	0.00	49,040.00	0.0%
<b>Total 600 · DIRECT WATER EXPENSES</b>	206,450.15	349,118.00	59.14%
<b>700 · DIRECT WASTEWATER EXPENSES</b>			
<b>710 · Chemicals and Filters</b>			
710.01 · Chemicals	30,222.70	23,320.00	129.6%
<b>Total 710 · Chemicals and Filters</b>	30,222.70	23,320.00	129.6%
<b>720 · Laboratory</b>			
720.01 · In House Lab	128.15	205.00	62.51%
720.02 · Outside Lab	11,250.06	14,100.00	79.79%
<b>Total 720 · Laboratory</b>	11,378.21	14,305.00	79.54%
<b>730 · Regulatory</b>			
730.01 · Permits	0.00	1,000.00	0.0%
730.02 · Biosolids Hauling	70,515.50	89,820.00	78.51%
<b>Total 730 · Regulatory</b>	70,515.50	90,820.00	77.64%
<b>740 · Repairs Maintenance Other</b>			
740.01 · Piping & Distribution	21,535.14	30,000.00	71.78%
740.02 · Equipment	20,737.06	13,660.00	151.81%
740.03 · Building and Grounds	4,383.25	50,000.00	8.77%
740.04 · Generator-Annual Maintenance	0.00	10,000.00	0.0%
<b>Total 740 · Repairs Maintenance Other</b>	46,655.45	103,660.00	45.01%
<b>750 · Utilities</b>			
750.01 · Electric	30,632.94	26,880.00	113.96%
750.02 · Propane	921.41	1,740.00	52.96%
<b>Total 750 · Utilities</b>	31,554.35	28,620.00	110.25%
<b>760 · Other</b>			
760.01 · Professional Fees -WWTP Permit	0.00	3,500.00	0.0%
<b>Total 760 · Other</b>	0.00	3,500.00	0.0%
<b>770.000 · DEP Grant Expenses</b>			
770.100 · DEP Sewer Grant - Engineering	108,000.00		



**Cedar Key Water & Sewer District**  
**Profit & Loss Budget vs. Actual**  
October 2022 through July 2023

	<u>Oct '22 - Jul 23</u>	<u>Budget</u>	<u>% of Budget</u>
Total 770.000 · DEP Grant Expenses	108,000.00		
Total 700 · DIRECT WASTEWATER EXPENSES	298,326.21	264,225.00	112.91%
<b>Total Expense</b>	<u>1,036,093.08</u>	<u>1,287,506.00</u>	<u>80.47%</u>
Net Ordinary Income	248,585.15	0.00	100.0%
<b>Net Income</b>	<u>248,585.15</u>	<u>0.00</u>	<u>100.0%</u>

**Cedar Key Water & Sewer District**  
**Balance Sheet**  
As of July 31, 2023  
Jul 31, 23

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Unrestricted Cash Funds</b>	
100 - Operating Account	267,181.06
102 Petty Cash	175.00
113.3 Unrestricted Savings	100,005.83
<b>Total Unrestricted Cash Funds</b>	<u>367,361.89</u>
<b>Restricted Cash Funds</b>	
103.1 Security Deposit	14,501.02
114.00 RD Payment	49,862.50
114.02 RD RESERVE ACCOUNT	49,070.00
<b>Total Restricted Cash Funds</b>	<u>113,433.52</u>
<b>Total Checking/Savings</b>	480,795.41
<b>Other Current Assets</b>	
138.10 - Due from Other Governmental Uni	65,378.19
134 - Accounts Receivable	100,192.36
135 - Allowance for A/R	-9,700.00
160 - Inventory & Materials	58,622.69
<b>Total Other Current Assets</b>	<u>214,493.24</u>
<b>Total Current Assets</b>	695,288.65
<b>Fixed Assets</b>	
311.100 - WW Aeration Upgrade	15,800.00
311.105 - CIP WW Plant Upgrades	3,564.83
301 - Land	125,195.95
302 - Other Improvements	2,504,213.86
304 - Plant and Equipment	7,892,413.39
306 - Other Equipment	100,188.35
307 - Sewer Machinery	130,629.33
308 - Computer S/W	10,417.35
309 - Vehicles	125,128.96
311 - Less Accum Depreciation	-6,353,923.48
<b>Total Fixed Assets</b>	<u>4,553,628.54</u>
<b>Other Assets</b>	
170 - Utility Deposit	141.19
<b>311 - Construction in Progress</b>	
312 - CIP-SRF Project	140,250.00
313 - CIP - SRF District Match	26,000.00
<b>Total 311 - Construction in Progress</b>	<u>166,250.00</u>
<b>Total Other Assets</b>	166,391.19
<b>TOTAL ASSETS</b>	<u><u>5,415,308.38</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	

**Cedar Key Water & Sewer District**

**Balance Sheet**

As of July 31, 2023

Jul 31, 23

485 · Note Payable -RD - Current	20,000.00
403- Emplo Ret Con Payabale	-19.80
407-01 SS Tax Payable	28.01
408 - Sales Tax Payable	28.21
411 - Unearned Revenues	11,100.72
450 · Fed. Income Taxes Payable	-1,370.95
482 - Accrued Int Pay	2,307.53
483 · Accrued Compensated Absences	16,625.00
484 -Customer Deposits Payable	14,557.25
<b>Total Other Current Liabilities</b>	<b>63,255.97</b>
<b>Total Current Liabilities</b>	<b>63,255.97</b>
<b>Long Term Liabilities</b>	
460 · N/P-Rural Development	1,036,000.00
500 - Accrd Compen Absences-LT	13,946.00
<b>Total Long Term Liabilities</b>	<b>1,049,946.00</b>
<b>Total Liabilities</b>	<b>1,113,201.97</b>
<b>Equity</b>	
598 · Restricted for Debt Service	42,655.47
3900 · Retained Earnings	311,936.64
599 · Investment in Capital Assets -	3,663,878.54
Net Income	283,635.76
<b>Total Equity</b>	<b>4,302,106.41</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,415,308.38</b>

**Cedar Key Water & Sewer District**  
**Monthly Checkbook Activity**  
As of July 31, 2023

Date	Num	Name	Memo	Amount
<b>Unrestricted Cash Funds</b>				
<b>100 - Operating Account</b>				
07/01/2023		Deposit	Deposit	130.00
07/02/2023		Deposit	Deposit	97.42
07/03/2023	Bankdraft	EFTPS	59-1156008	-1,144.50
07/03/2023		Deposit	Deposit	69.62
07/03/2023	31772	ACH Return	Nickie Rucker 195.54	-195.54
07/03/2023		Deposit	Deposit	10,357.97
07/04/2023		Deposit	Deposit	58.35
07/05/2023		Deposit	Deposit	79.84
07/06/2023	31697	Margaret Ann Richburg	Reimbursement Request mileage to Oc:	-95.63
07/06/2023	31698	McCain, James E.	Pay Check	-1,871.44
07/06/2023	31699	Richburg, Margaret A.	Pay Check	-662.07
07/06/2023		Deposit	Deposit	523.09
07/07/2023	31696	Johns, Alicia M.	Pay Check	-513.89
07/07/2023	31700	Doty, Gabriel T	Pay Check	-598.82
07/07/2023	31701	Quinn, William M.	Pay Check	-817.76
07/07/2023	Bankdraft	EFTPS	59-1156008	-1,446.74
07/07/2023		Deposit	Deposit	59.84
07/07/2023		Deposit	Deposit Darling	77.16
07/07/2023		Deposit	Charter	446.01
07/07/2023		Deposit	Verizon	1,159.00
07/07/2023		Deposit	Deposit	250.00
07/07/2023		Deposit	Deposit	955.09
07/07/2023		RE- Deposit	James Aaron Moore	390.00
07/08/2023		Deposit	Deposit	80.74
07/10/2023	31702	Borelli, Michael A	Pay Check	-369.40
07/10/2023	31703	Haldeman, Hattie B.	Pay Check	-369.40
07/10/2023	31704	Hand, Joseph G.	Pay Check	-369.40
07/10/2023	31705	Rosenthal, Stephen B.	Pay Check	-369.40
07/10/2023	31706	Sturmer, Leslie N.	Pay Check	-369.40
07/10/2023	Bankdraft	EFTPS	59-1156008	-306.00
07/10/2023		Deposit	Deposit	610.28
07/11/2023	31707	CLOUD CONTROL ENGINEERIN	Cell Modem June 2023	-1,350.00
07/11/2023	Bankdraft	Wex Bank Marathon Fleet	Invoice No: 89689808 6/2023	-588.09
07/11/2023		Deposit	Deposit	150.07
07/12/2023	31708	Transamerica Employee Benefits	33859	-45.10
07/12/2023	31710	AFLAC	ATF27	-1,167.45
07/12/2023	31709	US Postmaster	4 Rolls stamps @ 66.00 a roll = \$ 264.C	-264.00
07/12/2023	31711	AMERICAN PIPE & TANK, INC.	Invoice No. 9231,92010	-6,390.00
07/12/2023	31712	Hawkins, Inc.d/b/a Dumont	Invoice NO: 6513940,6489531,6505227	-15,195.49
07/12/2023		Deposit	Deposit	142.41
07/12/2023		Deposit	Deposit	147.72
07/13/2023	31713	Quinn, William M.	Pay Check	-964.93
07/13/2023	BA NKDRAF	FMP,TF Pension Service	06/2023	-4,049.60

**Cedar Key Water & Sewer District**  
**Monthly Checkbook Activity**  
As of July 31, 2023

Date	Num	Name	Memo	Amount
07/13/2023	31714	Johns, Alicia M.	Pay Check	-551.71
07/13/2023		Deposit	Deposit	12,103.15
07/13/2023		Deposit	Deposit	123.23
07/13/2023		Deposit	Deposit	384.61
07/14/2023	31716	Richburg, Margaret A.	Pay Check	-662.05
07/14/2023	31715	Doty, Gabriel T	Pay Check	-683.85
07/14/2023	31717	Aqua Pure Water & Sewerage Ser	Invoice No: 86290 5/2023	-976.50
07/14/2023	31718	AT&T # 1		-1,384.86
07/14/2023	31719	AT & T # 2	352-543-6405 937 1988 5/23	-345.22
07/14/2023	31720	AT & T MOBILITY	Invoice No: 287283253088 Tablet	-69.17
07/14/2023	31721	Central FL Electric	Electric Bills 6/2023	-5,547.08
07/14/2023	31722	CUSI	Billing Annual Fee: M20426 7/2023	-1,600.00
07/14/2023	31723	FORNTLINE WATERWORKS	6009230 4/23	-545.94
07/14/2023	31724	Gator Works Computing	Invoice NO: 22-26056 6/2023	-181.00
07/14/2023	31725	Grainger Parts	Invoice NO. 974508367,9728299463,97	-2,653.61
07/14/2023	31726	Hudson Pump & Equipment	Invoice No: WS1012BHF CD99076392	-1,692.00
07/14/2023	31727	Levy County Property Appraiser	Invoice: 09302022	-6,511.98
07/14/2023	31728	Marina Hardware At Cedar Key, In	220 6/2023	-292.89
07/14/2023	31729	NAPA Gulf Coast Parts, LLC	1999 6/2023	-145.96
07/14/2023	31730	Quill Corporation	Invoice NO. 32920559, 562788	-65.57
07/14/2023	31731	Utility Service Co., Inc.	Invoice No: 584974 7/2023	-4,599.43
07/14/2023	31732	Verizon Wireless # 1	Invoice No: Acct. 9937983031 6/2023	-98.04
07/14/2023	31733	Verizon # 2	Invoice NoAcct. 9938031386 6/2023	-98.04
07/14/2023	31734	McCain, James E.	Pay Check	-1,159.12
07/14/2023	31735	CHARGER WATER TRETMENT I	S8448735.001	-12,391.68
07/14/2023	bankdraft	EFTPS	59-1156008	-1,256.92
07/14/2023		Deposit	Deposit	205.70
07/14/2023		Deposit	Deposit	6,379.85
07/14/2023		Deposit	Deposit	25.77
07/16/2023		Deposit	Deposit	55.41
07/17/2023		Deposit	Deposit	124.26
07/18/2023	31736	Margaret Ann Richburg	Reimbursement Request mileage to Oc:	-95.63
07/18/2023		Deposit	Deposit	602.24
07/19/2023		Deposit	Deposit	9,868.12
07/19/2023		Deposit	Deposit	337.34
07/20/2023	31737	Doty, Gabriel T	Pay Check	-810.37
07/20/2023	31738	Johns, Alicia M.	Pay Check	-513.87
07/20/2023	31739	Richburg, Margaret A.	Pay Check	-662.06
07/20/2023		Deposit	Deposit	180.05
07/21/2023	31740	McCain, James E.	Pay Check	-1,348.16
07/21/2023	31741	Quinn, William M.	Pay Check	-716.00
07/21/2023	Bankdraft	Blue Cross Blue Shield of FL	Group:90866 76511253 7/01-8/01/2023	-5,583.78
07/21/2023	31743	Florida Department Of Revenue	Certiricate NO: 48-8012445825-3 01/2	-140.05
07/21/2023		Deposit	Deposit	60.35
07/21/2023		Deposit	Deposit	300.00

