

HARTKE & NAJIMY  
ACCOUNTING SERVICES

March 10, 2025

To: Taco Pope, Nassau County Manager, and  
Mitch L. Keiter, Nassau County Clerk of Courts

Re: Nassau County Soil and Water Conservation District  
FY 2023 – 2024 Annual Accounting

Dear Mr. Pope and Mr. Keiter:

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, 2023, through September 30, 2024. 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 2023-2024.

It has been my pleasure to serve the SWCD.

Respectfully,



Noelle Najimy  
Shareholder

Enclosures

|                                | Date       | Type        | Num  | Name                                    | Memo/Description                                                    | Split                       | Debit  | Credit    | Balance   |
|--------------------------------|------------|-------------|------|-----------------------------------------|---------------------------------------------------------------------|-----------------------------|--------|-----------|-----------|
| Ordinary Revenue/Expenditures  |            |             |      |                                         |                                                                     |                             |        |           |           |
| Revenue                        |            |             |      |                                         |                                                                     |                             |        |           |           |
| Other Types of Income          |            |             |      |                                         |                                                                     |                             |        |           |           |
|                                | 02/27/2024 | Deposit     |      | Nassau County Board of Commissioners    | ATM CHECK DEPOSIT 02/27 1860 S 8th St Fernandina Be FL 0933X 3809   | NSWCD Wells Fargo Bank-0066 |        | 13,262.50 | 13,262.50 |
|                                | 05/31/2024 | Deposit     |      | Nassau County Board of Commissioners    | ATM CHECK DEPOSIT 05/31 1860 S 8th St Fernandina Be FL 0933X 3809   | NSWCD Wells Fargo Bank-0066 |        | 6,631.25  | 19,893.75 |
|                                | 07/24/2024 | Deposit     |      | Nassau County Board of Commissioners    | ATM CHECK DEPOSIT 07/24 1860 S 8th St Fernandina Be FL 0933X 3809   | NSWCD Wells Fargo Bank-0066 |        | 6,631.25  | 26,525.00 |
| Total for Revenue              |            |             |      |                                         |                                                                     |                             |        |           |           |
| 26,525.00                      |            |             |      |                                         |                                                                     |                             |        |           |           |
| Expenditures                   |            |             |      |                                         |                                                                     |                             |        |           |           |
| Business Expenses              |            |             |      |                                         |                                                                     |                             |        |           |           |
| Licenses & Fees                |            |             |      |                                         |                                                                     |                             |        |           |           |
|                                | 02/01/2024 | Expenditure |      | Florida Department of Community Affairs | NIC* COM SPECIAL D PURCHASE 01/31 EGOV.COM FL CARD 3809             | NSWCD Wells Fargo Bank-0066 | 225.00 |           | 225.00    |
| Occupancy                      |            |             |      |                                         |                                                                     |                             |        |           |           |
| Rent, Parking, Storage         |            |             |      |                                         |                                                                     |                             |        |           |           |
|                                | 11/13/2023 | Check       | 1880 | West Nassau Historical Society          |                                                                     | NSWCD Wells Fargo Bank-0066 | 473.89 |           | 473.89    |
|                                | 11/13/2023 | Check       | 1881 | West Nassau Historical Society          |                                                                     | NSWCD Wells Fargo Bank-0066 | 448.09 |           | 921.98    |
|                                | 12/29/2023 | Check       | 1884 | West Nassau Historical Society          |                                                                     | NSWCD Wells Fargo Bank-0066 | 448.09 |           | 1,370.07  |
|                                | 02/26/2024 | Check       | 1888 | West Nassau Historical Society          | CHECK 1888                                                          | NSWCD Wells Fargo Bank-0066 | 472.11 |           | 1,842.18  |
|                                | 02/26/2024 | Check       | 1890 | West Nassau Historical Society          | CHECK 1890                                                          | NSWCD Wells Fargo Bank-0066 | 505.62 |           | 2,347.80  |
|                                | 03/15/2024 | Check       | 1891 | West Nassau Historical Society          | CHECK 1891                                                          | NSWCD Wells Fargo Bank-0066 | 477.04 |           | 2,824.84  |
