

CEDAR KEY WATER AND SEWER DISTRICT NOTICE OF PUBLIC MEETING

Notice is hereby given that at 5:01 PM on September 18, 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. Next Steps to Hurricane Recovery of the Cedar Key Water & Wastewater Systems (page 1)
6. W3C Update
7. Approval of Board Meeting Minutes from August 14, 2023 Regular Board Meeting and Minutes from the September 6, 2023 Tentative Millage/Budget Meeting. (pages 2-6)
8. Financial Reports: Balance Sheet; Budget Report; Checkbook Activity; Past Due Accounts Report; Employee Leave. (pages 7-15)
9. Bill Adjustment Requests
10. General Manager Application Discussion (folder with printed out applications will be provided at meeting)
11. General Managers Report
12. Attorneys Report
13. Commissioner Comments
14. Public Input
15. 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.

Next steps to hurricane recovery of Cedar Key water and wastewater systems

Costly damage has occurred to Cedar Key's water and wastewater plants from hurricane Idalia as both immediate damage and longer term damage from saltwater immersion. FEMA monies are available to Cedar Key to offset these costs

Proper documentation of these damages is of utmost importance to obtaining FEMA funds. James, Joe and Greg (Sue Colson and Mike Allen) met with Dewberry engineering firm on Thursday, September 14, 2023 to discuss how to proceed on proper damage documentation. FEMA will pay 100% of the cost for damages within first 45 days and 90% of costs after that.

At Monday's board meeting we will discuss the details of our meeting with Dewberry. It will most likely be necessary to have a follow up meeting to sign contracts to get this FEMA process rolling.

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

**Minutes of Regular Meeting
Board of Commissioners
August 14, 2023**

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

Other Presents: Evan Rosenthal, Alicia Johns, James McCain, Ann Richburg, Mandy Offerle (Zoom), Frank Offerle (Zoom), Doris Hellerman, Sue Colson, Nancy Sera, Patty Jett, Greg Lang, 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.
4. Adoption of Agenda. **Motion** by Stephen Rosenthal to approve the Agenda. **Second** by Leslie Sturmer. Passed by vote 5-0.
5. Waccasassa Water & Wastewater Co-Op Update. Joe Hand reported to the Board on what took place at the first official W3C meeting. Joe explained to the Board that Scott Knight was there and explained the different types of funding that the Co-Op could apply for and that he would be doing that on the behalf of the W3C Co-Op. Evan Rosenthal the District's Legal Council explained to the Board that he was ask to help out with some of the legal aspects of the Co-Op until the W3C could find their own legal counsel as long as the Board approved. **Motion** by Joe Hand to allow Evan Rosenthal to work for the W3C Co-Op on a short-term basis. **Second** by Leslie Sturmer. Vote passed by 4-1. Stephen Rosenthal opposed. Joe also discussed with the Board that the W3C Board Meetings will be held the third Wednesday of each month and rotate through the three towns of Cedar Key, Old Town, and Bronson, with the next meeting being held at the Districts office on August 16, 2023, at 1:00 pm. There was a lot of discussion about the District's Board members being able to attend. Evan stated that the W3C meetings will need to be noticed as Regular District Board Meetings as well. It was decided by the Board to notice all of the future W3C Meetings after the August 16, 2023, meeting since it's too late to notice to also be noticed as District Board Meetings. Joe then discussed with the Board all of the money that Scott Knight has ask for funding of the W3C Co-Op. Greg Lang spoke a little bit about some different grants or loans that could be applied for and the possible rates of those loans.
6. Approval of Board Meeting Minutes from the July 10, 2023, Regular Board Meeting. **Motion** by Stephen Rosenthal to accept the Minutes from the July 10, 2023 Meeting. **Second** by Michael Borelli. Passed by vote of 5-0.
7. Financial Reports. Balance Sheet, Budget Report, Checkbook Activity, Past Due Accounts Report, Employee Leave reports were presented for review. **Motion** by Stephen Rosenthal to accept the Financial Statements with discussion. **Second** by Leslie Sturmer. The Board expressed how happy they were that the Past Due List numbers have come down. Passed by vote of 5-0.