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**Cedar Key Water & Sewer District**  
**Monthly Checkbook Activity**  
As of July 31, 2023

Date	Num	Name	Memo	Amount
07/22/2023		Deposit	Deposit	63.55
07/24/2023		Deposit	Deposit	1,645.14
07/24/2023	Bankdraft	EFTPS	59-1156008	-1,225.58
07/24/2023		Deposit	Deposit	61.23
07/25/2023		Deposit	Deposit	13,157.71
07/25/2023		Deposit	Deposit	310.04
07/25/2023		Deposit	Deposit	56.75
07/26/2023	31744	Transamerica Employee Benefits	33859	-16.08
07/26/2023		Deposit	Deposit	203.15
07/27/2023	31742	Johns, Alicia M.	Pay Check	-513.89
07/27/2023	31745	McCain, James E.	Pay Check	-1,627.75
07/27/2023	31746	Richburg, Margaret A.	Pay Check	-662.06
07/27/2023		Deposit	Deposit	32,140.03
07/27/2023		Deposit	Deposit	705.42
07/27/2023		Deposit	Deposit	153.21
07/28/2023	31747	Doty, Gabriel T	Pay Check	-486.46
07/28/2023	31748	Quinn, William M.	Pay Check	-842.95
07/28/2023	31749	AFLAC	ATF27	-953.08
07/28/2023	31750	AMERICAN PIPE & TANK, INC.	Invoice No. 92284 7/14/23	-3,195.00
07/28/2023	31751	Beauchamp & Edwards	Invoice # 22224 CEDKE	-1,850.00
07/28/2023	31752	Elan Financial Services		-1,111.60
07/28/2023	31753	FL DEP Bureau of Finance & Acct	Invoice #2380178 75073 Cedar Key W	-1,000.00
07/28/2023	31754	Hawkins, Inc.d/b/a Dumont	Invoice NO: 6524140,6524141,6535445	-8,945.12
07/28/2023	31755	Konica Minolta Business Solutions	Invoice No 288016303 8/14/23	-94.10
07/28/2023	31756	McCall Service, Inc.	# 100001449 7/16/23 4/21/23	-62.06
07/28/2023	31757	Nabors Giblin & Nickerson	Invoice No: 1108-22064 4871 HJE 06	-2,000.00
07/28/2023	31758	Print Shop	Invoice No:82349 7/14/23	-94.75
07/28/2023	31759	SUNSHINE STATE ON CALL OF	Invoice No: CK1576 10246020	-179.02
07/28/2023	31760	JET-VAC	Invoice No: P0473210 7/7/23	-651.46
07/28/2023	31761	Quill Corporation	Invoice NO. 33424406 7/11/23	-41.98
07/28/2023	31762	Gator Works Computing	Invoice NO: 23-26212 7/28/23	-181.00
07/28/2023	Bankdraft	FMP,TF Pension Service	06/2023	-3,345.46
07/28/2023	Bankdraft	EFTPS	59-1156008	-1,297.20
07/28/2023		Deposit	Deposit	55.00
07/28/2023		Deposit	Deposit	59.74
07/28/2023		Deposit	Deposit	71.25
07/28/2023	Bankdraft	City Of Cedar Key	Garbage	-124.94
07/31/2023		Deposit	Deposit	8,944.28
Total 100 - Operating Account				-19,236.94
Total Unrestricted Cash Funds				-19,236.94
<b>TOTAL</b>				<b>-19,236.94</b>

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# Cedar Key Water and Sewer District Penalty Register

**Detailed**  
**For charges due before 07/09/2023**  
**Account Balance as of 07/31/2023**  
**Disconnect Date 07/09/2023**  
**Sorted by: Route + Reading Sequence**

Location No	Account No	Name	Address	Meter No.	Prev. Balance	Penalty	Tax	Account Balance
37001	37001	CLAMTASTIC	11990 HWY 24					
WATER	P1			2100185297	111.62	20.00	0.00	131.62
SEWER					102.96	0.00	0.00	102.96
		CLAMTASTIC	Total		214.58	20.00	0.00	234.58
81001	81001	W.E. KNIGHT	12406 SR 24					
WATER	P1			14346305	43.05	20.00	0.00	63.05
SEWER					39.59	0.00	0.00	39.59
		W.E. KNIGHT	Total		82.64	20.00	0.00	102.64
1051001	1051001	WILL KNIGHT	12406 SR 24					
WATER	P1			18258673	38.68	20.00	0.00	58.68
		WILL KNIGHT	Total		38.68	20.00	0.00	58.68
108001	108001	SHEPLEY HAYNES	12526 SR 24					
WATER	P1			14280560	28.46	20.00	0.00	48.46
SEWER					27.37	0.00	0.00	27.37
		SHEPLEY HAYNES	Total		55.83	20.00	0.00	75.83
1300001	1300001	JOHN FRADELLA III	BAYSHORE					
WATER	P1			14346414	30.02	20.00	0.00	50.02
		JOHN FRADELLA III	Total		30.02	20.00	0.00	50.02
175001	175001	DAVID THOMAS JR.	16350 SW WHIDDON					
WATER	P1			2100185296	31.02	20.00	0.00	51.02
SEWER					29.44	0.00	0.00	29.44
		DAVID THOMAS JR.	Total		60.46	20.00	0.00	80.46
176001	176001	JOSEPH ALLEN SR	1274 WHIDDEN AVE.					
WATER	P1			12943638	32.39	20.00	0.00	52.39
SEWER					30.54	0.00	0.00	30.54
		JOSEPH ALLEN SR	Total		62.93	20.00	0.00	82.93
181001	181001	DENNIS MORAN	1189 PALMETTO DRIVE					
WATER	P1			18258642	29.80	20.00	0.00	49.80
SEWER					28.45	0.00	0.00	28.45
		DENNIS MORAN	Total		58.25	20.00	0.00	78.25
221001	221001	MICHAEL OLAUGHLIN	16696 SW AIRPORT RD.					
WATER	P1			14346423	221.73	20.00	0.00	241.73
SEWER					163.95	0.00	0.00	163.95
		MICHAEL OLAUGHLIN	Total		385.68	20.00	0.00	405.68
277001	277001	CHERI THOMAS	1182 SHELLCREST-DBL					
WATER	P1			2100160616	46.30	20.00	0.00	66.30
SEWER					42.43	0.00	0.00	42.43
		CHERI THOMAS	Total		88.73	20.00	0.00	108.73
309001	309001	DAVID WEIBLE	16490 PARODA AVE.					
WATER	P1			17336210	37.99	20.00	0.00	57.99
SEWER					35.16	0.00	0.00	35.16
		DAVID WEIBLE	Total		73.15	20.00	0.00	93.15
319001	319001	MARTIN KEARIN	1250 INDIANA AVE					
WATER	P1			12943661	47.27	20.00	0.00	67.27
SEWER					43.66	0.00	0.00	43.66
		MARTIN KEARIN	Total		90.93	20.00	0.00	110.93
1093001	1093001	JANICE COUPE	12230 SW 165TH AVENUE					
WATER	P1			14621649	32.79	20.00	0.00	52.79
SEWER					30.86	0.00	0.00	30.86

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Location No	Account No	Name	Address	Meter No.	Prev. Balance	Penalty	Tax	Account Balance
1093001	1093001	JANICE COUPE	12230 SW 165TH AVENUE					
		JANICE COUPE	Total		63.65	20.00	0.00	83.65
371001	371001	LINDA BENNETT	16511 SW 120TH PLACE	17336196	54.95	20.00	0.00	74.95
		LINDA BENNETT	Total		50.05	0.00	0.00	50.05
		LINDA BENNETT	Total		105.00	20.00	0.00	125.00
400001	400001	JAMES MOORE	12291 SW 166TH COURT	2100185307	26.06	20.00	0.00	46.06
		JAMES MOORE	Total		29.19	0.00	0.00	29.19
		JAMES MOORE	Total		55.25	20.00	0.00	75.25
411001	411001	DOUGLAS LITTLE	12191 SW 167TH COURT	14280850	28.00	20.00	0.00	48.00
		DOUGLAS LITTLE	Total		27.00	0.00	0.00	27.00
		DOUGLAS LITTLE	Total		55.00	20.00	0.00	75.00
427001	427001	JOHN FRADELLA III	16850 SANDRA ST.	19125719	40.71	20.00	0.00	60.71
		JOHN FRADELLA III	Total		37.53	0.00	0.00	37.53
		JOHN FRADELLA III	Total		78.24	20.00	0.00	98.24
442001	442001	ANTHONY BATCHELOR	12630 HODGSON AVE.	13379829	45.02	20.00	0.00	65.02
		ANTHONY BATCHELOR	Total		41.31	0.00	0.00	41.31
		ANTHONY BATCHELOR	Total		86.33	20.00	0.00	106.33
448001	448001	JOHN ANASTASI	12750 JERNIGAN AVE.	2100035365	53.37	20.00	0.00	73.37
		JOHN ANASTASI	Total		48.62	0.00	0.00	48.62
		JOHN ANASTASI	Total		101.99	20.00	0.00	121.99
465001	465001	LISA WEBER	16770 MARGERY ST.	14280546	10.81	20.00	0.00	30.81
		LISA WEBER	Total		21.04	0.00	0.00	21.04
		LISA WEBER	Total		31.85	20.00	0.00	51.85
466001	466001	GEORGE GILPIN	16750 MARGERY ST.	14280698	28.97	20.00	0.00	48.97
		GEORGE GILPIN	Total		27.78	0.00	0.00	27.78
		GEORGE GILPIN	Total		56.75	20.00	0.00	76.75
476001	476001	WILLIAM GILES	16690 HODGES AVENUE	14346392	28.17	20.00	0.00	48.17
		WILLIAM GILES	Total		27.14	0.00	0.00	27.14
		WILLIAM GILES	Total		55.31	20.00	0.00	75.31
526001	526001	CHRISTOPHER POWELL	52 2ND STREET	2100160640	29.08	20.00	0.00	49.08
		CHRISTOPHER POWELL	Total		27.87	0.00	0.00	27.87
		CHRISTOPHER POWELL	Total		56.95	20.00	0.00	76.95
540001	540001	ROBERT HOLZRICHTER	11 OLD MILL DRIVE - 2A	2000047472	32.76	20.00	0.00	52.76
		ROBERT HOLZRICHTER	Total		30.84	0.00	0.00	30.84
		ROBERT HOLZRICHTER	Total		63.60	20.00	0.00	83.60
563001	563001	WILLOWS EDGE	11 OLD MILL DRIVE 8A	14280440	35.87	20.00	0.00	55.87
		WILLOWS EDGE	Total		33.35	0.00	0.00	33.35
		WILLOWS EDGE	Total		69.22	20.00	0.00	89.22
567001	567001	SAMANTHA BENFIELD	11 OLD MILL DRIVE- 8E	14280446	33.79	20.00	0.00	53.79
		SAMANTHA BENFIELD	Total		31.67	0.00	0.00	31.67
		SAMANTHA BENFIELD	Total		65.46	20.00	0.00	85.46
596001	596001	PETER MCELWAN	211 2ND ST 21-223	2100185317	30.65	20.00	0.00	50.65
		PETER MCELWAN	Total		29.14	0.00	0.00	29.14
		PETER MCELWAN	Total		59.79	20.00	0.00	79.79
622001	622001	RICCARDO BARRANTES	7030 DEPOT STREET	2300008311	28.80	20.00	0.00	48.80