|                                | 05/24/2024 | Check       | 1836 | West Nassau Historical Society          | CHECK 1836                                                          | NSWCD Wells Fargo Bank-0066 | 431.40 |           | 3,256.24  |
|                                | 05/24/2024 | Check       | 1838 | West Nassau Historical Society          | CHECK 1838                                                          | NSWCD Wells Fargo Bank-0066 | 444.62 |           | 3,700.86  |
|                                | 07/17/2024 | Check       | 1858 | West Nassau Historical Society          | CHECK 1858                                                          | NSWCD Wells Fargo Bank-0066 | 455.89 |           | 4,156.75  |
|                                | 09/12/2024 | Check       | 1840 | West Nassau Historical Society          | CHECK 1840                                                          | NSWCD Wells Fargo Bank-0066 | 447.92 |           | 4,604.67  |
|                                | 09/12/2024 | Check       | 1842 | West Nassau Historical Society          | CHECK 1842                                                          | NSWCD Wells Fargo Bank-0066 | 468.69 |           | 5,073.36  |
| Operations                     |            |             |      |                                         |                                                                     |                             |        |           |           |
| Charitable Donation            |            |             |      |                                         |                                                                     |                             |        |           |           |
|                                | 04/03/2024 | Check       | 1893 | Florida Envirothron                     | CHECK 1893                                                          | NSWCD Wells Fargo Bank-0066 | 500.00 |           | 500.00    |
| Postage, Mailing Service       |            |             |      |                                         |                                                                     |                             |        |           |           |
|                                | 11/16/2023 | Check       |      | USPS                                    |                                                                     | NSWCD Wells Fargo Bank-0066 | 118.00 |           | 118.00    |
| Telephone, Telecommunications  |            |             |      |                                         |                                                                     |                             |        |           |           |
|                                | 10/25/2023 | Check       |      | Metro PCS                               |                                                                     | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 30.00     |
|                                | 11/27/2023 | Check       |      | Metro PCS                               |                                                                     | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 60.00     |
|                                | 12/26/2023 | Check       |      | Metro PCS                               |                                                                     | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 90.00     |
|                                | 01/25/2024 | Expenditure |      | Metro PCS                               | METRO BY T-MOBILE RECURRING PAYMENT 01/24 888-863-8768 WA CARD 3809 | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 120.00    |
|                                | 02/26/2024 | Expenditure |      | Metro PCS                               | METRO BY T-MOBILE RECURRING PAYMENT 02/24 888-863-8768 WA CARD 3809 | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 150.00    |
|                                | 03/25/2024 | Expenditure |      | Metro PCS                               | METRO BY T-MOBILE RECURRING PAYMENT 03/24 888-863-8768 WA CARD 3809 | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 180.00    |
|                                | 04/25/2024 | Expenditure |      | Metro PCS                               | METRO BY T-MOBILE RECURRING PAYMENT 04/24 888-863-8768 WA CARD 3809 | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 210.00    |
|                                | 05/28/2024 | Expenditure |      | Metro PCS                               | METRO BY T-MOBILE RECURRING PAYMENT 05/23 888-863-8768 WA CARD 3809 | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 240.00    |
|                                | 06/25/2024 | Expenditure |      | Metro PCS                               | METRO BY T-MOBILE RECURRING PAYMENT 06/24 888-863-8768 WA CARD 3809 | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 270.00    |
|                                | 07/25/2024 | Expenditure |      | Metro PCS                               | METRO BY T-MOBILE RECURRING PAYMENT 07/24 888-863-8768 WA CARD 3809 | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 300.00    |
|                                | 08/26/2024 | Expenditure |      | Metro PCS                               | METRO BY T-MOBILE RECURRING PAYMENT 08/24 888-863-8768 WA CARD 3809 | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 330.00    |
|                                | 09/25/2024 | Expenditure |      | Metro PCS                               | METRO BY T-MOBILE RECURRING PAYMENT 09/24 888-863-8768 WA CARD 3809 | NSWCD Wells Fargo Bank-0066 | 30.00  |           | 360.00    |
| Professional Contract Services |            |             |      |                                         |                                                                     |                             |        |           |           |