8. Proposed Budget FY 23-24. The Board discussed budget in detail with James and staff. Leslie ask the Board about giving Alicia an extra dollar on top of the proposed raise that the Board gives the staff every year. James gave the Board a handout of the proposed staff raises to be included in this years budget. The Board also discussed the possibility of Ann Richburg going to four days a week starting on January 1, 2024. After a lot of discussion, it was decided that Alicia would get an extra \$1.50 on top of her annual cost of living raise. There was also a lot of discussion on what a new General Manager would cost and if that was calculated in the Proposed Budget. James told the Board that he ran all of the amounts for raises and General Manager salary by Robert Beauchamp and those numbers were added to the Proposed Budget. **Motion** by Leslie Sturmer to accept the recommendations of the General Manager for proposed wage increases for the District Staff and accept Ann Richburg going to four days a week starting January 1, 2024. **Second** by Stephen Rosenthal. Passed by vote of 4-1. Dottie Haldeman opposed since she thought Alicia's extra raise amount should have been \$2.00 instead of \$1.50.
9. Rosewood Water Main & WTP & WWTF Hardening Resiliency. Greg Lang gave a brief presentation on this grant and what it would mean for the District if the funds were obtained from this grant. A few citizens voiced their opinions on what it would mean for the District if these funds were obtained. There was a brief discussion on this topic and was ask to table it further until the General Managers Report.
10. Board Direction on Audit Services. **Motion** by Stephen Rosenthal to allow Evan to renegotiate some of the terms of the proposed Audit Services proposed by James Moore & Company. **Second** by Leslie Sturmer. Passed by a vote of 5-0.
11. General Manager Ad Draft for Approval. Evan presented the Board with a draft of the General Managers Ad to be posted in numerous places to try and get applicants. Evan briefly explained the GM Ad to the Board and let them know that upon approval it would then need to be discussed on where to publish the GM Ad. **Motion** by Stephen Rosenthal to approve the General Manager Ad for publication. **Second** by Joe Hand. Passed by vote of 5-0. Alicia informed the Board of where the previous GM Ad was posted and where to post the GM Ad this time. **Motion** by Leslie Sturmer to approve spending on GM Ad placement. **Second** by Stephen Rosenthal. Passed by vote 5-0.
12. Bill Adjustment Request. After some discussion the Board decided to accept all Bill Adjustments.
13. General Managers Report. James reported to the Board that he needed to get the Generator at the WWTP repaired and wanted Board approval since the repair amount was \$11,000. **Motion** by Stephen Rosenthal to accept the quote from Ring Power to fix the generator in the amount of \$11,245.25. **Second** by Joe Hand. Passed by a vote of 5-0. James then reported to the Board about a phone conference he had with BDI on the approval from DEP on the panels for the lift stations to be repaired. James supplied the Board with the meeting notes from the phone conference. James and Greg Lang gave the Board a presentation of repairs that need to be made at the Water Plant and the Wastewater Treatment Plant. James and Greg Lang presented the Board with a print out of the major things that needed to be repaired and the cost for repair. Greg then presented to the Board some different funding options for getting these repairs done. **Motion** by Stephen Rosenthal that Mr. Lang return to the Board with a more detailed proposal to move the improvements on the Wastewater System and Dock Street forward by the next meeting and to determine whether it is possible to get an inclusion can be done for the Drinking Water Program from DEP by the November Board Meeting. **Second** by Leslie Sturmer. Passed by vote of 5-0. **Motion** by Joe Hand for Greg Lang to apply for the funds through the DEP's Florida Quality Improvement. **Second** by Michael Borelli. Passed by vote of 5-0.

14. Attorney Report. Evan ask the Board for clarification on the Rate Increase for the next fiscal year. The Board decided to go up 3% on the rates across the board. After some discussion the Board decided to see the Budget at a 5% increase.
15. Commissioner Comments. Ms. Dottie and Alicia reported to the Board the possibility of purchasing the interface for the Billing System to be able to email bills to customers. To be discussed further at next meeting once Alicia has a response to whether the \$1,000 fee is a month, annual, or one-time fee.
16. Public Input. No Public Input.
17. Adjournment: There being no more business to conduct, the meeting was adjourned at 7:32 p.m.