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Location No	Account No	Name	Address	Meter No.	Prev. Balance	Penalty	Tax	Account Balance
622001	622001	RICCARDO BARRANTES	7030 DEPOT STREET		27.64	0.00	0.00	27.64
		RICCARDO BARRANTES	Total		56.44	20.00	0.00	76.44
632001	632001	J. RUSSELL	7041 DEPOT ST 301B	14280740	38.20	20.00	0.00	58.20
		J. RUSSELL	Total		73.54	20.00	0.00	93.54
719001	719001	GALLOGLAIGH LLC	550 1ST ST IP#206	13484063	31.53	20.00	0.00	51.53
		GALLOGLAIGH LLC	Total		61.38	20.00	0.00	81.38
740001	740001	CHRISTY ROMAN	357 2ND ST.	18258650	2.16	20.00	0.00	22.16
		CHRISTY ROMAN	Total		20.84	0.00	0.00	20.84
		CHRISTY ROMAN	Total		23.00	20.00	0.00	43.00
785001	785001	SONYA JUDY	8061 F STREET	17336192	33.44	20.00	0.00	53.44
		SONYA JUDY	Total		31.39	0.00	0.00	31.39
		SONYA JUDY	Total		64.83	20.00	0.00	84.83
820001	820001	BETTY COOKE	4071 D ST.	12943640	35.61	20.00	0.00	55.61
		BETTY COOKE	Total		33.14	0.00	0.00	33.14
		BETTY COOKE	Total		68.75	20.00	0.00	88.75
826001	826001	HINKLES CLAMS LLC	1 DOCK/ALLEN	13935880	28.00	20.00	0.00	48.00
		HINKLES CLAMS LLC	Total		28.00	20.00	0.00	48.00
845001	845001	TERESE SEARS	741 6TH ST	2000047454	36.09	20.00	0.00	56.09
		TERESE SEARS	Total		33.53	0.00	0.00	33.53
		TERESE SEARS	Total		69.62	20.00	0.00	89.62
881001	881001	MAUREEN MAGEE	857 4TH STREET	2300008333	34.98	20.00	0.00	54.98
		MAUREEN MAGEE	Total		32.64	0.00	0.00	32.64
		MAUREEN MAGEE	Total		67.62	20.00	0.00	87.62
899001	899001	ELADIO LAMBERSON	610 5TH ST.	14346865	41.45	20.00	0.00	61.45
		ELADIO LAMBERSON	Total		60.40	0.00	0.00	60.40
		ELADIO LAMBERSON	Total		101.85	20.00	0.00	121.85
903001	903001	JESSE BAGGETT JR	674 5TH ST.	18189963	42.57	20.00	0.00	62.57
		JESSE BAGGETT JR	Total		39.17	0.00	0.00	39.17
		JESSE BAGGETT JR	Total		81.74	20.00	0.00	101.74
910001	910001	FRANK MOLITOR	758 5TH STREET	13935876	29.97	20.00	0.00	49.97
		FRANK MOLITOR	Total		28.59	0.00	0.00	28.59
		FRANK MOLITOR	Total		58.56	20.00	0.00	78.56
922001	922001	KERRIE BRIDGES	882 6TH ST.	14346441	37.24	20.00	0.00	57.24
		KERRIE BRIDGES	Total		34.51	0.00	0.00	34.51
		KERRIE BRIDGES	Total		71.75	20.00	0.00	91.75
925001	925001	AMY BLETCHER	810 6TH ST.	14346514	35.70	20.00	0.00	55.70
		AMY BLETCHER	Total		38.56	0.00	0.00	38.56
		AMY BLETCHER	Total		74.26	20.00	0.00	94.26
929001	929001	FLO (EDNA F. LEVIN)	809 7TH ST.	2000047486	29.05	20.00	0.00	49.05
		FLO (EDNA F. LEVIN)	Total		27.85	0.00	0.00	27.85
		FLO (EDNA F. LEVIN)	Total		56.90	20.00	0.00	76.90
956001	956001	JOE VASTOLA	882 8TH ST.	14346507	30.37	20.00	0.00	50.37

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Location No	Account No	Name	Address	Meter No.	Prev. Balance	Penalty	Tax	Account Balance
956001	956001	JOE VASTOLA	882 8TH ST.		29.28	0.00	0.00	29.28
		JOE VASTOLA	Total		59.65	20.00	0.00	79.65
959001	959001	CINDY PETRIE	909 6TH STREET		21.31	20.00	0.00	41.31
				14346498				
					36.66	0.00	0.00	36.66
		CINDY PETRIE	Total		57.97	20.00	0.00	77.97
964001	964001	FREDDIE BAYLOR	951 6TH ST-WHITMAN PT		36.98	20.00	0.00	56.98
				2100160635				
					34.27	0.00	0.00	34.27
		FREDDIE BAYLOR	Total		71.25	20.00	0.00	91.25

Total Customers	45		
Prev. Balance	\$3,393.38		
Penalty	\$900.00	Previously Posted Penalty	\$0.00
Total Tax	\$0.00		
Account Balance	\$4,293.38		

7 customers  
\$1513.80

**Employee Time off Accrued and Used**

01-Jul-2023 to 30-Jul-2023

**Doty, Gabriel T**

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
07/14/2023	31715	07/08/2023	07/14/2023	46.00	1.90	-	58.92	2.00	-	6.00
07/20/2023	31737	07/15/2023	07/21/2023	55.00	1.90	-	60.82	2.00	-	8.00
07/28/2023	31747	07/22/2023	07/28/2023	32.00	1.90	-	62.72	2.00	-	10.00
07/07/2023	31700	07/01/2023	07/07/2023	40.00	1.90	40.00	24.62	2.00	-	12.00
				<b>173.00</b>	<b>7.60</b>	<b>40.00</b>	<b>24.62</b>	<b>8.00</b>	<b>0.00</b>	<b>12.00</b>

**Johns, Alicia M.**

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
07/13/2023	31714	07/10/2023	07/14/2023	42.00	3.13	-	60.25	2.00	-	6.95
07/20/2023	31738	07/17/2023	07/21/2023	40.00	3.13	8.00	55.38	2.00	-	8.95
07/27/2023	31742	07/24/2023	07/28/2023	40.00	3.13	8.00	50.52	2.00	-	10.95
07/07/2023	31696	07/03/2023	07/07/2023	40.00	3.13	8.00	45.65	2.00	-	12.95
				<b>162.00</b>	<b>12.53</b>	<b>24.00</b>	<b>45.65</b>	<b>8.00</b>	<b>0.00</b>	<b>12.95</b>

**McCain, James E.**

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
07/14/2023	31734	07/08/2023	07/14/2023	40.00	3.13	-	251.05	2.00	2.00	1,022.80
07/21/2023	31740	07/15/2023	07/21/2023	46.00	3.13	-	254.18	2.00	-	1,024.80
07/27/2023	31745	07/22/2023	07/28/2023	55.00	3.13	-	257.32	2.00	9.00	1,017.80
07/06/2023	31698	07/01/2023	07/07/2023	59.00	3.13	-	260.45	2.00	-	1,019.80
				<b>200.00</b>	<b>12.53</b>	<b>0.00</b>	<b>260.45</b>	<b>8.00</b>	<b>11.00</b>	<b>1,019.80</b>

**Quinn, William M.**

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
07/13/2023	31713	07/08/2023	07/14/2023	55.00	3.13	-	180.03	2.00	6.00	274.50
07/21/2023	31741	07/15/2023	07/21/2023	40.00	3.13	-	183.17	2.00	4.00	272.50
07/28/2023	31748	07/22/2023	07/28/2023	47.00	3.13	-	186.30	2.00	-	274.50
07/07/2023	31701	07/01/2023	07/07/2023	46.00	3.13	8.00	181.43	2.00	-	276.50
				<b>188.00</b>	<b>12.53</b>	<b>8.00</b>	<b>181.43</b>	<b>8.00</b>	<b>10.00</b>	<b>276.50</b>

**Richburg, Margaret A.**

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
07/14/2023	31716	07/08/2023	07/14/2023	40.00	3.13	17.50	14.63	2.00	-	4.00
07/20/2023	31739	07/15/2023	07/21/2023	40.00	3.13	8.00	9.77	2.00	-	6.00
07/27/2023	31746	07/22/2023	07/28/2023	40.00	3.13	2.00	10.90	2.00	6.00	2.00
07/06/2023	31699	07/03/2023	07/07/2023	40.00	3.13	-	14.03	2.00	4.00	-
				<b>160.00</b>	<b>12.53</b>	<b>27.50</b>	<b>14.03</b>	<b>8.00</b>	<b>10.00</b>	<b>0.00</b>

**Cedar Key Water & Sewer District**  
**Profit & Loss Budget Performance**

October 2022 through June 2023

Ordinary Income/Expense	Oct 1 '22 - Jun 30, 23	Projected 09/30/2023	2022/23 Budget	Proposed 2023/24	
<b>Income</b>					
<b>300 - Income</b>					
305 - Water Revenue	374,818.74	502,000.00	526,000.00	517,060.00	Assumes 3% rate Hike
310 - Sewer Revenues	314,265.01	421,000.00	435,000.00	433,630.00	Assumes 3% rate Hike
320 - City Solid Waste Billing	29.99	0.00	-	-	
325 - Penalties	9,057.33	12,000.00	2,958.00	1,200.00	
330 - Earned Interest	859.42	1,150.00	20.00	1,150.00	
335 - New Meter Charges	1,200.00	1,200.00	5,600.00	1,200.00	
350 - Misc Income	1,553.54	1,600.00	12,500.00	1,600.00	
360 - Carry Forward	0.00	0.00	0.00	-	
365. Meter Installation Fee	505.00	505.00	1,200.00	505.00	
380 - Grant SRF Planning	2,694.84	2,670.00	-	-	
383- DEP Sewer Grant	108,000.00	108,000.00	-	-	
300 - Income - Other	203.53	204.00	250.00	250.00	
<b>Total 300 - Income</b>	<b>813,187.40</b>	<b>1,050,329.00</b>	<b>983,278.00</b>	<b>966,595.00</b>	
<b>Other Sources Of Income</b>					
390 Special Legislative Appr	65,378.19	65,378.00	-	-	
341 - City Portion of Leases	1,547.58	2,058.00	2,058.00	2,058.00	
315 - Ad Valorem Tax					
315.100 - Ad Valorem	248,197.55	258,000.00	262,275.00	387,484.00	Assumes 1.6 mills
315 - Ad Valorem Tax - Other	0.00	0.00	0.00	-	
<b>Total 315 - Ad Valorem Tax</b>	<b>248,197.55</b>	<b>258,000.00</b>	<b>262,275.00</b>	<b>387,484.00</b>	
331 - City Contribution	811.55	812.00	-	-	
340 - Rental Income	18,031.62	24,000.00	30,123.00	24,000.00	
370 - Service Charge New Connection	24,500.00	24,500.00	11,300.00	24,500.00	
333 - Other Miscellaneous	898.39	1,000.00	530.00	1,000.00	
<b>Total Other Sources Of Income</b>	<b>359,364.88</b>	<b>375,748.00</b>	<b>304,228.00</b>	<b>439,042.00</b>	
<b>Total Income</b>	<b>1,172,552.28</b>	<b>1,426,077.00</b>	<b>1,287,506.00</b>	<b>1,395,637.00</b>	
<b>Gross Profit</b>	<b>1,172,552.28</b>	<b>1,426,077.00</b>	<b>1,287,506.00</b>	<b>1,395,637.00</b>	

**Cedar Key Water & Sewer District  
Profit & Loss Budget Performance**

October 2022 through June 2023  
 Oct 1 '22 - Projected 2022/23 Budget  
 Jun 30, 23 09/30/2023 Proposed 2023/24

Expense	Oct 1 '22 - Jun 30, 23	Projected 09/30/2023	2022/23 Budget	Proposed 2023/24	Average 4% Increase
<b>500 · GENERAL AND ADMINISTRATIVE</b>					
510 · Payroll					
510.01 · Salaries	226,642.96	301,435.00	304,048.00	313,500.00	
510.02 · Social Security/Medicare	16,977.51	22,580.00	23,259.68	24,000.00	
510.03 · Retirement	22,774.00	30,300.00	30,405.00	31,512.00	
510.04 · Health, Dental & Life Ins	54,160.76	72,050.00	79,613.32	76,373.00	
510.05 · Workers Comp.	7,122.81	7,125.00	8,400.00	7,500.00	
510.06 · Compensated Absence Expense	0.00	0.00	0.00	-	
<b>Total 510 · Payroll</b>	<b>327,678.04</b>	<b>433,490.00</b>	<b>445,726.00</b>	<b>452,885.00</b>	
520 · Office					
520.01 · Supplies	798.34	1,075.00	2,000.00	1,200.00	
520.02 · Postage & Shipping	5,296.37	7,045.00	6,220.00	7,600.00	
520.03 · Copier, Computer, Billing, Etc.	3,435.99	4,500.00	3,465.00	4,500.00	
520.04 · Printing and Copying	831.93	1,000.00	1,148.00	1,000.00	
520.05 · Web Portal/E-Billing	204.49	205.00	0.00	250.00	
520.08 · Bad Debt Expense	0.00	0.00	0.00	-	
<b>Total 520 · Office</b>	<b>10,567.12</b>	<b>13,825.00</b>	<b>12,833.00</b>	<b>14,550.00</b>	
530 · Utilities					
530.01 · Fuel For Equipment	6,646.96	8,850.00	13,200.00	10,000.00	
530.02 · Solid Waste Disposal	1,024.35	1,400.00	1,130.00	1,400.00	
530.03 · Telephone	7,666.76	10,200.00	10,000.00	10,500.00	
530 · Utilities - Other	0.00	0.00	0.00	-	
<b>Total 530 · Utilities</b>	<b>15,338.07</b>	<b>20,450.00</b>	<b>24,330.00</b>	<b>21,900.00</b>	
540 · Professional Fees					
540.01 · Audit & Accounting	21,960.00	22,200.00	22,200.00	25,000.00	
540.02 · Management/Legal	21,431.95	30,000.00	30,000.00	32,000.00	
540.03 · Property Appraiser's Fee	0.00	6,520.00	7,000.00	6,750.00	
540.05 · Tax Collector Fees	142.10	5,200.00	5,200.00	5,500.00	
540.04.Water/Wastwater Operator	0.00	0.00	0.00	-	

