

HARTKE & NAJIMY
ACCOUNTING SERVICES

March 12, 2024

To: Taco Pope, Nassau County Manager, and
John A. Crawford, Nassau County Clerk of Courts

Re: Nassau County Soil and Water Conservation District
FY 2022 – 2023 Annual Accounting

Dear Mr. Pope and Mr. Crawford:

Pursuant to the Funding Agreement entered into between Nassau County, Florida and Nassau County Soil and Water Conservation District ("SWCD"), please accept the enclosed annual accounting.

Enclosed with this letter are a detailed and summary Revenues & Disbursements Report for the period October 1, 2022, through September 30, 2023. Upon examination of the records presented by Mrs. Cari Cahill, staff member for SWCD, I find no material discrepancies. All funds have been properly accounted for and reconciled to the Wells Fargo Bank account ending in 0066.

Actual expenditures and receipts are reasonable in comparison with the presented budget for the fiscal year 2022-2023.

It has been my pleasure to serve the SWCD.

Respectfully,



Noelle Najimy
Shareholder

Enclosures

NASSAU SOIL & WATER CONSERVATION DISTRICT
Revenues & Disbursements Report
Period 10/01/22 through 09/30/23

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Ordinary Income/Expense								
Income								
Other Types of Income								
Deposit	12/05/2022		Board of County Commissioners	Deposit	NSWCD Wells Fargo Bank-0066	6,631.25	6,631.25	
Deposit	03/16/2023		Board of County Commissioners	Deposit	NSWCD Wells Fargo Bank-0066	6,631.25	13,262.50	
Deposit	04/24/2023		Board of County Commissioners	Deposit	NSWCD Wells Fargo Bank-0066	6,631.25	19,893.75	
Deposit	08/22/2023		Board of County Commissioners	Deposit	NSWCD Wells Fargo Bank-0066	6,631.25	26,525.00	
Total Other Types of Income						0.00	26,525.00	26,525.00
Total Income						0.00	26,525.00	26,525.00
Expense								
Business Expenses								
Licenses & Fees								
Check	11/07/2022		Florida Department of Community Affairs	PURCHASE 11/06 EGOV.COM FL CARD 3809	NSWCD Wells Fargo Bank-0066	175.00		175.00
Total Licenses & Fees						175.00	0.00	175.00
Total Business Expenses						175.00	0.00	175.00
Occupancy								
Rent, Parking, Storage								
Check	11/08/2022	1812	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	1,324.00		1,324.00
Check	12/27/2022	1814	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	445.38		1,769.38
Check	03/13/2023	1817	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	429.77		2,199.15
Check	03/13/2023	1816	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	451.58		2,650.73
Check	04/10/2023	1822	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	429.77		3,080.50
Check	04/10/2023	1823	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	440.78		3,521.28
Check	06/12/2023	1827	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	428.20		3,949.48
Check	06/12/2023	1826	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	458.94		4,408.42
Check	08/07/2023	1831	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	441.57		4,849.99
Check	08/07/2023	1830	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	469.65		5,319.64
Check	09/25/2023	1835	West Nassau Historical Society		NSWCD Wells Fargo Bank-0066	469.65		5,789.29
Total Rent, Parking, Storage						5,789.29	0.00	5,789.29
Total Occupancy						5,789.29	0.00	5,789.29
Operations								
Postage, Mailing Service								
Check	11/28/2022		U S P S		NSWCD Wells Fargo Bank-0066	108.00		108.00
Total Postage, Mailing Service						108.00	0.00	108.00
Telephone, Telecommunications								
Check	10/25/2022		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		30.00
Check	11/25/2022		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		60.00
Check	12/27/2022		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		90.00
Check	01/25/2023		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		120.00
Check	02/27/2023		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		150.00
Check	03/27/2023		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		180.00
Check	04/25/2023		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		210.00
Check	05/25/2023		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		240.00
Check	06/26/2023		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		270.00
Check	07/25/2023		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		300.00
Check	08/25/2023		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		330.00
Check	09/25/2023		Metro PCS	RECURRING PAYMENT 10/23 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00		360.00
Total Telephone, Telecommunications						360.00	0.00	360.00
Total Operations						468.00	0.00	468.00
Professional Contract Services								
Check	11/17/2022	1809	Cari Cahill		NSWCD Wells Fargo Bank-0066	8,000.00		8,000.00
Check	11/17/2022	1813	Cari Cahill		NSWCD Wells Fargo Bank-0066	3,000.00		11,000.00
Check	12/29/2022		Cari Cahill	Wells Fargo Transaction Corrections - Check 1813 on 11/17/2 Posted for Incorrect Amount	NSWCD Wells Fargo Bank-0066	200.00		11,200.00
Check	03/13/2023	1819	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00		12,800.00
Check	03/13/2023	1818	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00		14,400.00
Check	03/13/2023	1820	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00		16,000.00
Check	04/05/2023	1825	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00		17,600.00
Check	04/05/2023	1824	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00		19,200.00
Check	06/06/2023	1829	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00		20,800.00
Check	06/06/2023	1828	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00		22,400.00
Check	08/14/2023	1832	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00		24,000.00
Check	08/14/2023	1833	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00		25,600.00
Check	09/22/2023	1834	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00		27,200.00
Total Professional Contract Services						27,200.00	0.00	27,200.00
Total Expense						33,632.29	0.00	33,632.29
Net Ordinary Income						33,632.29	26,525.00	(7,107.29)
Net Income						33,632.29	26,525.00	(7,107.29)

NASSAU SOIL & WATER CONSERVATION DISTRICT
Disbursements Report
Period 10/01/22 through 09/30/23

	Oct '22 - Sep 23
Cari Cahill	27,200.00
Florida Department of Community Affairs	175.00
Metro PCS	360.00
U S P S	108.00
West Nassau Historical Society	5,789.29
TOTAL	33,632.29

2022-2023 BUDGET

Nassau BOCC

Total \$26,525.00
\$26,525.00

Expenditures

DESCRIPTION	PER MONTH	BUDGETED
RENT (includes water/sewer, utilities, and internet)	\$440.00	\$5,280.00
CONTRACT SERVICES	\$1,600.00	\$19,200.00
TELEPHONE	\$30.00	\$360.00
POSTAGE	(varies)	\$30.00
OFFICE SUPPLIES	(varies)	\$75.00
FL ENVIROTHON EXPENSES	(annual donation)	\$500.00
ST. MARY'S RIVER CLEAN UP COMMITTEE	(annual donation)	\$500.00
FL Dept of Community Affairs Annual Fee (Special Dist. Fee)		\$175.00
Annual website fee includes hosting and maintenance		\$150.00
Annual PO Box Rental Fee		\$95.00
Annual Audit/Financial Review Fee		\$150.00
Total		\$26,515.00

**Line 7 (rent) reflects the average. NSWCD has an agreement with West Nassau Historical Society (landlord) to split the cost of internet, utilities, and water & sewer. The amount fluctuates slightly per month based on the time of year.*