Dottie Haldeman, Chairperson

Leslie Sturmer, Commissioner &
Secretary of the Board

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

	<u>Oct '22 - Aug 23</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
300 - Income			
305 - Water Revenue	469,081.20	526,000.00	89.18%
310 - Sewer Revenues	385,427.03	435,000.00	88.6%
320 - City Solid Waste Billing	20.00		
325 - Penalties	10,495.57	2,958.00	354.82%
330 - Earned Interest	859.42	20.00	4,297.1%
335 - New Meter Charges	1,500.00	5,600.00	26.79%
350 - Misc Income	1,630.70	12,500.00	13.05%
365. Meter Installation Fee	625.00	1,200.00	52.08%
383- DEP Sewer Grant	134,244.00		
Total 300 - Income	<u>1,003,882.92</u>	<u>983,278.00</u>	<u>102.1%</u>
390 Special Legislative Appr	65,378.19		
Other Sources Of Income			
315 - Ad Valorem Tax			
315.100 - Ad Valorem	248,197.55	262,275.00	94.63%
Total 315 - Ad Valorem Tax	<u>248,197.55</u>	<u>262,275.00</u>	<u>94.63%</u>
331 - City Contribution	1,748.10		
340 - Rental Income	20,127.16	30,123.00	66.82%
370 - Service Charge New Connection	30,500.00	11,300.00	269.91%
333 - Other Miscellaneous	898.39	530.00	169.51%
Total Other Sources Of Income	<u>301,471.20</u>	<u>304,228.00</u>	<u>99.09%</u>
Total Income	<u>1,370,732.31</u>	<u>1,287,506.00</u>	<u>106.46%</u>
Gross Profit	1,370,732.31	1,287,506.00	106.46%
Expense			
500 - GENERAL AND ADMINISTRATIVE			
510 - Payroll			
510.01 - Salaries	274,275.74	304,048.00	90.21%
510.02 - Social Security/Medicare	20,544.48	23,259.68	88.33%
510.03 - Retirement	28,819.06	30,405.00	94.78%
510.04 - Health, Dental & Life Ins	60,238.28	79,613.32	75.66%
510.05 - Workers Comp.	7,122.81	8,400.00	84.8%
Total 510 - Payroll	<u>391,000.37</u>	<u>445,726.00</u>	<u>87.72%</u>
520 - Office			
520.01 - Supplies	2,587.07	2,000.00	129.35%
520.02 - Postage & Shipping	5,962.14	6,220.00	95.85%
520.03 - Copier, Computer, Billing, Etc.	4,956.28	3,465.00	143.04%
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%
Total 520 - Office	<u>14,751.66</u>	<u>12,833.00</u>	<u>114.95%</u>
530 - Utilities			
530.01 - Fuel For Equipment	9,764.06	13,200.00	73.97%
530.02 - Solid Waste Disposal	1,408.66	1,130.00	124.66%

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

	Oct '22 - Aug 23	Budget	% of Budget
530.03 · Telephone	11,847.04	10,000.00	118.47%
Total 530 · Utilities	23,019.76	24,330.00	94.62%
540 · Professional Fees			
540.01 · Audit & Accounting	28,010.00	22,200.00	126.17%
540.02 · Management/Legal	27,439.98	30,000.00	91.47%
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%
Total 540 · Professional Fees	62,104.06	64,400.00	96.44%
550 - General Repair & Maint			
550.01 · Vehicle	2,555.65	3,606.00	70.87%
550.02 · Equipment and Tools	2,160.10	5,830.00	37.05%
550.03 · Building	219.54	600.00	36.59%
550.04 · Supplies	762.72	948.00	80.46%
Total 550 - General Repair & Maint	5,698.01	10,984.00	51.88%
560 · Other			
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	10,313.83	11,000.00	93.76%
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%
Total 560 · Other	67,751.70	115,890.00	58.46%
Total 500 · GENERAL AND ADMINISTRATIVE	564,325.56	674,163.00	83.71%
600 · DIRECT WATER EXPENSES			
610 · Chemicals and Filters			
610.01 · Chemicals	83,405.27	88,330.00	94.43%
610.02 · Miex Resin	0.00	30,000.00	0.0%
610 · Chemicals and Filters - Other	12,391.68		
Total 610 · Chemicals and Filters	95,796.95	118,330.00	80.96%
620 - Laboratory			
620.01 · In House Lab	1,187.03	2,920.00	40.65%
620.02 · Outside Lab	2,263.00	4,348.00	52.05%
Total 620 - Laboratory	3,450.03	7,268.00	47.47%
630 - Regulatory			
630.01 · Permits	125.00	0.00	100.0%
Total 630 - Regulatory	125.00	0.00	100.0%
640 · Repairs and Maintenance			
640.01 · Piping and Distribution	9,811.56	20,850.00	47.06%
640.02 · Equipment	13,383.28	12,560.00	106.56%
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 August 2023