**Cedar Key Water & Sewer District**  
**Profit & Loss Budget Performance**

	Oct 1 '22 - Jun 30, 23	October 2022 through June 2023 Projected 09/30/2023	2022/23 Budget	Proposed 2023/24
<b>Total 540 - Professional Fees</b>	43,534.05	63,920.00	64,400.00	69,250.00
<b>550 - General Repair &amp; Maint</b>				
550.01 - Vehicle	2,140.16	2,846.00	3,606.00	3,000.00
550.02 - Equipment and Tools	883.56	1,200.00	5,830.00	2,000.00
550.03 - Building	157.48	160.00	600.00	500.00
550.04 - Supplies	762.72	900.00	948.00	900.00
550.05 - New Tools	0.00	0.00	0.00	-
<b>Total 550 - General Repair &amp; Maint</b>	<b>3,943.92</b>	<b>5,106.00</b>	<b>10,984.00</b>	<b>6,400.00</b>
<b>560 - Other</b>				
560.01 - Property/Liability Ins.	53,601.00	53,601.00	52,000.00	56,300.00
560.02 - Election Expenses	0.00	0.00	4,000.00	-
560.03 - Continuing Education	515.00	1,000.00	3,000.00	2,500.00
560.04 - Annual Fees & Dues	4,960.60	5,000.00	11,000.00	6,000.00
560.05 - Ads and Publications	1,967.82	2,500.00	500.00	2,500.00
560.06 - Miscellaneous	1,224.07	1,500.00	1,650.00	1,500.00
560.07 - Contingency	0.00	0.00	43,740.00	119,812.00
<b>Total 560 - Other</b>	<b>62,268.49</b>	<b>63,601.00</b>	<b>115,890.00</b>	<b>188,612.00</b>
<b>Total 500 - GENERAL AND ADMINISTRATIVE</b>	<b>463,329.69</b>	<b>600,392.00</b>	<b>674,163.00</b>	<b>753,597.00</b>
<b>600 - DIRECT WATER EXPENSES</b>				
610 - Chemicals and Filters				
610.01 - Chemicals	61,914.60	83,000.00	88,330.00	83,000.00
610.02 - Miex Resin	0.00	0.00	30,000.00	20,000.00
<b>Total 610 - Chemicals and Filters</b>	<b>61,914.60</b>	<b>83,000.00</b>	<b>118,330.00</b>	<b>103,000.00</b>
620 - Laboratory				
620.01 - In House Lab	1,058.87	1,500.00	2,920.00	2,750.00
620.02 - Outside Lab	-1,118.50	2,200.00	4,348.00	2,200.00
<b>Total 620 - Laboratory</b>	<b>-59.63</b>	<b>3,700.00</b>	<b>7,268.00</b>	<b>4,950.00</b>
630 - Regulatory				
630.01 - Permits	125.00	125.00	0.00	150.00
<b>Total 630 - Regulatory</b>	<b>125.00</b>	<b>125.00</b>	<b>0.00</b>	<b>150.00</b>
640 - Repairs and Maintenance				

**Cedar Key Water & Sewer District**  
**Profit & Loss Budget Performance**

	October 2022 through June 2023		2022/23	Proposed
	Oct '22 -	Projected	Budget	2023/24
	Jun 30, 23	09/30/2023		
640.01 · Piping and Distribution	6,953.66	9,310.00	20,850.00	20,000.00
640.02 · Equipment	11,671.32	15,000.00	12,560.00	16,000.00
640.03 · Building & Grounds	1,448.08	1,700.00	7,690.00	4,000.00
640.04 · Water Tower Maintenance	13,798.29	18,400.00	16,000.00	20,000.00
640.05 · Generators Annual Mainte	0.00	0.00	1,930.00	2,000.00
640.06 · Water Plant Maintenance	0.00	0.00	30,000.00	25,000.00
<b>Total 640 · Repairs and Maintenance</b>	<b>33,871.35</b>	<b>44,410.00</b>	<b>89,030.00</b>	<b>87,000.00</b>
<b>650 · Utilities</b>				
650.01 · Electric	18,917.79	25,160.00	22,000.00	27,500.00
650.02 · Propane	470.21	940.00	1,090.00	1,000.00
650.03 · Telephone	976.19	1,300.00	2,360.00	1,500.00
<b>Total 650 · Utilities</b>	<b>20,364.19</b>	<b>27,400.00</b>	<b>25,450.00</b>	<b>30,000.00</b>
<b>660 · Other</b>				
660.01 · Professional Fees	0.00	0.00	10,000.00	10,000.00
660.02 · Engineering-SRF Planning	0.00	0.00	0.00	-
660.04 Prof. Fees- Water Plant	0.00	0.00	0.00	-
660.05 Pilot Study- Water Plant	0.00	0.00	0.00	-
660.20 · Contingency	0.00	0.00	0.00	-
<b>Total 660 · Other</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>670 · Capital Expenditures</b>				
670.02 Water Plant Construction	0.00	0.00	0.00	-
670.04 · New Vehicle/Equip.	41,830.00	41,830.00	50,000.00	50,000.00
<b>Total 670 · Capital Expenditures</b>	<b>41,830.00</b>	<b>41,830.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
<b>680 · Loans</b>				
680.07 · DCB - LOC Interest	0.00	0.00	0.00	-
680.05 · RD - Water System Interest	0.00	29,040.00	29,040.00	29,040.00
680.06 · RD-Water System Principal	0.00	20,000.00	20,000.00	20,000.00
<b>Total 680 · Loans</b>	<b>0.00</b>	<b>49,040.00</b>	<b>49,040.00</b>	<b>49,040.00</b>
685.00 · Contingency	0.00	0.00	0.00	10,000.00
690.1 · Depreciation Water	0.00	0.00	0.00	-
<b>Total 600 · DIRECT WATER EXPENSES</b>	<b>158,045.51</b>	<b>249,380.00</b>	<b>349,118.00</b>	<b>344,140.00</b>

**Cedar Key Water & Sewer District**  
**Profit & Loss Budget Performance**

	October 2022 through June 2023	2022/23	Proposed
	Oct 1 '22 -	Budget	2023/24
	Jun 30, 23	09/30/2023	
<b>700 · DIRECT WASTEWATER EXPENSES</b>			
710 · Chemicals and Filters			
710.01 · Chemicals	19,906.47	26,500.00	27,500.00
<b>Total 710 · Chemicals and Filters</b>	<b>19,906.47</b>	<b>26,500.00</b>	<b>27,500.00</b>
720 · Laboratory			
720.01 · In House Lab	0.00	0.00	-
720.02 · Outside Lab	10,260.80	13,750.00	14,100.00
<b>Total 720 · Laboratory</b>	<b>10,260.80</b>	<b>13,750.00</b>	<b>14,100.00</b>
730 · Regulatory			
730.01 · Permits	0.00	0.00	1,000.00
730.02 · Biosolids Hauling	57,390.00	78,500.00	85,000.00
<b>Total 730 · Regulatory</b>	<b>57,390.00</b>	<b>78,500.00</b>	<b>86,000.00</b>
740 · Repairs Maintenance Other			
740.01 · Piping & Distribution	18,789.23	25,000.00	30,000.00
740.02 · Equipment	20,737.06	25,000.00	30,000.00
740.03 · Building and Grounds	1,448.08	3,000.00	50,000.00
740.04 · Generator-Annual Maintenance	0.00	0.00	10,000.00
<b>Total 740 · Repairs Maintenance Other</b>	<b>40,974.37</b>	<b>53,000.00</b>	<b>120,000.00</b>
750 · Utilities			
750.01 · Electric	23,818.07	32,000.00	35,000.00
750.02 · Propane	921.41	1,500.00	1,800.00
<b>Total 750 · Utilities</b>	<b>24,739.48</b>	<b>33,500.00</b>	<b>36,800.00</b>
760 · Other			
760.01 · Professional Fees -WWTP Permit	0.00	0.00	3,500.00
760.02 · Contingency	0.00	10,000.00	10,000.00
<b>Total 760 · Other</b>	<b>0.00</b>	<b>10,000.00</b>	<b>13,500.00</b>
770.000 · DEP Grant Expenses			
770.100 · DEP Sewer Grant - Engineering	108,000.00	108,000.00	-
<b>Total 770.000 · DEP Grant Expenses</b>	<b>108,000.00</b>	<b>108,000.00</b>	<b>-</b>



**Cedar Key Water & Sewer District**  
**Profit & Loss Budget Performance**

	October 2022 through June 2023	2022/23	Proposed
	Oct 1 '22 -	Budget	2023/24
	Jun 30, 23	09/30/2023	
770 · Capital Expenditures	0.00	0.00	-
770.01 · Bridge 1,2,3 Drills			
Total 770 · Capital Expenditures	0.00	0.00	-
790.1 · Depreciation Sewer	0.00	0.00	-
Total 700 · DIRECT WASTEWATER EXPENSES	261,271.12	323,250.00	297,900.00
Total Expense	882,646.32	1,173,022.00	1,393,637.00
Net Ordinary Income	289,905.96	253,055.00	-
Net Income	<b>289,905.96</b>	<b>253,055.00</b>	<b>0.00</b>

**From:** Greg Lang <GLang@mittauer.com>  
**Sent:** Tuesday, August 01, 2023 12:51 PM  
**To:** Ckwater; joehand1 (joehand1@gmail.com); savanna.barry@ufl.edu; Mike Allan (msal@ufl.edu); 'suecolson@bellsouth.net'  
**Cc:** sknight; John Petrohovich  
**Subject:** Rosewood Water Main & WTP & WWTF Hardening & Resiliency- Cost Estimate for NOAA grant. M&A Project No. 0605-29-1  
**Attachments:** CKWSD Site Visit Notes w-photos 7-14-23.pdf; Opinion of Probable Cost (7-31-23)-Hardening & Resiliency of WTP & WWTF.pdf; Opinion of Probable Project Cost for Extending Water Mains to Rosewood (8-1-23).pdf

James,

I have attached the Opinion of Probable Coast to bring a 12" water main from the WTP to Rosewood. I would consider this a 'backbone' project, meaning that we would get the 12" main to the SR 24 / CR 345 split and be able to connect approximately 200 customers. These would be the customers along SR 24 and the easiest to reach and most dense residential neighborhoods as well as stub water to the RV parks adjacent to SR 24. We have also included 5 fire hydrants.

The probable cost estimate for this work, including a 30% contingency is: \$19.3 million. If this project came to fruition, I see this as a joint Waccasassa Water & Wastewater Cooperative (W3C) / CKWSD project with Levy County support and CKWSD providing the water, billing, and related services.

This in no way should be thought of as a replacement to or slowing down the effort that W3C is working on to bring a water main from Bronson as that is the critical long term solution for serving Bronson, Otter Creek, Cedar Key and the Rosewood area. But the reality is that much larger project may take between 5 and 10 years to accomplish.

The hardening and resiliency work at the WTP and WWTF and the Dock Street wastewater line hardening in the attached Opinion of Probable Cost totals to \$ 5.8 million. The total for both projects rounds to \$25 million.

Joe, as the CKWSD representative serving on the W3C Board, I wanted to bring you into this conversation at this time because the concept of including these projects in the Letter of Intent (LOI) for the NOAA grant opportunity would require W3C's support. Additionally, because W3C is working on a an LOI for the Regional Collaborative Building and Strategy Development (Track One) side of the NOAA grant opportunity I don't see an conflict for W3C to collaborate on the this LOI as it is for Implementation activities (Track Two). What do you think? Would you request that W3C support for this NOAA grant opportunity be placed on the W3C agenda for next Wednesday, August 8<sup>th</sup>?

Savanna, Mike, as you work up the LOI and projects and estimated costs for the resiliency efforts you would include, do you think with the addition of your project we would still fall between the \$25 million and \$50 million expected award size?

Commissioner Sue, are the City's resiliency project(s) the same or different than the UF ones that Mike and Savanna are working on? If different the city needs to provide a brief narrative and estimated cost.

Scott, I copied you in this email to make you aware of this discussion as it is my understanding you are the lead on preparing the Track One LOI for W3C. When you get a chance, give me a call to discuss.

