

HARTKE & NAJIMY
ACCOUNTING SERVICES

March 4, 2026

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

Re: Nassau County Soil and Water Conservation District
FY 2024 – 2025 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, 2024, through September 30, 2025. 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 2024-2025.

It has been my pleasure to serve the SWCD.

Respectfully,



Noelle Najimy
Shareholder

Enclosures

	Transaction date	Type	Num	Name	Memo/Description	Item split account	Amount	Balance
Ordinary Income/Expenses								
Income								
Other Types of Income								
	11/22/2024	Deposit		Nassau County Board of Commissioners		NSWCD Wells Fargo Bank-0066	6,631.25	6,631.25
	01/17/2025	Deposit		Nassau County Board of Commissioners		NSWCD Wells Fargo Bank-0066	6,636.25	13,267.50
	05/02/2025	Deposit		Nassau County Board of Commissioners		NSWCD Wells Fargo Bank-0066	6,636.25	19,903.75
Total for Other Types of Income							\$19,903.75	
Total for Income with sub-accounts							\$19,903.75	
	Cost of Goods Sold							
Gross Profit							\$19,903.75	
Expenses								
Professional Contract Services								
	11/08/2024	Check	1844	Cari Cahill	DEPOSITED OR CASHED CHECK	NSWCD Wells Fargo Bank-0066	1,600.00	1,600.00
	11/08/2024	Check	1846	Cari Cahill	DEPOSITED OR CASHED CHECK	NSWCD Wells Fargo Bank-0066	1,600.00	3,200.00
	12/18/2024	Check	1849	Cari Cahill	DEPOSITED OR CASHED CHECK	NSWCD Wells Fargo Bank-0066	1,600.00	4,800.00
	02/10/2025	Check	1851	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00	6,400.00
	02/10/2025	Check	1853	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00	8,000.00
	04/21/2025	Check	1862	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00	9,600.00
	04/21/2025	Check	1857	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00	11,200.00
	05/12/2025	Check	1864	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00	12,800.00
	07/10/2025	Check	1866	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00	14,400.00
	07/10/2025	Check	1868	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00	16,000.00
	09/15/2025	Check	1872	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00	17,600.00
	09/15/2025	Check	1870	Cari Cahill		NSWCD Wells Fargo Bank-0066	1,600.00	19,200.00
Total for Professional Contract Services							\$19,200.00	
Accounting Fees								
	03/10/2025	Expense		Hartke & Najmy Accounting Services, LLC		NSWCD Wells Fargo Bank-0066	48.75	48.75
	04/07/2025	Expense		Hartke & Najmy Accounting Services, LLC		NSWCD Wells Fargo Bank-0066	45.50	94.25
	05/06/2025	Expense		Hartke & Najmy Accounting Services, LLC		NSWCD Wells Fargo Bank-0066	45.50	139.75
	06/09/2025	Expense		Hartke & Najmy Accounting Services, LLC		NSWCD Wells Fargo Bank-0066	45.50	185.25
	07/07/2025	Expense		Hartke & Najmy Accounting Services, LLC		NSWCD Wells Fargo Bank-0066	45.50	230.75
	09/08/2025	Expense		Hartke & Najmy Accounting Services, LLC		NSWCD Wells Fargo Bank-0066	45.50	276.25
Total for Accounting Fees							\$276.25	
Total for Professional Contract Services							\$19,476.25	
Supplies								
Office Supplies								
	05/27/2025	Expense		Harland Clarke Checks		NSWCD Wells Fargo Bank-0066	41.68	41.68
Total for Office Supplies							\$41.68	
Total for Supplies with sub-accounts							\$41.68	
Operations								
Postage, Mailing Service								
	11/18/2024	Expense		USPS		NSWCD Wells Fargo Bank-0066	120.00	120.00
Total for Postage, Mailing Service							\$120.00	
Taxes & Licenses								
	10/25/2024	Expense		Egov.com		NSWCD Wells Fargo Bank-0066	175.00	175.00
Total for Taxes & Licenses							\$175.00	
Telephone, Telecommunications								
	10/25/2024	Expense		Metro PCS	METRO BY T-MOBILE RECURRING PAYMENT 10/24 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00	30.00
	11/25/2024	Expense		Metro PCS	METRO BY T-MOBILE RECURRING PAYMENT 11/24 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00	60.00
	12/26/2024	Expense		Metro PCS	METRO BY T-MOBILE RECURRING PAYMENT 12/24 888-863-8768 WA CARD 3809	NSWCD Wells Fargo Bank-0066	30.00	90.00
	01/27/2025	Expense		Metro PCS		NSWCD Wells Fargo Bank-0066	30.00	120.00
	02/25/2025	Expense		Metro PCS		NSWCD Wells Fargo Bank-0066	30.00	150.00
	03/25/2025							

	01/10/2025	Check	1847	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	428.18	428.18
	01/10/2025	Check	1848	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	434.08	862.26
	01/10/2025	Check	1845	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	434.28	1,296.54
	02/14/2025	Check	1850	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	470.14	1,766.68
	02/14/2025	Check	1852	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	610.78	2,377.46
	04/28/2025	Check	1854	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	432.66	2,810.12
	04/28/2025	Check	1855	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	441.63	3,251.75
	05/27/2025	Check	1863	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	437.49	3,689.24
	07/11/2025	Check	1865	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	437.35	4,126.59
	07/11/2025	Check	1867	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	437.60	4,564.19
	09/15/2025	Check	1871	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	441.44	5,005.63
	09/15/2025	Check	1869	West Nassau Historical Society	NSWCD Wells Fargo Bank-0066	461.60	5,467.23
				Total for Rent, Parking, Storage		\$5,467.23	
				Total for Occupancy		\$5,467.23	
				Total for Expenses		\$44,840.16	
				Net Ordinary Income			-\$5,736.41
				Other Income/Expense			
				Other Income			
				Other Expense			
				Net Other Income			
				Net Income			-\$5,736.41

NASSAU SOIL & WATER CONSERVATION DISTRICT
Disbursements Report
Period 10/01/24 through 09/30/25

	Oct '24 - Sep '25
Cari Cahill	19,200.00
Florida Department of Community Affairs	175.00
Hartke & Najimy Accounting Services, LLC	276.25
Harland Clarke Checks	41.68
Metro PCS	360.00
U S P S	120.00
West Nassau Historical Society	5,467.23
TOTAL	25,640.16

2024-2025 Approved Budget

Source of Income

Nassau BOCC	\$26,525.00
Total	\$26,525.00

Expenditures

DESCRIPTION	PER MONTH	BUDGETED
RENT (includes water/sewer, utilities, and internet)	\$450.00	\$6,000.00
CONTRACT SERVICES	\$1,600.00	\$19,200.00
TELEPHONE	\$30.00	\$360.00
POSTAGE (includes annual PO Box rental fee)	(varies)	\$110.00
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 Audit/Financial Review Fee		\$225.00
Total		\$27,145.00

**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.*