	Oct '22 - Aug 23	Budget	% of Budget
Total 640 · Repairs and Maintenance	43,040.64	89,030.00	48.34%
650 · Utilities			
650.01 · Electric	25,563.31	22,000.00	116.2%
650.02 · Propane	470.21	1,090.00	43.14%
650.03 · Telephone	4,366.63	2,360.00	185.03%
Total 650 · Utilities	30,400.15	25,450.00	119.45%
660 · Other			
660.01 · Professional Fees	0.00	10,000.00	0.0%
Total 660 · Other	0.00	10,000.00	0.0%
670 · Capital Expenditures			
670.04 · New Vehicle	41,830.00	50,000.00	83.66%
Total 670 · Capital Expenditures	41,830.00	50,000.00	83.66%
680 · Loans			
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%
Total 680 · Loans	0.00	49,040.00	0.0%
Total 600 · DIRECT WATER EXPENSES	214,642.77	349,118.00	61.48%
700 · DIRECT WASTEWATER EXPENSES			
710 · Chemicals and Filters			
710.01 · Chemicals	37,255.29	23,320.00	159.76%
Total 710 · Chemicals and Filters	37,255.29	23,320.00	159.76%
720 · Laboratory			
720.01 · In House Lab	147.30	205.00	71.85%
720.02 · Outside Lab	11,825.32	14,100.00	83.87%
Total 720 · Laboratory	11,972.62	14,305.00	83.7%
730 · Regulatory			
730.01 · Permits	0.00	1,000.00	0.0%
730.02 · Biosolids Hauling	73,710.50	89,820.00	82.07%
Total 730 · Regulatory	73,710.50	90,820.00	81.16%
740 · Repairs Maintenance Other			
740.01 · Piping & Distribution	25,192.40	30,000.00	83.98%
740.02 · Equipment	22,659.01	13,660.00	165.88%
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%
Total 740 · Repairs Maintenance Other	52,234.66	103,660.00	50.39%
750 · Utilities			
750.01 · Electric	33,964.79	26,880.00	126.36%
750.02 · Propane	921.41	1,740.00	52.96%
Total 750 · Utilities	34,886.20	28,620.00	121.89%
760 · Other			
760.01 · Professional Fees -WWTP Permit	0.00	3,500.00	0.0%
Total 760 · Other	0.00	3,500.00	0.0%
770.000 · DEP Grant Expenses			
770.100 · DEP Sewer Grant - Engineering	134,244.00		

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

	<u>Oct '22 - Aug 23</u>	<u>Budget</u>	<u>% of Budget</u>
Total 770.000 · DEP Grant Expenses	134,244.00		
Total 700 · DIRECT WASTEWATER EXPENSES	344,303.27	264,225.00	130.31%
Total Expense	1,123,271.60	1,287,506.00	87.24%
Net Ordinary Income	247,460.71	0.00	100.0%
Net Income	<u>247,460.71</u>	<u>0.00</u>	<u>100.0%</u>