**GREG LANG**  
VP COMMUNITY DEVELOPMENT  
MITTAUER & ASSOCIATES, INC.  
580-1 Wells Road  
Orange Park, FL 32073  
Office: (904) 278-0030  
Cell: (352) 222-8372  
Email: glang@mittauer.com



**OPINION OF PROBABLE PROJECT COST  
HARDENING AND RESILIENCY OF WTP AND WWTP  
CEDAR KEY WATER & SEWER DISTRICT  
Mittauer & Associates, Inc. Project No. 0605-29-1  
7/31/23**

**WTP:**

ITEM NO.	DESCRIPTION	ESTIMATED COST
1	Mobilization & General Conditions	\$115,000
2	Sandblast and Recoat Existing Steel Tanks	\$400,000
3	Replace Existing Deteriorated Stairs and Walkways	\$150,000
4	Replace Various Valves and Yard Piping	\$100,000
5	Replace Existing Transfer Switch	\$75,000
6	Provide SCADA System	\$160,000
	SUBTOTAL CONSTRUCTION =	\$1,000,000
	CONSTRUCTION CONTINGENCY (30%) =	\$300,000
	TOTAL ESTIMATED CONSTRUCTION =	\$1,300,000
	NON-CONSTRUCTION COSTS (20%) =	\$260,000
	<b>TOTAL ESTIMATED COST =</b>	<b>\$1,560,000</b>

**WWTP:**

ITEM NO.	DESCRIPTION	ESTIMATED COST
1	Mobilization & General Conditions	\$250,000
2	Replace Hoist at Headworks	\$25,000
3	Replace Existing Aeration System with Floor Mounted Grid System	\$200,000
4	Replace Clarifier Gear Boxes	\$150,000
5	Replace Existing Deteriorated Walkways	\$150,000
6	Rehabilitate Existing Filters and Install New Media	\$150,000
7	Replace Existing Chlorination and Dechlorination Equipment	\$100,000
8	Repair Leaks in Concrete Tanks and Cantilevered Walkways	\$300,000
9	Repair Mortar Loss in Masonry Units	\$100,000
10	Replace Various Valves and Yard Piping	\$150,000
11	Provide New Flowmeter at the End of the CCC	\$50,000
12	Repair/Replace Exposed Electrical Circuits & Main Panel	\$250,000
13	Provide New Emergency Generator	\$400,000
13	Provide SCADA System	\$200,000
	SUBTOTAL CONSTRUCTION =	\$2,475,000
	CONSTRUCTION CONTINGENCY (30%) =	\$742,500
	TOTAL ESTIMATED CONSTRUCTION =	\$3,217,500
	NON-CONSTRUCTION COSTS (20%) =	\$643,500
	<b>TOTAL ESTIMATED COST =</b>	<b>\$3,861,000</b>

**DOCK STREET GRAVITY SEWER MAIN REPLACEMENT:**

ITEM NO.	DESCRIPTION	ESTIMATED COST
1	Mobilization & General Conditions	\$25,000
2	Replacement of 400 LF of 8" PVC with 8" DIP	\$200,000
SUBTOTAL CONSTRUCTION =		\$225,000
CONSTRUCTION CONTINGENCY (30%) =		\$67,500
TOTAL ESTIMATED CONSTRUCTION =		\$292,500
NON-CONSTRUCTION COSTS (20%) =		\$58,500
TOTAL ESTIMATED COST =		\$351,000
TOTAL ESTIMATED PROJECT COST =		\$5,772,000



**OPINION OF PROBABLE PROJECT COST**  
**WATER MAIN EXTENSION TO ROSEWOOD**  
**CEDAR KEY WATER & SEWER DISTRICT**  
**Mittauer & Associates, Inc. Project No. 0605-29-1**  
**8/1/23**

ITEM NO.	DESCRIPTION	ESTIMATED QUANTITY	UNIT	UNIT COST	COST
1	Mobilization & General Conditions	1	LS	\$1,243,000	\$1,243,000
2	PVC Water Main, Conventional Installation				
a.	12-inch	30,000	LF	\$120	\$3,600,000
b.	8-inch	12,000	LF	\$80	\$960,000
c.	6-inch	20,000	LF	\$60	\$1,200,000
d.	2-inch	5,000	LF	\$30	\$150,000
3	PVC Water Main, Directional Drill				
a.	12-inch	3,000	LF	\$200	\$600,000
b.	8-inch	2,000	LF	\$150	\$300,000
c.	6-inch	4,000	LF	\$100	\$400,000
d.	2-inch	1,000	LF	\$80	\$80,000
3	Ductile Iron Fittings (cement-lined)	50,000	LBS	\$12	\$600,000
4	Gate Valves				\$0
a.	12-inch	30	Each	\$2,500	\$75,000
b.	8-inch	15	Each	\$2,000	\$30,000
c.	6-inch	60	Each	\$1,500	\$90,000
d.	2-inch	40	Each	\$600	\$24,000
5	Fire Hydrants	120	Each	\$6,500	\$780,000
6	Water Services				\$0
a.	Single Short	100	Each	\$1,200	\$120,000
b.	Single Long	100	Each	\$1,600	\$160,000
c.	Double Short	20	Each	\$2,000	\$40,000
d.	Double Long	20	Each	\$2,400	\$48,000
7	Water Booster Pump Station	1	LS	\$750,000	\$750,000
8	Removal & Replacement of Unsuitable Soils	7,500	LF	\$40	\$300,000
9	Asphalt Roadway Restoration	4,000	LF	\$80	\$320,000
10	Concrete Driveway/Sidewalk Restoration	3,000	LF	\$100	\$300,000
11	Stabilized Roadway Restoration	3,000	LF	\$50	\$150,000
12	Flushing, Pressure Testing, & Disinfection	1	LS	\$50,000	\$50,000
13	Project Closeout & Demobilization	1	LS	\$30,000	\$30,000
SUBTOTAL CONSTRUCTION =					\$12,400,000
CONSTRUCTION CONTINGENCY (30%) =					\$3,720,000
TOTAL ESTIMATED CONSTRUCTION =					\$16,120,000
NON-CONSTRUCTION COSTS (20%) =					\$3,224,000
TOTAL ESTIMATED COST =					\$19,344,000

**Cedar Key Water and Sewer District Board of  
Commissioners  
Agenda Request**

Date of Meeting: August 14, 2023  
Date Submitted: August 10, 2023  
To: Cedar Key Water and Sewer District Board of Commissioners  
From: Evan Rosenthal, District Attorney  
Subject: Request Board Direction Concerning Audit Services

**Statement of Issue:**

This agenda item requests Board direction concerning the provision of audit services, including whether to renew the Board’s contract with James Moore.

**Background and Analysis:**

The Board engaged the services of James Moore and Co, P.L. (“James Moore”) to conduct the required audit of the District for FY 20, 21, and 22. The District’s contract with James Moore permits the parties to renew the engagement for two additional one year periods, at the option of both parties.

James Moore submitted the attached proposed engagement letter for performance of the audit for FY 23 and 24. The fees proposed by James Moore are as follows:

<b>Year Ending September 30,</b>	<b>Audit Fee</b>	<b>Single Audit Fee (if applicable)</b>
2023	\$18,000	\$4,000
2024	\$19,000	\$4,000

The proposal represents an increase in the proposed audit fee of \$6,500 over the FY 22 audit fee (\$11,500).

The Board has the option of agreeing to the renewal with James Moore for FY 23 or for both FY 23 and FY 24. If the Board elects to renew the engagement with James Moore, the engagement should only be approved subject to certain revisions to the “standard terms and conditions” attached to the engagement letter to revise the provisions related to indemnification (currently provides for the District to indemnify James Moore for any losses arising out of the audit services) and to include contractual provisions required by Florida law. A revised contract reflecting these changes would be negotiated with James Moore and brought back to the Board for approval in September.

The Board also has the option to re-procure audit services for FY 23 and beyond. If the Board wishes to re-procure audit services, Section 218.381, F.S., establishes certain procedures that must be followed in the procurement of audit services. The first step is to convene a meeting of the District's Audit Committee for the purpose of establishing factors for evaluation of audit services and then preparing and releasing an RFP for audit services and evaluating responses received pursuant to same and making a recommendation to the Board for award of a contract.

Section 1.11 of the District's Codified Resolutions provides that the Audit Committee consists of:

1. The District's General Manager.
2. The District's Administrative Secretary.
3. The Chairman of the District's Board.

If the Board desires to re-procure audit services, it should direct the Audit Committee to convene and release an RFP within the next 1-2 months in order to keep the process on schedule for delivery of the required annual financial report within the legally required timeframes (i.e. by June 30).

**Options:**

1. Renew Agreement for Audit Services with James Moore for FY 23 Only, Subject to Negotiation of Revised Contract with James Moore.
2. Renew Agreement for Audit Services with James Moore for FY 23 and FY 24, Subject to Negotiation of Revised Contract with James Moore.
3. Re-Procure Audit Services and Direct the Audit Committee to Convene and Release an RFP for Audit Services.
4. Board Direction

**Recommendation:**

Option #4 – Board Direction

**Attachments:**

1. Agreement with James Moore for Audit Services for FY 20-22
2. Proposed Agreement with James Moore for Audit Services for FY 23-24





August 1, 2023

To the Board of Commissioners,  
Cedar Key Water and Sewer District:

You have requested that we audit the financial statements of the Cedar Key Water and Sewer District (the District) as of September 30, 2023 and 2024, and for the years then ended, 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 addition, if applicable, we will audit the District's compliance over major federal award programs and major state projects for the years ended September 30, 2023 and 2024. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the District's major federal award programs and major state projects.

The objectives of our audit of the financial statements 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 auditors' report that includes our opinion. 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 auditing standards generally accepted in the United States of America (GAAS), and in accordance with Government Auditing Standards, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the District complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis (MD&A) or budgetary comparison information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's discussion and analysis

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the

basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with GAAS. We intend to provide an opinion on whether the following supplementary information is presented fairly in all material respects in relation to the basic financial statements as a whole:

1. Schedule of expenditures of federal awards and state financial assistance (if applicable)

#### **Data Collection Form**

If applicable, prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility, if the Data Collection Form is applicable. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form, if applicable, is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

#### **Audit of the Financial Statements**

We will conduct our audits in accordance with GAAS and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America (if applicable); the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards* (Uniform Guidance) (if applicable); Section 215.97, Florida Statutes, *Florida Single Audit Act* (if applicable), and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General (if applicable). As part of an audit of financial statements in accordance with GAAS, and in accordance with Government Auditing Standards, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report as required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General upon completion of our audit.

#### **Significant Risks Identified**

We have identified the following preliminary significant risks of material misstatement as part of our audit planning, which are being communicated to comply with auditing standards and do not represent any specific finding and/or concerns related to the audit:

- Override of internal controls by management
- Improper revenue recognition due to fraud
- Improper use of restricted resources

Our final communication of significant risks identified will take place upon completion of our audit.

**Audit(s) of Major Program and/or Major Project Compliance**

If applicable, our audit(s) of the District's major federal award program(s) and/or state project(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance; and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General; and will include tests of accounting records, a determination of major programs and/or projects in accordance with the Uniform Guidance, Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, and other procedures we consider necessary to enable us to express such an opinion on major federal award program and/or major state project compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the District's compliance based on the audit. 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, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the federal programs as a whole.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the District's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the District's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the District's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

Chapter 10.550, Rules of the State of Florida, Office of the Auditor General requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major state projects, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the District's compliance based on the audit. 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, Government Auditing Standards, and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state projects as a whole.

Our procedures will consist of tests of transactions and other applicable procedures described in the State of Florida State Projects Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Organization's major state projects, and performing such other procedures as we consider necessary in the circumstances. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major state projects in our report on compliance issued pursuant to Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

Also, as required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, we will obtain an understanding of the District's internal control over compliance relevant to the audit in order to design and perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major state project. Our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

As part of a compliance audit in accordance with GAAS, and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the District's major federal award programs and/or major state projects, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

#### **Management's Responsibilities**

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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. For identifying, in its accounts, all federal awards received and state financial assistance expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards and/or state financial assistance (including notes and noncash assistance received) in accordance with the Uniform Guidance (if applicable) and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General requirements (if applicable);

6. For the design, implementation, and maintenance of internal control over federal awards, state financial assistance, and compliance;
7. For establishing and maintaining effective internal control over federal awards and state financial assistance that provides reasonable assurance that the District is managing federal awards and state projects in compliance with federal and state statutes, regulations, and the terms and conditions of the federal awards and state financial assistance;
8. For identifying and ensuring that the District complies with federal laws and state statutes, regulations, and the terms and conditions of federal award programs and state financial assistance projects and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and state financial assistance projects;
9. For disclosing accurately, currently, and completely the financial results of each federal award and major state project in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, and relevant to federal award programs and state financial assistance projects, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the District and others from whom we determine it necessary to obtain audit evidence.
  - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
  - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the District involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information;

23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter; and
24. For identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants.
25. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of fieldwork.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

#### **Additional Examination Engagements**

You have requested that we examine the District's compliance for the fiscal year ended September 30, 2023 and 2024, with the following statutes (collectively, "the Statutes"):

- Section 218.415, Florida Statutes, *Local Government Investment Policies*

We are pleased to confirm our acceptance and our understanding of this direct examination engagement by means of this letter. Our examination will be conducted with the objective of obtaining reasonable assurance by evaluating whether the District complied in all material respects with the Statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion in a written practitioner's report that conveys the results of our evaluation.

#### *Practitioner Responsibilities*

We will conduct our examination in accordance with the attestation standards established by the AICPA. An examination involves performing procedures to obtain attest evidence about whether the District complied with the Statutes, in all material respects. An examination involves performing procedures to obtain evidence about the District's compliance with the Statutes. The nature, timing, and extent of procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement of the underlying subject matter, whether due to fraud or error.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards. However, we will inform you of any material noncompliance with laws or regulations, uncorrected misstatements, fraud, and when relevant to the underlying subject matter or subject matter information, internal control deficiencies that comes to our attention, unless clearly inconsequential.

*Management Responsibilities*

Our examination will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For ensuring the District complies with the Statutes;
2. For the design, implementation, and maintenance of internal control to prevent, or detect and correct, misstatement of or noncompliance with the Statutes, due to fraud or error;
3. For selecting the criteria for the evaluation of the District's compliance with the Statutes;
4. Determining that such criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement; and
5. To provide us with:
  - a. Access to all information of which management is aware that is relevant to compliance with the Statutes, such as records, documentation, and other matters and that you are responsible for the accuracy and completeness of that information;
  - b. Additional information that we may request from management for the purpose of the examination; and
  - c. Unrestricted access to persons within the District from whom we determine it necessary to obtain attest evidence.

As part of our examination process, we will request from you written confirmation concerning representations made to us in connection with the examination.