| Transaction |       |      |               |                           |                             |          |        |           |  |
|-------------|-------|------|---------------|---------------------------|-----------------------------|----------|--------|-----------|--|
| Date        | Type  | Num  | Name          | Memo/Description          | Split                       | Debit    | Credit | Balance   |  |
| 11/14/2023  | Check | 1883 | Cari Cahill   |                           | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 1,600.00  |  |
| 11/14/2023  | Check | 1882 | Cari Cahill   |                           | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 3,200.00  |  |
| 12/11/2023  | Check | 1886 | Cari Cahill   |                           | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 4,800.00  |  |
| 02/12/2024  | Check | 1889 | Cari Cahill   | DEPOSITED OR CASHED CHECK | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 6,400.00  |  |
| 02/12/2024  | Check | 1887 | Cari Cahill   | DEPOSITED OR CASHED CHECK | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 8,000.00  |  |
| 03/04/2024  | Check | 1892 | Cari Cahill   | DEPOSITED OR CASHED CHECK | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 9,600.00  |  |
| 05/13/2024  | Check | 1839 | Cari Cahill   | DEPOSITED OR CASHED CHECK | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 11,200.00 |  |
| 05/13/2024  | Check | 1837 | Cari Cahill   | DEPOSITED OR CASHED CHECK | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 12,800.00 |  |
| 06/25/2024  | Check | 1856 | Cari Cahill   | DEPOSITED OR CASHED CHECK | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 14,400.00 |  |
| 07/15/2024  | Check | 1859 | Cari Cahill   | DEPOSITED OR CASHED CHECK | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 16,000.00 |  |
| 09/10/2024  | Check | 1843 | Cari Cahill   | DEPOSITED OR CASHED CHECK | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 17,600.00 |  |
| 09/10/2024  | Check | 1841 | Cari Cahill   | DEPOSITED OR CASHED CHECK | NSWCD Wells Fargo Bank-0066 | 1,600.00 |        | 19,200.00 |  |
|             |       |      |               |                           |                             |          |        |           |  |
| 03/06/2024  | Check | 1894 | Noelle Najimy | CHECK 1894                | NSWCD Wells Fargo Bank-0066 | 150.00   |        | 150.00    |  |
| 03/06/2024  | Check | 1885 | Noelle Najimy | CHECK 1885                | NSWCD Wells Fargo Bank-0066 | 150.00   |        | 300.00    |  |
|             |       |      |               |                           |                             |          |        | 25,776.36 |  |
|             |       |      |               |                           |                             |          |        | 748.64    |  |

**NASSAU SOIL & WATER CONSERVATION DISTRICT**  
**Disbursements Report**  
**Period 10/01/23 through 09/30/24**

|                                                     | <b>Oct '23 - Sep '24</b> |
|-----------------------------------------------------|--------------------------|
| <b>Cari Cahill</b>                                  | 19,200.00                |
| <b>Florida Department of Community Affairs</b>      | 225.00                   |
| <b>Florida Envirothon</b>                           | 500.00                   |
| <b>Hartke &amp; Najimy Accounting Services, LLC</b> | 300.00                   |
| <b>Metro PCS</b>                                    | 360.00                   |
| <b>U S P S</b>                                      | 118.00                   |
| <b>West Nassau Historical Society</b>               | 5,073.36                 |
| <b>TOTAL</b>                                        | <b>25,776.36</b>         |

## 2023-2024 BUDGET

|                    |             |
|--------------------|-------------|
| <b>Nassau BOCC</b> | \$26,525.00 |
|--------------------|-------------|

|       |             |
|-------|-------------|
| Total | \$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.*