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

Date	Num	Name	Memo	Amount
Unrestricted Cash Funds				
100 - Operating Account				
08/01/2023	31763	US Postmaster	798 X .48 = 383.04	-383.04
08/01/2023	31764	US Postmaster	798 X .48 = 383.04	-18.73
08/01/2023	31765	Margaret Ann Richburg	Reimbursement Request mileage to Ocala FL	-95.63
08/01/2023		Deposit	Deposit	66.13
08/03/2023	31766	Johns, Alicia M.	Pay Check	-513.87
08/03/2023	31767	Quinn, William M.	Pay Check	-964.92
08/03/2023	31768	Richburg, Margaret A.	Pay Check	-662.06
08/03/2023		Deposit	Deposit	134.43
08/03/2023		Deposit	Deposit	250.00
08/04/2023	31769	Doty, Gabriel T	Pay Check	-683.84
08/04/2023	31770	McCain, James E.	Pay Check	-1,146.88
08/04/2023		Deposit	Deposit	62.73
08/05/2023		Deposit	Deposit	57.32
08/06/2023		Deposit	Deposit	130.86
08/07/2023	Bankdraft	Wex Bank Marathon Fleet	Invoice No: 90864223 7/23	-1,203.89
08/08/2023	bankdraft	EFTPS	59-1156008	-1,244.86
08/08/2023	31771	Baskerville-Donovan, Inc.	Invoive No. 44687 BDI Project No.: 123503 01	-26,244.00
08/08/2023		Deposit	Deposit	505.95
08/08/2023		Deposit	Deposit	110.00
08/09/2023		Deposit	Deposit	156.39
08/09/2023		Deposit	Deposit	40.00
08/09/2023		Deposit	Deposit	9,871.14
08/10/2023	31772	Doty, Gabriel T	Pay Check	-851.89
08/10/2023	31773	Johns, Alicia M.	Pay Check	-513.89
08/11/2023	31775	Quinn, William M.	Pay Check	-715.99
08/11/2023	31774	McCain, James E.	Pay Check	-1,346.23
08/11/2023	Bankdraft	EFTPS	59-1156008	-1,200.50
08/11/2023	31776	Richburg, Margaret A.	Pay Check	-529.34
08/11/2023	31777	AT&T # 1	35254352859381989	-1,388.57
08/11/2023	31778	AT & T # 2	352-543-6405 937 1988 6/23	-345.22
08/11/2023	31779	Central FL Electric	Electric Bills 6/2023	-5,732.50
08/11/2023	31780	Hawkins, Inc.d/b/a Dumont	Invoice NO:6537440	-5,236.95
08/11/2023	31781	Konica Minolta Business S	Invoice No 1051689 8/23	-87.26
08/11/2023	31782	Marina Hardware At Cedar	220 7/23	-243.77
08/11/2023	31783	Nabors Giblin & Nickerson	Invoice No: 1108-22064 48937 HJE 07/23	-2,000.00
08/11/2023	31784	NAPA Gulf Coast Parts, LL	1999 7/23	-90.49
08/11/2023	31785	USA Blue Book	Invoice No: 00083587 7/25/23	-2,139.79
08/11/2023	31786	Verizon Wireless # 1	Invoice No: Acct. 9937983031 7/23	-98.24
08/11/2023	31787	Verizon # 2	Invoice NoAcct. 9940408046 7/23	-131.72
08/11/2023		Deposit	Deposit	282.24
08/13/2023		Deposit	Deposit	134.34
08/14/2023	31788	Borelli, Michael A	Pay Check	-369.40
08/14/2023	31789	Haldeman, Hattie B.	Pay Check	-369.40