*Reporting*

We will issue a written report upon completion of our examination of the District's compliance with the Statutes. Our report will be addressed to the governing body. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

**Nonattest Services**

We will perform the following nonattest services: preparation of financial statements, preparation of schedule of expenditures of federal awards and state financial assistance and data collection form (if applicable). With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities. The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual (James McCain) to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows. We will perform the services in accordance with applicable professional standards. This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm may advise the District with regard to different matters, but the District must make all decisions with regard to those matters.



Any nonattest services performed by us do not constitute an audit performed in accordance with *Government Auditing Standards*.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents or support for any other transactions we select for testing.

We do not host, are not the custodian of, and accept no responsibility for your financial and non-financial data. You acknowledge that you have sole responsibility for the storage and preservation of your financial and non-financial data.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

Zach Chalifour is the service leader for the audit services specified in this letter. The service leader's responsibilities include supervising the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the reports.

Our fees for the audit of the financial statements and related services, including expenses, for each of the fiscal years included in this engagement are as follows:

<u>Year Ending September 30,</u>	<u>Audit Fee</u>	<u>Single Audit Fee (if applicable)</u>
2023	\$18,000	\$4,000
2024	\$19,000	\$4,000

Our fees anticipate the District will retain the services to assist with bookkeeping and the year-end closing of the accounting records by a third-party service provider, currently Beauchamp and Edwards CPAs. In the event such outside assistance is discontinued or changed to a service provider lacking equivalent or better experience, the continuation of this engagement, the engagement terms, and/or applicable fees will need to be reassessed and potentially adjusted.

Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness, and accuracy of the District's records, and, for example, the number of general ledger adjustments required as a result of our work. We will also need your personnel to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments and/or untimely assistance may result in an increase of our fees.

We will not increase the fee over the agreed amount as long as the scope of the audit is consistent with the scope outlined in the Request for Proposal. The District is not completely in control of the scope of work for future years. Significant required changes may be mandated by federal, state, other regulatory agencies or accounting and auditing standards boards or by significant staff changes within the District. For these reasons, if the scope of the audit changes significantly from the scope outlined in the RFP, we would present for approval, prior to commencing work, why an adjustment in fee is warranted.

This engagement may be terminated by either party for noncompliance with the terms as noted in this engagement letter. The parties will provide 60 days' notice of their intention to terminate the engagement.

Upon completion of this engagement with the audit for the year ended September 30, 2024, new engagements can be entered into for up to two additional five-year periods, at the option of both parties. Any such engagements will be evidenced by a new engagement letter.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the District's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

The audit documentation for this engagement is the property of James Moore & Co., P.L. and constitutes confidential information. However, we may be requested to make certain audit documentation available to a grantor or their designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by laws or regulation, or to peer reviews. If requested, access to such audit documentation will be provided under the supervision of James Moore & Co., P.L. personnel. We will notify you of any such request. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

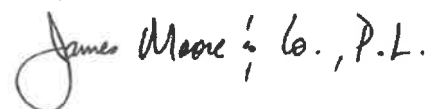
In the normal course of business, we use the services of third-parties and individual contractors, which are not employees of James Moore & Co., P.L. Those services are performed at various levels and in various aspects our engagements including bookkeeping, tax return preparation, consulting, audit and other attest services and clerical and data entry functions. It is possible that during the course of the engagement we may utilize such third-party and individual contractor sources. Additionally, the engagement will, of necessity, require us to handle confidential information and we expect third-party service providers and individual contractors to maintain the confidentiality of such information. To be reasonably assured that unauthorized release of confidential client information does not occur, we require those individuals and third-party service providers to enter into a written agreement to maintain the confidentiality of such information. Your acceptance of this arrangement acknowledges and accepts our handling of confidential information including access by third-party and individual service providers.

This engagement letter includes the attached James Moore & Co., P.L. Standard Terms and Conditions as Attachment A which is incorporated and made a part of this engagement letter by reference.

Cedar Key Water and Sewer District  
August 1, 2023  
Page 11

We appreciate the opportunity to be of service to the Cedar Key Water and Sewer District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of the Cedar Key Water and Sewer District.

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_



CPAs & Advisors

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

April 23, 2021

To the Members  
James Moore & Co., P.L.  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

*Haddox Reid Eubank Betts PLLC*

**Attachment A**  
**James Moore and Co., P.L.**  
**Standard Terms and Conditions**

The terms and conditions set forth below are incorporated into the engagement letter agreement pursuant to which James Moore & Co., P.L. ("JMCO", the "Firm") will provide services to Cedar Key Water & Sewer District ("Client").

1. **Management's Responsibilities** – Management of Client is responsible for establishing and maintaining an effective internal control system. JMCO services may include advice and recommendations which management may or may not adopt. Client's management shall be fully and solely responsible for applying independent business judgment with respect to the services and work product provided by JMCO, to make implementation decisions, if any, and to determine further courses of action with respect to any matters addressed in any advice, recommendations, services, reports, or other work product or deliveries to Client. Management is responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the engagement to JMCO. Client should retain all the documents, canceled checks, and other data that form the basis of income and deductions. If the engagement also includes tax services, these records may be necessary to prove the accuracy and completeness of tax returns to a taxing authority. Client has final responsibility for the tax return(s) and; therefore should review the return(s) carefully before signing and filing.
2. **Responsible Person** – Client designates the individual signing the engagement letter ("Representative") as the individual to whom JMCO should look to provide information, communicate, and answer questions. Client understands that JMCO will rely on the Representative designated above and that decisions by the Representative may be beneficial to some and detrimental to others. JMCO is directed to rely on the Representative for all Client decisions including but not limited to tax treatments, allocation of income and expense items, tax elections and accounting treatments. All communication with the Representative is deemed to be communication with Client.
3. **Advice in Writing** – JMCO only provides advice for Client to rely upon in writing. Casual discussions of tax, accounting or other issues and informal communication are not advice upon which Client can rely. Client agrees that the only advice from JMCO upon which Client may rely is written advice received from JMCO on our letterhead or via e-mail.
4. **Unencrypted E-Mail Use Authorized for Communication** – In connection with this engagement, JMCO may communicate with Client or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, JMCO cannot guarantee or warrant that e-mails from JMCO will be properly delivered and read only by the addressee. Therefore, JMCO specifically disclaims and waives any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions or for the unauthorized use or failed delivery of e-mails transmitted by JMCO in connection with the performance of this engagement. In that regard, Client agrees that JMCO shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information. During the term of this engagement Client may elect by notification in writing to JMCO to suspend or terminate the use of e-mail.

5. **Cooperation** – Client agrees to cooperate with JMCO in the performance of JMCO services for the Client, including providing JMCO with reasonable facilities and timely access to Client’s data, information and personnel. Client shall be responsible for the performance of Client’s employees and agents and for the accuracy and completeness of all data and information provided to JMCO for purposes of this engagement. In the event that JMCO is unable to obtain required information on a timely basis JMCO may revise its estimate of fees, alter the services required and/or terminate the engagement.
6. **Independent Contractor** – Client and JMCO are both independent contractors and neither Client nor JMCO are, or shall be considered to be, an agent, distributor or representative of the other. Neither Client nor JMCO shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
7. **Payment of Invoices** – JMCO will bill Client for professional services, expenses, and out-of-pocket costs on a monthly basis. Payment is due within 30 days of the date on the billing statement. JMCO reserves the right to suspend work or terminate the engagement in the event that payment is not received within 30 days of the date on the billing statement. JMCO may also suspend work or terminate the engagement if information furnished is not satisfactory for JMCO to perform work on a timely basis. JMCO will notify Client if work is suspended or terminated. If JMCO elects to terminate the engagement for nonpayment or for any other reason provided for in this letter, the engagement will be deemed to have been completed for purposes of payment being due from Client. Upon written notification of termination, even if JMCO has not released work product, Client will be obligated to compensate JMCO for all time expended and to reimburse JMCO for all out-of-pocket costs through the date of termination. Suspension of work or termination of the engagement may result in missed deadlines, penalties/interest along with other consequences and Client agrees that suspended work or termination of the engagement shall not entitle Client to recover damages from JMCO. All fees, charges and other amounts payable to JMCO hereunder do not include any sales, use, value added or other applicable taxes, tariffs or duties, payment of which shall be the sole responsibility of Client, excluding any applicable taxes based on JMCO’s net income or taxes arising from the employment or independent contractor relationship between JMCO and JMCO’s personnel. A late payment charge of 1½% per month will be assessed on any balance that remains unpaid after deduction of current payments, credits, and allowances after 90 days from the date of billing. This is an Annual Percentage Rate of 18%.
8. **Confidential & Proprietary Information** – Client and JMCO both acknowledge and agree that all information communicated by one party (the “Disclosing Party”) to the other (the “Receiving Party”) in connection with this engagement shall be received in confidence, shall be used only for purposes of this engagement, and no such confidential information shall be disclosed by the Receiving Party or its agents or personnel without the prior written consent of the other party. Except to the extent otherwise required by applicable law or professional standards, the obligations under this section do not apply to information that: (a) is or becomes generally available to the public other than as a result of disclosure by the Receiving Party, (b) was known to the Receiving Party or had been previously possessed by the Receiving Party without restriction against disclosure at the time of receipt thereof by the Receiving Party, (c) was independently developed by the Receiving Party without violation of this agreement or (d) Client and JMCO agree from time to time to disclose. Each party shall be deemed to have met its nondisclosure obligations under this paragraph as long as it exercises the same level of care to protect the other’s information, except to the extent that applicable law, regulations or professional standards impose a higher requirement. JMCO may retain, subject to the terms of this Paragraph, one copy of Client’s confidential information required for compliance with applicable professional standards or internal policies. If either Client or JMCO receives a subpoena or other validly issued administrative or judicial demand requiring it to disclose the other party’s confidential information, such party shall (if permitted to do so) provide written notice to the other of such demand in order to permit it to seek a protective order. So long as the notifying party gives notice as provided herein, the notifying party shall be entitled to comply with such demands to the extent permitted by law, subject to any protective order or the like that may have been entered into in the matter. In the event that Client wishes to assert

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a privilege or Client fails to respond and JMCO asserts the privilege on Client's behalf, Client agrees to pay for all expenses incurred by JMCO in defending the privilege, including, by way of illustration only, JMCO's attorney's fees, court costs, outside adviser's costs, penalties and fines imposed as a result of Client asserting the privilege or Client's direction to JMCO to assert the privilege. JMCO's techniques, judgments, methodology, and practices relating to its engagement practices are agreed by Client and JMCO to constitute proprietary confidential business information in the nature of trade secrets, security measures, systems and procedures which are in the nature of competitive interests which would impair the competitive business of JMCO should the information be released. Notwithstanding the foregoing, the terms of this paragraph shall not apply to contravene any statute or regulation.

9. **Disclosures** – Certain communications involving advice are privileged and not subject to disclosure. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, Client, Client's employees or Client's agents may be waiving this privilege. To protect this right to privileged communication, please consult with JMCO or an attorney prior to disclosing any information about JMCO advice. Should Client determine that it is appropriate for JMCO to disclose any potentially privileged communication; Client agrees to provide JMCO with written, advance authority to make that disclosure.
10. **Force Majeure** – Neither Client nor JMCO shall be liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any government agency or authority.
11. **Indemnification** – Client, its officers and directors hereby agrees to indemnify; agrees to pay for the defense (with counsel of JMCO's choosing) of JMCO, (including JMCO's principals, employees and authorized agents) and agrees to hold JMCO harmless from any and all suits, claims, actions, proceedings, liabilities, judgments, losses and costs whatsoever (including but not limited to attorneys' fees and litigation costs) arising in connection with any services performed or products provided by JMCO pursuant to, or under the cover of this engagement letter (Indemnity) as described in this paragraph. This Indemnity relates only to circumstances (1) in which there is a knowing misrepresentation by Client and/or its management relating to this engagement (2) arising out of or relating to claims by Client's employees or former employees/contractors for our critiques of employee performance and (3) third party use of JMCO work product. The foregoing indemnity is intended to apply to the extent not contrary to applicable law and/or regulations governing the provision of professional services. This provision shall survive the termination of this engagement for a period of five years. Notwithstanding the foregoing, the provisions of this paragraph shall not apply to Client when JMCO provides attest services to a Securities Exchange Commission Registrant Public Entity, Employee Benefit Plan, Bank, Credit Union or any other entity for which the terms of this paragraph shall be prohibited by law or regulation.
12. **Errors, Fraud, Theft, Embezzlement, Illegal Acts** – Unless a Statement of Work specifically obligates JMCO to search for fraud, theft, embezzlement and/or illegal acts, JMCO services cannot be relied upon to disclose errors, fraud, theft, embezzlement or other illegal acts that may exist, nor will we be responsible for the impact on our services of incomplete, missing, or withheld information, or mistaken or fraudulent data provided from any source or sources. However, we will inform you of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention.
13. **Document Retention and Ownership** – The parties agree that JMCO will endeavor to retain documents and records in accordance with the Firm's Record Retention and Destruction Policy. Client agrees that after the specified period of retention expires (typically seven (7) years), documents and records may not be available. However, the related engagement records will not be destroyed regardless of the retention period, if JMCO has knowledge of potential or pending legal action and/or investigation by a regulatory agency, and it has been determined by the Firm that the records in question are relevant to said legal action and/or investigation. If it is determined that the records in

question are relevant to the legal action and/or investigation, the Firm will impose a litigation hold on the records thereby suspending the scheduled destruction of the records. As potential or pending legal action or an investigation may not be public knowledge, we request that you inform us of any such legal action or investigation in a timely manner. Likewise, we request that you inform us when all legal action or investigation has been concluded so that the Firm can release the litigation hold and the records related to our engagement can be destroyed in accordance with our Record Retention and Destruction Policy. JMCO does not retain original client records or documents. Records prepared by us specifically for you as part of this engagement (for example, financial statements and other financial reports, tax returns, general ledgers, depreciation schedules, etc.) and other supporting records prepared by JMCO (for example, adjusting entries and related support, data combining schedules, calculations supporting amounts in tax returns and financial statements, letters, memos and electronic mail, etc.) will remain part of the engagement records. When any records are returned or provided to you, it is your responsibility to retain and protect them for possible future use, including potential examination by any government or regulatory agencies. JMCO owns and retains the rights to JMCO's internal working papers; any information created by JMCO is not the property of Client. In the event that documents are requested by the Representative or any other individual considered by law or regulation to be our client we will furnish the documents readily available in the Client file (which shall not include any obligation on JMCO's part to undertake a search of JMCO's electronic document and email files) to the requesting party.

14. **Hosting of Client Data** – JMCO does not Host, is not the custodian of, and accepts no responsibility for Client financial and non-financial data. Client acknowledges that it has sole responsibility for the storage and preservation of its financial and non-financial data.
15. **Professional Standards** – JMCO will perform this engagement in accordance with the professional standards applicable to the engagement including those standards promulgated by the American Institute of Certified Public Accountants. In the event that issues arise that present a conflict of interest and/or a potential for breach of professional standards it may become necessary to terminate or suspend services of this engagement. We will notify you if this issue arises.
16. **Use of Third Party Providers** – In the normal course of business, JMCO uses the services of third-parties and individual contractors, which are not employees of JMCO. Those services are performed at various levels and in various aspects of JMCO's engagements including bookkeeping, tax return preparation, consulting, audit and other attest services and clerical and data entry functions. It is possible that during the course of the engagement JMCO may utilize such third-party and individual contractor sources. Additionally, the engagement will, of necessity, require JMCO to handle confidential information and JMCO expects third-party service providers and individual contractors to maintain the confidentiality of such information. To be reasonably assured that unauthorized release of confidential client information does not occur, JMCO requires those individuals and third-party service providers to enter into a written agreement to maintain the confidentiality of such information. Client acceptance of this arrangement acknowledges and accepts our handling of confidential Client information including access by third-party and individual service providers.
17. **Limitation of Liability and Actions** – Neither party may assert against the other party any claim in connection with this engagement unless the asserting party has given the other party written notice of the claim within one (1) year after the asserting party first knew or should have known of the facts giving rise to such claim. Notwithstanding anything to the contrary, JMCO's maximum aggregate liability in this engagement (regardless of the nature of the any claim asserted, including contract, statute, any form of negligence, tort, strict liability or otherwise and whether asserted by Client, JMCO or others) shall be limited to twice the sum of the fees paid to JMCO during the term of this engagement. In no event shall JMCO be liable for consequential, incidental, special or punitive loss, damage or expense (including, without limitation, lost profits, opportunity costs, etc.) even if JMCO had been advised of their possible existence. This provision shall survive the termination of this agreement. Notwithstanding the foregoing, the provisions of this paragraph shall not apply to Client when JMCO provides attest services to a Securities Exchange Commission Registrant Public Entity,



Employee Benefit Plan, Bank, Credit Union or any other entity for which the terms of this paragraph shall be prohibited by law or regulation.

18. **Mediation** – Prior to resorting to arbitration or litigation that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement the parties agree to attempt resolution of any dispute in mediation administered by and conducted under the rules of the American Arbitration Association (AAA) in mediation session(s) in Alachua County, Florida. Unless the parties agree in writing to the contrary, the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. The results of any such mediation shall be binding only upon agreement of each party to be bound. Each party may disclose any facts to the other party or to the mediator that it in good faith considers reasonably necessary to resolve the dispute. However, all such disclosures shall be deemed in furtherance of settlement efforts and shall not be admissible in any subsequent proceeding against the disclosing party. Except as agreed to in writing by both parties, the mediator shall keep confidential all information disclosed during mediation. The mediator shall not act as a witness for either party in any subsequent proceeding between the parties. The costs of any mediation proceeding shall be shared equally by the participating parties.
19. **Binding Arbitration** – All disputes not resolved by mediation (as described above) arising out of and/or related to the services and/or relationship with JMCO and Client will be resolved through binding arbitration. The parties agree that they are irrevocably voluntarily waiving the right to a trial by jury by entering into this voluntary binding arbitration agreement. The arbitration proceeding shall take place in Alachua County, Florida. The arbitration shall be governed by the provisions of the laws of Florida (except if there is no applicable state law providing for such arbitration, then the Federal Arbitration Act shall apply) and the substantive law of Florida shall be applied without reference to conflicts of law rules. In any arbitration instituted hereunder, the proceedings shall proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the American Arbitration Association (AAA), except that discovery shall be limited to identification of witnesses, exchange of expert reports, deposition of experts only, exchange of documents in the Client file and interrogatories and shall not include any exchange of e-mail or any requirement to produce or search for e-mail. Any Dispute regarding discovery, or the relevance or scope thereof, shall be determined by the Arbitration Panel (as defined below). For amounts in dispute less than One Million Dollars, the arbitration shall be conducted before a single arbitrator appointed as a neutral by the AAA. The single arbitrator shall be both a licensed attorney and a licensed certified public accountant at the time of appointment as the arbitrator. If the amount in dispute is One Million Dollars or more, the arbitration shall be conducted before a panel of three persons, all panel members must be members of the AAA's panel of neutrals with one arbitrator selected by each party (party selection shall be completed within twenty days of receipt of the panel nominees from the AAA or, failing party selection the panel members shall be appointed by the AAA), and the third member of the panel will be selected by the AAA will be licensed as a certified public accountant at the time of appointment to the panel (the "Arbitration Panel"). The party-selected arbitrators shall be treated as neutrals. The Arbitration Panel shall have no authority to award non-monetary or equitable relief, but nothing herein shall be construed as a prohibition against a party from pursuing non-monetary or equitable relief in a state or federal court. The parties also waive the right to punitive damages and the arbitrators shall have no authority to award such damages or any other damages that are not strictly compensatory in nature. In rendering their award the Arbitration Panel shall issue a reasoned award. The Arbitration Panel is directed to award attorneys' fees and costs along with the costs of the arbitration proceeding to the prevailing party as determined by the Arbitration Panel. The confidentiality provisions applicable to mediation shall also apply to arbitration. The award issued by the Arbitration Panel may be confirmed in a judgment by any federal or state court of competent jurisdiction. In no event shall a demand for arbitration be made after the date on which the initiation of the legal or equitable proceeding on the same dispute would be barred by the applicable statute of limitations or statute of repose or this agreement. For the purposes of applying the statute of limitations or repose or this agreement, receipt of a written demand for arbitration by the AAA shall be deemed the initiation of the legal or equitable proceeding based on such dispute.

20. **Employees** – Both Client and JMCO agree that they will not employ any employee of the other within one year of the employee's last day of employment with the other, unless mutually agreed upon in writing. Employment of a former employee within one year of the employee leaving the other party may cause significant economic losses and/or breach of professional standards for JMCO and potential economic loss and/or potential conflicts of interest for Client. If this provision is breached, client will pay 3 months' salary of the employee to JMCO.
21. **Posting and Distribution of Information** – JMCO's permission is required prior to distribution or posting of JMCO work product. If Client plans to distribute or post online any of JMCO's work product, a copy of the document, reproduction master or proof will be submitted to JMCO not less than seven days prior to distribution or posting to provide JMCO sufficient time for our reading and approval prior to distribution or posting. If, in our professional judgment, the circumstances require, we may withhold our written consent. Client agrees that prior to posting an electronic copy of any of JMCO's work product, including but not limited to financial statements and our report(s) thereon, that Client will ensure that there are no differences in content between the electronic version posted and the original signed version provided to management by JMCO. Except as prohibited by law and/or regulation, client agrees to indemnify JMCO, defend using counsel of JMCO's choosing and hold JMCO harmless from any and all claims that may arise from any differences between electronic and original signed versions of JMCO's work product.
22. **Assignment** – Neither party may assign any of its rights or obligations under the terms of this engagement without the prior written consent to the other.
23. **Additional Work** – From time to time Client may request that JMCO undertake to complete additional work. In the event that such work is undertaken without a separate written engagement understanding then the terms of this engagement letter shall govern the additional work.
24. **Entire Agreement** – This engagement letter constitutes the entire understanding between the parties regarding the JMCO services and supersedes all prior understandings relating to JMCO services. No amendment, modification, waiver or discharge of the terms of this engagement letter shall be valid unless in writing and signed by authorized representatives of both parties. This understanding has been entered into solely between Client and JMCO, and no third-party beneficiaries are created hereby. In the event any provision(s) of the terms of this document shall be invalidated or otherwise deemed unenforceable, such finding shall not cause the remainder of this document to become unenforceable. The proper venue for all actions involving the relationship between JMCO and Client are the tribunals of principal jurisdiction in Alachua County, Florida. This engagement and the relationship between the parties shall be construed and enforced in accordance with, and governed by Florida law without giving effect to Florida's choice of law principles. This document may be transmitted in electronic format and shall not be denied legal effect solely because it was formed or transmitted, in whole or in part, by electronic record; however, this document must then remain capable of being retained and accurately reproduced, from time to time, by electronic record by the parties and all other persons or entities required by law. An electronically transmitted signature or acknowledgment will be deemed an acceptable original for purposes of binding the party providing such electronic signature.

**CEDAR KEY WATER AND SEWER DISTRICT  
NOTICE OF JOB OPENING**

**GENERAL MANAGER**

The Cedar Key Water and Sewer District will be accepting applications for the position of General Manager. A letter of interest and resume may be hand delivered to the District Offices at 510 3<sup>rd</sup> Street, Cedar Key, mailed to P.O. Box 309, Cedar Key, FL, 32625, or emailed to john@ckwater.org. The application period will remain open until position is filled.

The General Manager is in charge of, and responsible for, overseeing all operations of the combined water and wastewater utilities. Principal responsibilities include management of all planning, budgeting, administration, customer service, engineering, construction, permitting, and operations for all utility responsibility areas in accordance with District policies.

The General Manager reports directly to the five-member governing board for the District. The applicant may propose to work on less than a full-time basis, and may propose to be an employee or independent contractor. Employee benefits include paid vacation, sick leave, and holidays; and paid medical, dental, life insurance, and retirement plan. Compensation shall be negotiable.

The following are preferred, but the Board of Commissioners may find that alternative experience, education and/or training in other fields qualify a person to be General Manager:

- Be a professional engineer with water and/or wastewater experience; and/or
- Have a Class C Wastewater Operator license or higher, and/or Class C Water Operator license or higher.

The Cedar Key Water and Sewer District is a drug-free workplace. Applicant must be legally able to accept work in the United States. Requests for reasonable accommodation of a disability during the application and/or interview process should be made to the District Office. The District is an equal opportunity employer.

**Adjusted Bill Calculation**

Adjustment Information

Date Requested: 8/7/2023  
 Month of Service: Aug-23  
 Metered Usage: 70,160 Gal  
 Am't Billed (W&S): \$1,280.26

Customer Name: Tara Judd  
 Account No.: 116001  
 Service Address: 12673 Bayshore Avenue  
 \*Previous 12 Months  
 Average W&S Usage: 3,321 gallons/Month

Justification: Water softening system was leaking due to motherboards in system going bad.