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

Date	Num	Name	Memo	Amount
08/14/2023	31790	Hand, Joseph G.	Pay Check	-369.40
08/14/2023	31791	Rosenthal, Stephen B.	Pay Check	-369.40
08/14/2023	31792	Sturmer, Leslie N.	Pay Check	-369.40
08/14/2023		Deposit	Deposit	129.93
08/15/2023	31793	Margaret Ann Richburg	Reimbursement Request mileage to Ocala FL	-95.63
08/15/2023	Bankdraft	City Of Cedar Key	Garbage	-124.94
08/15/2023	Bankdraft	EFTPS	59-1156008	-306.00
08/15/2023	Bankdraft	Elan Financial Services		-2,409.22
08/15/2023		Deposit	Deposit	290.74
08/15/2023		Deposit	Deposit	26,244.00
08/16/2023	31794	McCain, James E.	Pay Check	-1,801.08
08/16/2023		Deposit	Deposit	6,420.00
08/16/2023		Deposit	Deposit	2,347.85
08/16/2023		Deposit	Deposit	191.61
08/17/2023	31795	Johns, Alicia M.	Pay Check	-545.54
08/18/2023	31796	Doty, Gabriel T	Pay Check	-598.83
08/18/2023	31797	Quinn, William M.	Pay Check	-916.55
08/18/2023	31798	Richburg, Margaret A.	Pay Check	-723.71
08/18/2023	31799	Gulf West Supply, INC. DB	Pump Tank	-209.99
08/18/2023	31800	Grainger Parts	Invoice NO. 9797753176 8/08/23	-2,791.12
08/18/2023	Bankdraft	EFTPS	59-1156008	-822.92
08/18/2023	31801	Aqua Pure Water & Sewer	Invoice No: 86408 7/2023	-414.00
08/18/2023	31802	Hawkins, Inc.d/b/a Dumont	Invoice NO:6555888,6555887	-4,002.16
08/18/2023	31803	AMERICAN PIPE & TANK,	Invoice No. 92486 07/31/2023	-3,195.00
08/18/2023	Bankdraft	Elan Financial Services		-2,409.22
08/18/2023		Deposit	Deposit	9,722.80
08/18/2023		Deposit	Deposit	12,014.41
08/18/2023		Deposit	Deposit	110.28
08/19/2023		Deposit	Deposit	151.48
08/21/2023		Deposit	Deposit	216.57
08/21/2023		Deposit	Deposit	315.02
08/22/2023		Deposit	Deposit	345.05
08/23/2023		Deposit	Deposit	200.00
08/24/2023	31804	Quinn, William M.	Pay Check	-964.92
08/25/2023	31805	Doty, Gabriel T	Pay Check	-683.84
08/25/2023	31806	Johns, Alicia M.	Pay Check	-513.89
08/25/2023	31807	McCain, James E.	Pat Check	-1,146.89
08/25/2023	31808	Richburg, Margaret A.	Pay Check	-662.06
08/25/2023	Bankdraft	EFTPS	59-1156008	-1,244.80
08/25/2023		Deposit	Deposit	272.28
08/26/2023		Deposit	Deposit	226.56
08/28/2023		Deposit	Deposit	58.04
08/31/2023	31809	Johns, Alicia M.	Pay Check	-513.87
08/31/2023		Deposit	Deposit	14,929.91
08/31/2023		Deposit	Deposit	66.02
Total 100 - Operating Account				1,296.83
Total Unrestricted Cash Funds				1,296.83
				<u>1,296.83</u>



Cedar Key Water & Sewer District
Balance Sheet
 As of August 31, 2013
Aug 31, 13

ASSETS

Current Assets

Checking/Savings

Unrestricted Cash Funds

100 - Operating Account	126,619.52
102 Petty Cash	175.00
113.3 Unrestricted Savings	<u>40,970.73</u>

Total Unrestricted Cash Funds 167,765.25

Restricted Cash Funds

100-01 RD Construction	100.00
103.1 Security Deposit	24,803.40
112.00 Sewer Capital Facility	580.13
113.00 Water Capital Facility	2,479.81
114.00 RD Payment	20,000.00
114.01 SRF ACCOUNT	<u>100.00</u>

Total Restricted Cash Funds 48,063.34

Total Checking/Savings 215,828.59

Accounts Receivable

1200 - Accounts Rec.-Grease Trap -2,683.18

Total Accounts Receivable -2,683.18

Other Current Assets

134 - Accounts Receivable	71,696.29
135 - Allowance for A/R	-12,000.00
160 - Inventory & Materials	<u>10,832.58</u>

Total Other Current Assets 70,528.87

Total Current Assets 283,674.28

Fixed Assets

301 - Land	125,195.95
302 - Other Improvements	600,924.03
304 - Plant and Equipment	7,048,252.93
306 - Other Equipment	101,857.31
307 - Sewer Machinery	163,464.07
308 - Computer S/W	12,644.30
309 - Vehicles	140,497.76
311 - Less Accum Depreciation	<u>-3,998,636.60</u>

Total Fixed Assets 4,194,199.75

Other Assets

311 - Construction in Progress	
312 - CIP-SRF Project	<u>38,250.00</u>

Total 311 - Construction in Progress 38,250.00

311.50 - CIP - New Water Treatment Plant

309 - CIP-USDA Project-District Funds 1,184,737.00

Total 311.50 - CIP - New Water Treatment Plant 1,184,737.00

Total Other Assets 1,222,987.00

TOTAL ASSETS 5,700,861.03

Cedar Key Water & Sewer District
Balance Sheet
As of August 31, 2013
Aug 31, 13

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

405-01 Salaries Payable	741.16
408 - Sales Tax Payable	62.24
411 - Unearned Revenues	8,223.64
450 - Fed. Income Taxes Payable	60.41
483 - Accrued Compensated Absences	18,074.00
484 -Customer Deposits Payable	16,169.20