	<b>Water</b>	<b>Sewer</b>
Base Charges:	\$28.00	\$27.00

<b>Water Usage</b>		<b>Adjusted Sewer Usage</b>	
Gallons:	<b>70,160</b>	Gallons*:	<b>3,321</b>
0 to 3K @ \$2.85/K	\$8.55	0 to 3K @ \$2.30/K	\$6.90
3 to 6 K @ \$5.33/K	\$15.99	3 to 6 K @ \$4.66/K	\$1.50
6 to 9 K @ \$7.52/K	\$22.56	6 to 9 K @ \$6.77/K	\$0.00
9K+ @ \$9.73/K	\$595.09	9K+ @ \$8.86/K	\$0.00
Total:	\$670.19	Total:	\$35.40

**Adjusted Water and Sewer, Total: \$705.58**



Cedar Key Water and Sewer District

Usage Report

From: 07/01/2022 Through: 08/11/2023

Sorted By: Account Number

For 116001

3,321/409



Location No	Acct No.	Name	Service Address	Route	Prior Date	Prior Read	Current Date	Current Read
116001	116001	TARA JUDD	12673 BAYSHORE AVE.	05				
17336200	5/8" METER	WATER	2320	0.00	06/21/2022	12990	07/21/2022	13222
17336200	5/8" METER	WATER	1380	0.00	07/21/2022	13222	08/22/2022	13360
17336200	5/8" METER	WATER	1620	0.00	08/22/2022	13360	09/20/2022	13522
17336200	5/8" METER	WATER	5910	0.00	09/20/2022	13522	10/19/2022	14113
17336200	5/8" METER	WATER	3350	0.00	10/19/2022	14113	11/18/2022	14448
17336200	5/8" METER	WATER	5390	0.00	11/18/2022	14448	12/19/2022	14987
17336200	5/8" METER	WATER	2180	0.00	12/19/2022	14987	01/18/2023	15205
17336200	5/8" METER	WATER	3530	0.00	01/18/2023	15205	02/21/2023	15558
17336200	5/8" METER	WATER	1870	0.00	02/21/2023	15558	03/20/2023	15745
17336200	5/8" METER	WATER	2400	0.00	03/20/2023	15745	04/20/2023	15985
17336200	5/8" METER	WATER	5230	0.00	04/20/2023	15985	05/18/2023	16508
17336200	5/8" METER	WATER	4670	0.00	05/18/2023	16508	06/19/2023	16975
17336200	5/8" METER	WATER	70160	0.00	06/19/2023	16975	07/20/2023	23991
Totals for Customer/Location/Service: 116001 / 116001 / WATER			110,010	110,010	0			

WATER	Gallons	110010	110010	0	0.00	1141.02
Number of Accounts		1				
Number of Locations		1				
Account/Location Combinations		1				

Grand Totals

Carl and Tara Judd  
12673 Bayshore Ave  
Cedar Key, FL 32625

August 7, 2023

Cedar Key Water and Sewer  
510 3<sup>rd</sup> Street  
Cedar Key, FL 32625

Dear Water and Sewer Board Members:

On Monday, July 24, 2023, it came to our attention that the water at our residence was pouring into our back/side yard. At this time, we were on vacation and not home. The water was turned off at the residence and the water source was determined to be coming from our water softening system. The company that installed our softener was contacted and after assessment of the system, they uncovered that both motherboards were destroyed, probably due to a lightning strike.

The water softening system was repaired on the same day, but the water use had already occurred. It is our understanding that it had stormed the previous night, which may have caused the issue. We are asking that you take this into consideration regarding our water and sewer bill. The amount of water shown used at our residence does not reflect actual usage. Thank you for your time and understanding.

Best Regards,



Tara Judd

**Adjusted Bill Calculation**

Adjustment Information

Customer Name: Cheri Thomas

Date Requested: 8/8/2023

Account No.: 277001

Month of Service: Aug-23

Service Address: 1182 Shellcrest Avenue

Metered Usage: 15,240 Gal

\*Previous 12 Months

Am't Billed (W&S): \$259.30

Average W&S Usage: 2,744 gallons/Month

Justification: Busted pipe under house.

	<b>Water</b>	<b>Sewer</b>
Base Charges:	\$28.00	\$27.00

<b>Water Usage</b>		<b>Adjusted Sewer Usage</b>	
Gallons:	<b>15,240</b>	Gallons*:	<b>2,744</b>
0 to 3K @ \$2.85/K	\$8.55	0 to 3K @ \$2.30/K	\$6.31
3 to 6 K @ \$5.33/K	\$15.99	3 to 6 K @ \$4.66/K	\$0.00
6 to 9 K @ \$7.52/K	\$22.56	6 to 9 K @ \$6.77/K	\$0.00
9K+ @ \$9.73/K	\$60.72	9K+ @ \$8.86/K	\$0.00
Total:	\$135.82	Total:	\$33.31

**Adjusted Water and Sewer, Total: \$169.13**

**Cedar Key Water and Sewer District**  
**Usage Report**

From: 06/30/2022 Through: 07/31/2023  
Sorted By: Account Number  
For 277001

277001

13

Location No	Acct No.	Name	Service Address	Route	Prior Date	Prior Read	Current Date	Current Read	
277001	277001	CHERI THOMAS	1182 SHELLCREST-DBL WIDE	09					
2100160616	5/8" METER	WATER	700	0	0.00	28.90	06/21/2022	831 07/21/2022	901
2100160616	5/8" METER	WATER	1430	0	0.00	30.88	07/21/2022	901 08/22/2022	1044
2100160616	5/8" METER	WATER	1990	0	0.00	32.39	08/22/2022	1044 09/20/2022	1243
2100160616	5/8" METER	WATER	2570	0	0.00	35.32	09/20/2022	1243 10/19/2022	1500
2100160616	5/8" METER	WATER	3850	0	0.00	41.08	10/19/2022	1500 11/18/2022	1885
2100160616	5/8" METER	WATER	2310	0	0.00	34.58	11/18/2022	1885 12/19/2022	2116
2100160616	5/8" METER	WATER	1440	0	0.00	32.10	12/19/2022	2116 01/18/2023	2260
2100160616	5/8" METER	WATER	3680	0	0.00	40.17	01/18/2023	2260 02/21/2023	2628
2100160616	5/8" METER	WATER	3210	0	0.00	37.67	02/21/2023	2628 03/20/2023	2949
2100160616	5/8" METER	WATER	3700	0	0.00	40.28	03/20/2023	2949 04/20/2023	3319
2100160616	5/8" METER	WATER	3220	0	0.00	37.72	04/20/2023	3319 05/18/2023	3641
2100160616	5/8" METER	WATER	4830	0	0.00	46.30	05/18/2023	3641 06/19/2023	4124
2100160616	5/8" METER	WATER	15240	0	0.00	135.82	06/19/2023	4124 07/20/2023	5648
		<b>Totals for Customer/Location/Service: 277001 / 277001 / WATER</b>	<b>48,170</b>	<b>0</b>					

Grand Totals	WATER	Gallons	48170	48170	0	0.00	573.21
	Number of Accounts	1					
	Number of Locations	1					
	Account/Location Combinations	1					



**CEDAR KEY WATER AND SEWER DISTRICT**

**REQUEST FOR BILL ADJUSTMENT**

Date: 8/8/2023

Name: Cheri Thomas

Name on Account if Different: \_\_\_\_\_

Physical Address of Account: 1182 Shellecrest Avenue

Description of water loss including dates over which loss occurred:


Leak found under house.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Have you requested another adjustment over the prior 3 years? Yes \_\_\_\_\_ No

  
\_\_\_\_\_  
Signature

Submit:

Mail: CKWSD, P.O. Box 309, Cedar Key, FL, 32625.  
Email: [alicia@ckwater.org](mailto:alicia@ckwater.org)  
Fax: 866-278-7502  
Hand: 510 3<sup>rd</sup> Street, Cedar Key.

**Adjusted Bill Calculation**

Adjustment Information

Date Requested: 7/10/2023  
 Month of Service: Jun-23  
 Metered Usage: 24,640 Gal  
 Am't Billed (W&S): \$434.04

Customer Name: Michael O'Laughlin

Account No.: 221001

Service Address: 16696 SW Airport Road

\*Previous 12 Months  
 Average W&S Usage: 2,414 gallons/Month

Justification: Removal and replant of trees and grass.

	<b>Water</b>	<b>Sewer</b>
Base Charges:	\$28.00	\$27.00

<b>Water Usage</b>		<b>Adjusted Sewer Usage</b>	
Gallons: <b>24,640</b>		Gallons*: <b>2,414</b>	
0 to 3K @ \$2.85/K	\$8.55	0 to 3K @ \$2.30/K	\$5.55
3 to 6 K @ \$5.33/K	\$15.99	3 to 6 K @ \$4.66/K	\$0.00
6 to 9 K @ \$7.52/K	\$22.56	6 to 9 K @ \$6.77/K	\$0.00
9K+ @ \$9.73/K	\$152.18	9K+ @ \$8.86/K	\$0.00
Total:	\$227.28	Total:	\$32.55

**Adjusted Water and Sewer, Total: \$259.83**

# Usage Report

From: 06/01/2022 Through: 06/30/2023

Sorted By: Account Number  
For 221001

Location No	Acct No.	Name	Service	Tran Date	Measure	Act Usage	Bill Usage	Adj Usage	Adj Amt	Charges	Prior Date	Prior Read	Current Date	Current Read
221001	221001	MICHAEL OLAUGHLIN				16696 SW AIRPORT RD.		08						
14346423	5/8" METER	WATER		06/28/2022	Gallons	1910	1910	0	0.00	32.18	05/20/2022	17157	06/21/2022	17348
14346423	5/8" METER	WATER		07/29/2022	Gallons	3070	3070	0	0.00	35.49	06/21/2022	17348	07/21/2022	17655
14346423	5/8" METER	WATER		08/30/2022	Gallons	4470	4470	0	0.00	42.60	07/21/2022	17655	08/22/2022	18102
14346423	5/8" METER	WATER		09/27/2022	Gallons	4660	4660	0	0.00	43.56	08/22/2022	18102	09/20/2022	18568
14346423	5/8" METER	WATER		10/28/2022	Gallons	1220	1220	0	0.00	31.48	09/20/2022	18568	10/19/2022	18690
14346423	5/8" METER	WATER		12/01/2022	Gallons	280	280	0	0.00	28.80	10/19/2022	18690	11/18/2022	18718
14346423	5/8" METER	WATER		12/30/2022	Gallons	560	560	0	0.00	29.60	11/18/2022	18718	12/19/2022	18774
14346423	5/8" METER	WATER		02/01/2023	Gallons	820	820	0	0.00	30.34	12/19/2022	18774	01/18/2023	18856
14346423	5/8" METER	WATER		03/02/2023	Gallons	410	410	0	0.00	29.17	01/18/2023	18856	02/21/2023	18897
14346423	5/8" METER	WATER		03/31/2023	Gallons	410	410	0	0.00	29.17	02/21/2023	18897	03/20/2023	18938
14346423	5/8" METER	WATER		04/28/2023	Gallons	340	340	0	0.00	28.97	03/20/2023	18938	04/20/2023	18972
14346423	5/8" METER	WATER		05/31/2023	Gallons	10820	10820	0	0.00	92.81	04/20/2023	18972	05/18/2023	20054
14346423	5/8" METER	WATER		06/30/2023	Gallons	24640	24640	0	0.00	227.28	05/18/2023	20054	06/19/2023	22518
<b>Totals for Customer/Location/Service: 221001 / 221001 / WATER</b>						<b>53,610</b>	<b>53,610</b>	<b>0</b>	<b>0.00</b>	<b>681.45</b>				

Grand Totals

WATER	Gallons	53610	53610	0	0.00	681.45
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Number of Accounts 1  
 Number of Locations 1  
 Account/Location Combinations 1



**From:** Michael O'Laughlin <mol1@hotmail.com>  
**Sent:** Saturday, July 8, 2023 6:01 AM  
**To:** alicia@ckwater.org  
**Subject:** Water use at 16696 SW Airport Rd

Dear Alicia

This is a follow up to our conversation about my increased water use at 16696 SW Airport Rd.

Recently we had to have an old live oak removed and replaced with a new one. It had to be planted further away from the house and this meant that our palms had to be replanted to make a space for it.

As you probably know the live oak requires a lot of water when it is planted. Those replanted other trees need extra water too. At this point only the oak will only need a trickle flow for another month or two.

All that tree work tore up the grass, so we are in the process of reseeding the lawn. That will require water for a few more weeks until it can sustain itself.

If you look at our water use, you will see that all of this has taken a lot of outside water. I understand that your billing for sewage is based on house water use. But since our water is outside, could you remove the increased sewage charge for the time that we are getting the trees and new lawn up and self-sustaining?

In all, it will probably be a total of three months of increased water use. If you could forgive all or part of the sewer part of my bill for that period, I would appreciate it. Thank you in advance for your consideration.

Michael O'Laughlin

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6212 NW 43<sup>rd</sup> Street, Suite A  
 Gainesville, FL 32653  
 (386) 462-9286  
 (386) 462-3196 fax

Name	Coord.	Admin.	Purposes	Limit	Applic. Due	Award Timeframe	Type
Springs Grant	SRWMD	FDEP	WW, Land	N/A	December	Following Dec. to Jan.	Grant, Cost-share
AWS Grant	SRWMD	FDEP	W	N/A	December	Following Dec. to Jan.	Grant, Cost-share
RIVER Grant	SRWMD	SRWMD	Land, Admin	<\$100k	Year-round	~2 Months	Grant, Cost-share
Conceptual	SRWMD	Varies	W, WW, Land	Varies	Year-round	~2 Months	Grant, Cost-share
DWSRF	FDEP	FDEP	W	Varies	Quarterly	~6-9 Months	Grant, Loan/Grant
CWSRF	FDEP	FDEP	WW	Varies	Quarterly	~6-9 Months	Loan/Grant
WQ Improvement	FDEP	FDEP	WW	N/A	8/31/2023	Following Dec. to Jan.	Grant, Cost-share
Resil. FL Planning	FDEP	FDEP	W, WW, SW	N/A	9/1/2023	Following Dec. to Jan.	Grant, Cost-share
Resil. FL Implementation	FDEP	FDEP	W, WW, SW	N/A	9/1/2023	Following Dec. to Jan.	Grant, Cost-share
NOAA Climate Resil.	NOAA	NOAA	Variable	Varies	2/13/2024	10/1/2024	Grant
WIFIA	FCRA	FCRA	W, WW, SW	>\$5M	Year-round	Varies	Loan
USDA-RD	USDA	USDA	W, WW	Varies	Year-round	Varies	Loan/Grant