Total Other Current Liabilities 43,330.65

Total Current Liabilities 43,330.65

Long Term Liabilities

460 - N/P-Rural Development	1,180,000.00
454 - N/P-DCB-Meter Loan	48,345.01
500 - Accrd Compen Absences-LT	15,121.00
451 - Note Payable - CCB- \$500,000.00	205,074.85

Total Long Term Liabilities 1,448,540.86

Total Liabilities 1,491,871.51

Equity

3900 - Retained Earnings	160,577.75
599 - Investment in Capital Assets -	3,586,783.23
Net Income	461,628.54

Total Equity 4,208,989.52

TOTAL LIABILITIES & EQUITY 5,700,861.03



Employee Time off Accrued and Used

Doty, Gabriel T

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
08/10/2023	31772	08/05/2023	08/11/2023	57.00	1.90	-	30.32	2.00	-	10.00
08/18/2023	31796	08/12/2023	08/18/2023	40.00	1.90	-	32.22	2.00	3.00	9.00
08/25/2023	31805	08/19/2023	08/25/2023	46.00	1.90	-	34.12	2.00	-	11.00
08/04/2023	31769	07/29/2023	08/04/2023	46.00	1.90	-	36.02	2.00	-	13.00
				189.00	7.60	0.00	36.02	8.00	3.00	13.00

Johns, Alicia M.

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
08/10/2023	31773	08/07/2023	08/11/2023	40.00	3.13	-	54.92	2.00	-	16.95
08/17/2023	31795	08/14/2023	08/18/2023	42.50	3.13	-	58.05	2.00	8.00	10.95
08/25/2023	31806	08/19/2023	08/25/2023	40.00	3.13	10.00	51.18	2.00	-	12.95
08/03/2023	31766	07/31/2023	08/04/2023	40.00	3.13	3.00	51.32	2.00	-	14.95
08/31/2023	31809	08/28/2023	09/01/2023	40.00	3.13	-	54.45	2.00	-	16.95
				202.50	15.67	13.00	54.45	10.00	8.00	16.95

McCain, James E.

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
08/11/2023	31774	08/05/2023	08/11/2023	46.00	3.13	-	309.85	2.00	-	1,011.80
08/16/2023	31794	08/12/2023	08/18/2023	61.00	3.13	-	312.98	2.00	8.00	1,005.80
08/25/2023	31807	08/19/2023	08/25/2023	40.00	3.13	-	316.12	2.00	3.00	1,004.80
08/04/2023	31770	07/29/2023	08/04/2023	40.00	3.13	40.00	279.25	2.00	-	1,006.80
				187.00	12.53	40.00	279.25	8.00	11.00	1,006.80

Quinn, William M.

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
08/11/2023	31775	08/05/2023	08/11/2023	40.00	3.13	-	190.83	2.00	-	282.50
08/18/2023	31797	08/12/2023	08/18/2023	50.00	3.13	-	193.97	2.00	-	284.50
08/24/2023	31804	08/19/2023	08/25/2023	55.00	3.13	-	197.10	2.00	-	286.50
08/03/2023	31767	07/30/2023	08/04/2023	55.00	3.13	-	200.23	2.00	-	288.50
				200.00	12.53	0.00	200.23	8.00	0.00	288.50

Richburg, Margaret A.

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
08/11/2023	31776	08/05/2023	08/11/2023	32.00	3.13	-	20.30	2.00	-	4.00
08/18/2023	31798	08/14/2023	08/18/2023	42.50	3.13	-	23.43	2.00	-	6.00
08/25/2023	31808	08/19/2023	08/25/2023	40.00	3.13	2.00	24.57	2.00	6.00	2.00
08/03/2023	31768	07/31/2023	08/04/2023	40.00	3.13	-	27.70	2.00	2.00	2.00
				154.50	12.53	2.00	27.70	8.00	8.00	2.00

